

# Planned Budgeting



Updated September 2024

Scouting America

80-236

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## **To the Council Leadership:**

*September 2024*

*Every year, local councils 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 to meet the objectives.*

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

*The most successful councils 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 Council Leadership 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 Services Department*

*Scouting 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 finetune 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, there is no process in *Scouting* 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*.

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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 Scouting 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.

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 expenses 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 be balanced 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.

Economies 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 staffing?
- 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 Scouting America budget planning process, the council should follow the three-year plan outlined below.

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## 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.

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## Year 2—Buy In (You're sweating it out.)

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.

- Implement a strategic plan that will become part of the budgeting process.
  - Discuss the program planning test questions (see page 8).
  - Hold the first Program Planning Conference.
  - **Introduce the concept that salaries are based on the National Compensation Plan and are not part of the budgeting discussion.**
  - Concentrate all efforts on the Operating fund – fund 1.
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## Year 3—Acceptance (You've arrived.)

In the third year, the plan is fine-tuned and accepted.

- Update the strategic plan, if necessary.
  - Introduce program planning as part of budgeting cash flow.
  - Include budgeting in the Capital and Endowment funds – funds 2 and 3.
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## 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.*

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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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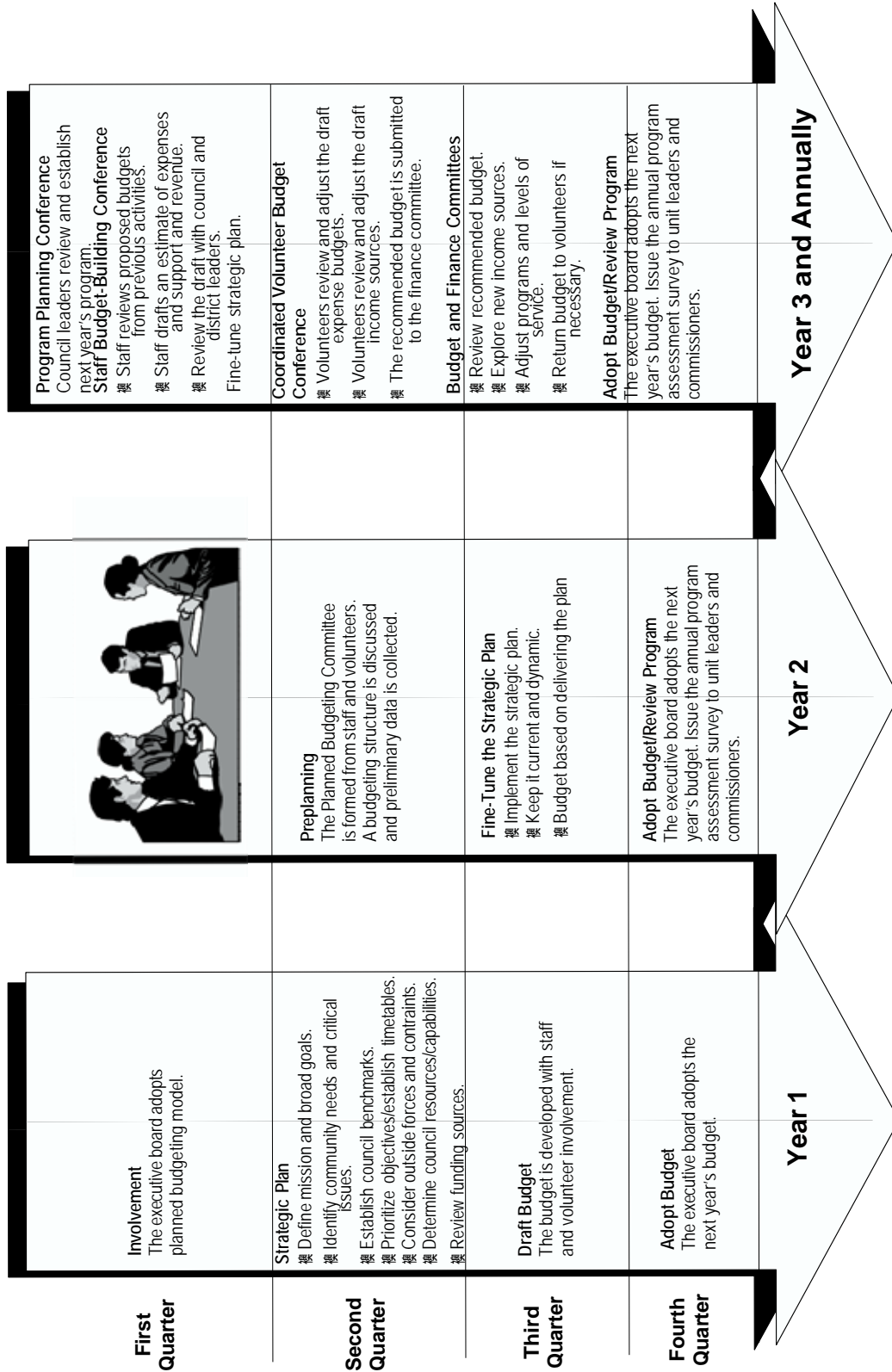
**Planned Budgeting Committee** Create a joint volunteer-staff committee and select a respected individual to be the chairperson of the budget process. While the structure itself is flexible, broad volunteer involvement of the council committees and the districts is crucial. One council’s organization chart (see page 32) 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.

The council’s timely strategic plan is the ideal source for this required data. Refer to appendix A (pages 26 - 31) 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 (benchmarks) that are responsive to social, demographic, financial, government, and other trends.

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 the 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).

**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 project code. For an example, see the Detailed Budget Analysis (w/scope) by Project Code 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. 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 project code
- Detailed Budget Analysis (w/scope) by project code
- 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 (Detailed Budget Analysis Report w/scope).  
Describe the tools, reports, and reference material to be used during the conference.
- VI. Draft the actual budget. Use the Project Code Listing, Detailed Budget Analysis, and Summary Budget Analysis Report.
- VII. Where does the process go from here?  
Review the planned budgeting cycle (see page 11).

# Detailed Budget Analysis Report (w/scope) by Project Code

Take Any Council, ###			Detailed Budget Analysis Report					Boy Scouts of America	
			Period Ending: December 31, 2024						
Operating Fund - Unrestricted			Actual	Actual	Budget	Actual	Budget	Future Year Budget	
Account	Project	Project Name / Account Name	2022	2023	2023	2024	2024	2025	2026
	013	FOS	387,986	403,521	385,000	405,965	400,000	-	-
4001		<b>Contributions-FOS</b>	<b>387,983</b>	<b>403,521</b>	<b>385,000</b>	<b>405,965</b>	<b>400,000</b>	-	-
	013	FOS	(24,917)	(25,243)	(32,725)	(34,436)	(34,000)	-	-
4069		<b>Provision for Uncollectable-FOS</b>	<b>(24,917)</b>	<b>(25,243)</b>	<b>(32,725)</b>	<b>(34,436)</b>	<b>(34,000)</b>	-	-
<b>Total Friends of Scouting</b>			<b>363,066</b>	<b>378,278</b>	<b>352,275</b>	<b>371,529</b>	<b>366,000</b>	-	-
	015	Sporting Clays - Council	25,400	28,330	28,000	89,575	30,000	-	-
	065	Legacy of Service	-	2,375	11,100	-	-	-	-
	067	Golf Outing	4,760	5,315	7,700	6,350	8,600	-	-
	105	Legacy of Service	9,650	5,700	10,000	5,480	9,500	-	-
	111	Sporting Clays	-	-	-	8,100	5,125	-	-
4201		<b>Contributions-SE-Sponsorships</b>	<b>39,810</b>	<b>41,720</b>	<b>56,800</b>	<b>109,505</b>	<b>53,225</b>	-	-
	015	Sporting Clays - Council	41,850	47,975	46,000	675	50,000	-	-
	065	Legacy of Service	-	1,775	4,125	-	-	-	-
	067	Golf Outing	8,505	9,000	6,600	11,500	8,400	-	-
	105	Legacy of Service	8,375	8,295	11,050	8,565	10,600	-	-
	111	Sporting Clays	-	-	-	12,150	14,250	-	-
4202		<b>Contributions-SE-Participants</b>	<b>58,730</b>	<b>67,045</b>	<b>67,775</b>	<b>32,890</b>	<b>83,250</b>	-	-
	015	Sporting Clays - Council	7,238	5,816	9,000	8,699	7,800	-	-
	065	Legacy of Service	-	3,145	5,500	-	-	-	-
	067	Golf Outing	4,751	5,352	4,500	3,903	5,000	-	-
	111	Sporting Clays	-	-	-	1,425	2,300	-	-
4231		<b>Contributions-SE-Other</b>	<b>11,989</b>	<b>14,313</b>	<b>19,000</b>	<b>14,027</b>	<b>15,100</b>	-	-
	015	Sporting Clays - Council	5,000	5,000	5,000	-	5,000	-	-
3615		<b>Reclass-Special Event</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	-	<b>5,000</b>	-	-
	015	Sporting Clays - Council	(2,908)	(3,850)	(4,500)	-	(4,500)	-	-
	065	Legacy of Service	-	(1,450)	-	-	-	-	-
	067	Golf Outing	(1,648)	(2,113)	(1,800)	(2,358)	(2,296)	-	-
	111	Sporting Clays	-	-	-	(840)	(1,400)	-	-
4251		<b>Cost-DB-SE-Meals</b>	<b>(4,556)</b>	<b>(7,413)</b>	<b>(6,300)</b>	<b>(3,198)</b>	<b>(8,196)</b>	-	-

Setting Up Project Codes	<p>Budgets are prepared using project codes. Project codes are assigned to every activity, event, and function the council conducts. Each operating committee sets up and reviews its own set of project codes. (See a sample of a project code assignment listing on page 17.)</p> <p>The basis of our accounting system revolves around the project code system. Project codes are assigned to adequately track all income and expenses. The same is true in budgeting.</p> <p>Each council's chart of accounts includes project codes. These are assigned for every area of responsibility that the council determines. The same project code is used with every income and expense account required for each function. The project code gives the council an ideal way to customize the accounting process.</p> <p>Design your project codes to meet your council's program.</p>
Using the Software Reports	<p>Each operating committee reviews each account and makes projections for next year. Print the Detailed Budget Analysis Report for every account number by project code (see page 18). The budget committee will review and make any necessary changes to the figures on the Budget Analysis Report.</p> <p>When the budget totals are correctly entered, summarize them using the Budget Analysis Report by Project Code Report (with scope).</p> <p>Each committee is now prepared to brief respective committee chairpersons in preparation for step 5.</p>
Step 5—Coordinated Volunteer Budget Conference	<p>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 Detailed Budget Analysis Report by Project Code 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.</p>
Step 6—Budget and Finance Committee Recommendations	<p>A budget committee appointed by the executive committee reviews all individual committee reports, which are summarized on the Detailed Budget Analysis (see page 18), and the composite budget (see the Budget Analysis Report on page 19) 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.</p>
Step 7—Executive Board Adopts Balanced Budget	<p>The full board receives the proposed operating budget for approval. The budget may be revised in January after reviewing year-end results.</p>

## Sample Project Codes

		711	Scout Summer Camp
<b>Council Project 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
05	Dependent Life Insurance	831	Popcorn Sales
06	Supplemental Life Insurance	832	Scout Show
07	Catholic Committee on Scouting	833	Bowlathon
08	Jewish Committee on Scouting	851	Learning for Life
09	Protestant Committee on Scouting	852	Camperships
10	OA Section Conference	853	ScoutReach
11	Perl Trust	854	Hispanic Scouting
12	McMichaels Trust	<b>Activities</b>	
13	Campership Fund	901	Council Annual Dinner
14	Miller Trust	902	Council Eagle Dinner
15	Kessler Trust	903	Council Camporee
<b>Field Administration (Districts)</b>		904	Executive Board Meetings
100-149	Arrowhead District	905	Council Committee's Meetings
150-199	Flaming Arrow District	911	Cub Leader Training
200-249	Tri Trails District	912	Webelos Leader Training
250-299	Ketchum Valley District	913	Cub Pow Wow
300-349	Great Frontier District	921	Scout Leader Training
350-399	Broken Arrow District	922	Scout Leader Outdoor Training
400-449	Big Springs District	923	Showando
450-499	Three Rivers District	924	Junior Leader Training
500-549	Lone Bear District	925	Wood Badge
550-599	Big Sky District	931	Explorer Leader Training
600-649	Dan Beard District	932	Explorer Elected Officers
650-699	Exploring	941	Philmont
<b>Camping</b>		942	Florida Sea Base
701	Fleet Reservation	943	Northern Tier High Adventure Base
702	Camp Mundt	945	National Jamboree
703	Camp Pearce	951	Explorer Presidents' Association
704	Camp Ekton	952	City After Dark
		953	Explorer Lock-In
		954	Explorer Banquet

# Detailed Budget Analysis

Take Any Council, ###			Detailed Budget Analysis Report					Boy Scouts of America	
Period Ending: December 31, 2024									
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4069		Provision for Uncollectable-FOS	(24,917)	(25,243)	(32,725)	(34,436)	(34,000)	-	-
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	015	Sporting Clays - Council	25,400	28,330	28,000	89,575	30,000	-	-
	065	Legacy of Service	-	2,375	11,100	-	-	-	-
	067	Golf Outing	4,760	5,315	7,700	6,350	8,600	-	-
	105	Legacy of Service	9,650	5,700	10,000	5,480	9,500	-	-
	111	Sporting Clays	-	-	-	8,100	5,125	-	-
4201		Contributions-SE-Sponsorships	39,810	41,720	56,800	109,505	53,225	-	-
	015	Sporting Clays - Council	41,850	47,975	46,000	675	50,000	-	-
	065	Legacy of Service	-	1,775	4,125	-	-	-	-
	067	Golf Outing	8,505	9,000	6,600	11,500	8,400	-	-
	105	Legacy of Service	8,375	8,295	11,050	8,565	10,600	-	-
	111	Sporting Clays	-	-	-	12,150	14,250	-	-
4202		Contributions-SE-Participants	58,730	67,045	67,775	32,890	83,250	-	-
	015	Sporting Clays - Council	7,238	5,816	9,000	8,699	7,800	-	-
	065	Legacy of Service	-	3,145	5,500	-	-	-	-
	067	Golf Outing	4,751	5,352	4,500	3,903	5,000	-	-
	111	Sporting Clays	-	-	-	1,425	2,300	-	-
4231		Contributions-SE-Other	11,989	14,313	19,000	14,027	15,100	-	-
	015	Sporting Clays - Council	5,000	5,000	5,000	-	5,000	-	-
3615		Reclass-Special Event	5,000	5,000	5,000	-	5,000	-	-
	015	Sporting Clays - Council	(2,908)	(3,850)	(4,500)	-	(4,500)	-	-
	065	Legacy of Service	-	(1,450)	-	-	-	-	-
	067	Golf Outing	(1,648)	(2,113)	(1,800)	(2,358)	(2,296)	-	-
	111	Sporting Clays	-	-	-	(840)	(1,400)	-	-
4251		Cost-DB-SE-Meals	(4,556)	(7,413)	(6,300)	(3,198)	(8,196)	-	-

# Budget Analysis Report

## Summary Budget Analysis Report

Period Ending: December 31, 2024

Operating Fund - Unrestricted	Actuals		Actuals	Budget	Future Budgets		
	2022	2023	2024	2024	2025	2026	2027
<b>Support and Revenue</b>							
<b>Direct Support</b>							
Contributions of cash and other financial assets							
Direct Mail							
Friends of Scouting	363,066	378,278	371,893	366,000			
Project Sales							
Special Events - Net	88,146	96,878	118,931	113,049			
Legacies and Bequests		10,000		10,000			
Foundations and Trusts	249,842	258,591	229,975	265,250			
Other Direct	33,262	300,347	59,385	60,587			
<b>Total contributions of cash and other financial assets</b>	<b>734,315</b>	<b>1,044,094</b>	<b>780,185</b>	<b>814,886</b>			
Contributions of non-financial assets							
<b>Total Direct Support</b>	<b>734,315</b>	<b>1,044,094</b>	<b>780,185</b>	<b>814,886</b>			
Associated Organizations							
United Way	12,506	13,259	22,305	10,230			
Unassociated Organizations							
Other Indirect							
Government Fees and Grants							
<b>Total Indirect Support</b>	<b>12,506</b>	<b>13,259</b>	<b>22,305</b>	<b>10,230</b>			
Revenue							
Sale of Supplies - Net							
Product Sales - Net	252,500	239,610	19,478	279,855			
Investment Income	154,031	151,338	62,428	149,025			
Realized Gain/Loss on Investments							
Camping	324,580	318,403	322,995	385,295			
Activities	159,915	318,845	165,067	244,377			
Other Revenue	100,780	104,191	61,977	113,506			
<b>Total Revenue</b>	<b>991,805</b>	<b>1,132,387</b>	<b>631,945</b>	<b>1,172,058</b>			
<b>Total Support and Revenue</b>	<b>1,738,627</b>	<b>2,189,740</b>	<b>1,434,434</b>	<b>1,997,174</b>			
<b>Expenses</b>							
Employee Compensation							
Salaries	840,919	881,481	677,376	924,818			
Employee benefits	145,439	155,201	106,345	166,043			
Payroll taxes	76,389	68,897	55,769	78,711			
Employee related	3,144	465	735	800			
<b>Total Employee Compensation</b>	<b>1,065,891</b>	<b>1,106,044</b>	<b>840,225</b>	<b>1,170,373</b>			

Other Expenses					
Professional Fees	46,857	48,302	28,662	41,475	
Supplies	140,124	150,307	130,770	182,279	
Telephone	21,093	21,960	13,326	21,788	
Postage and Shipping	5,071	6,105	3,709	6,989	
Occupancy	154,391	176,577	115,894	202,074	
Rental and Maintenance of Equipment	19,701	29,540	20,553	23,460	
Publications and Media	11,143	11,391	10,456	14,389	
Travel	48,449	69,924	42,938	57,286	
Local Conferences and Meetings	10,246	82,086	6,770	21,100	
Specific Assistance to Individuals	28,692	40,525	31,161	33,588	
Recognition and Awards	59,550	53,673	29,410	72,348	
Interest Expense					
Insurance	35,226	40,989	29,987	41,117	
Other Expenses	9,204	161,827	14,569	11,322	
Charter and National Service Fee	32,224	34,963	37,205	49,800	
<b>Total Other Expenses</b>	<b>621,971</b>	<b>928,167</b>	<b>515,409</b>	<b>779,013</b>	
<b>Total Expenses</b>	<b>1,687,862</b>	<b>2,034,211</b>	<b>1,355,634</b>	<b>1,949,386</b>	
<b>Net Revenue / Expense</b>	<b>50,765</b>	<b>155,529</b>	<b>78,801</b>	<b>47,788</b>	
Unrestricted Net Assets - Beginning of Year	222,475	223,000	124,244		
Change in Net Assets from Operations	50,765	155,529	78,801	47,788	
Transfer of Assets	-50,240	-253,285	-33,384	-47,788	
Adjustment of Net Assets					
<b>Unrestricted Net Assets - End of Period</b>	<b>223,000</b>	<b>125,244</b>	<b>169,662</b>	<b>0</b>	

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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 Scouting fiscals 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 Analysis Report
- Detailed Budget Analysis with scope

**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.

- Summary Budget Analysis Report—page 19
- Detail Budget Analysis by Project Code (w/scope) —page 18

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
- Growth planning materials
- Chart of accounts
- *Local Council Accounting Manual*



Projection Phase

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

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

Start with the lowest project codes 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 project code, the process is complete.

Completion Phase

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Enter the budget amounts from the Budget Analysis Report into the General Ledger software. Print the Detailed Budget Analysis by Project Code 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 & strategic plan. Make sure the budget reflects and encompasses the council's mission & strategic plan.
  - 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.

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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 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

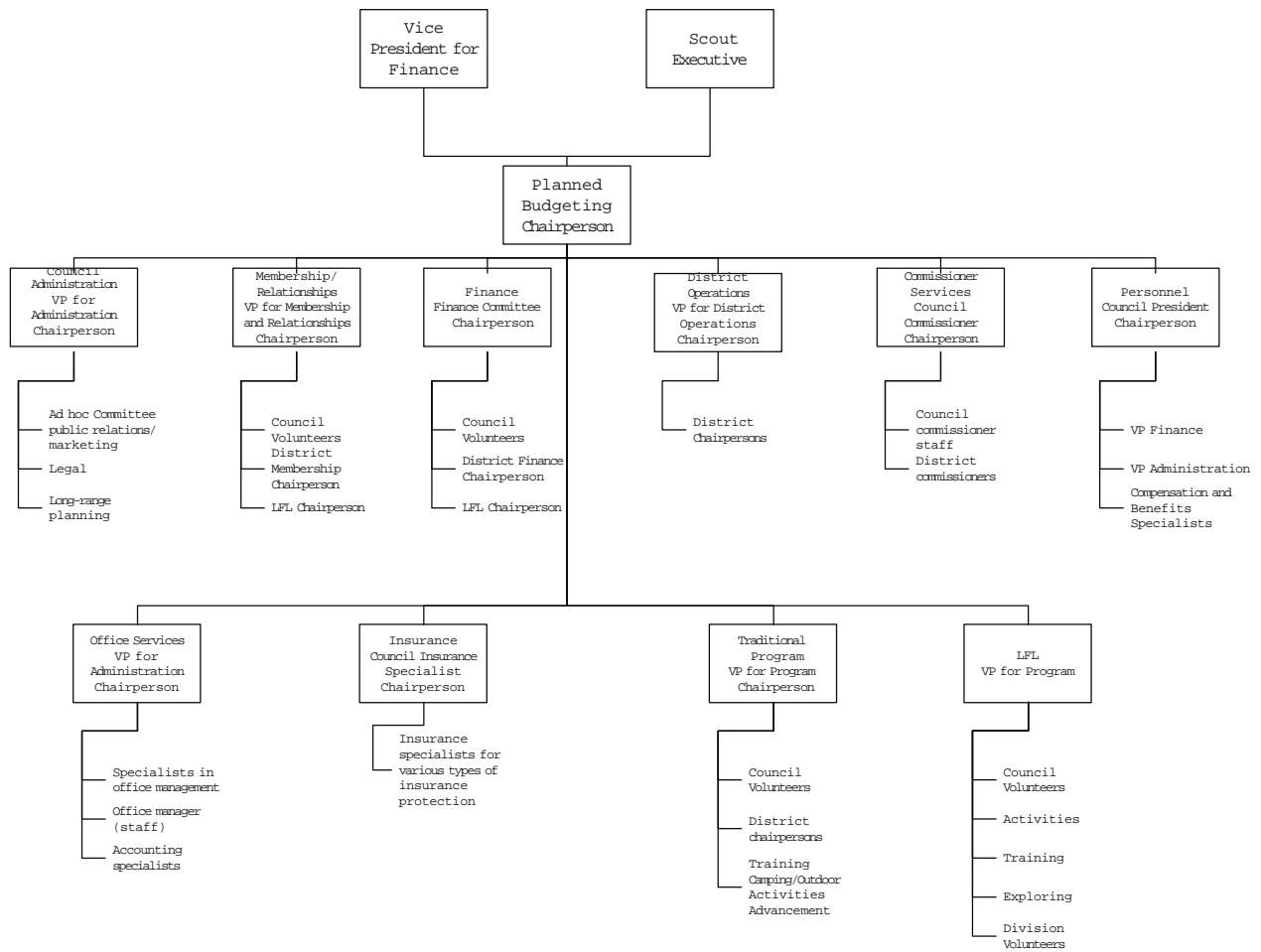
Outline a plan to achieve the results wanted.

- § List the names of your key volunteer leaders with council-wide 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.
- 

### Ongoing Process

Strategic planning is an ongoing process, repeated as often as once every 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, 20XX*

*Dear Unit Leader,*

*Scouting America is a movement. As a movement, we are always changing and 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, 20XX*

*To: District Chair(s)  
District Cub Scout and Boy Scout commissioners  
Vice-Presidents of Cub Scout and Boy Scout  
District relationships chairpersons  
Exploring committee*

*From: (Name, title)*

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

*A significant ingredient in the development of the September 20XX through August 20XX Nation's Best Council programs and calendar is the Program Planning Conference on Saturday, January 20, 20XX, 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:*

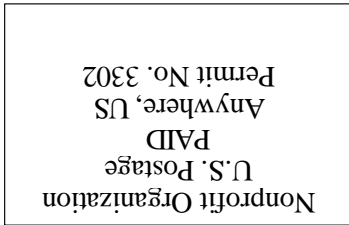
*As a volunteer in the Nation's Best Council, you are a key part of the overall success of Cub Scouting.*

*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  
SCOUTING AMERICA  
3302 Tanglecrest Ct.  
Anywhere, US 99999-9999

(Use additional paper if needed.)

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

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

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Membership            | <input type="checkbox"/> Retention                                | <input type="checkbox"/> Program planning            |
| <input type="checkbox"/> Den chiefs            | <input type="checkbox"/> Uniforming                               | <input type="checkbox"/> Webelos-to-Scout transition |
| <input type="checkbox"/> Fund-raisers          | <input type="checkbox"/> Meeting operations                       | <input type="checkbox"/> Training for adults         |
| <input type="checkbox"/> Tiger Cubs            | <input type="checkbox"/> Relationship with chartered organization |  |
| <input type="checkbox"/> Other (explain) _____ |   |  |

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

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

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

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

*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

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

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

(Use additional paper if needed.)

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

---

---

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)

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

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

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

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

## 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

<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 period</i>	A time frame for which a budget is devised and measured; it is usually a calendar year.
<i>Budget Analysis Report</i>	A report that shows monthly detail for two years of history and three years of budgets.
<i>Project Management by Project Code Report</i>	A report that shows all accounts associated with a particular project code.
<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 operational needs.

<i>cash reserves</i>	Funds set aside each year to build and maintain a cash backup. Scouting America 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>Project codes</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>Project Code Listing</i>	A list of active project codes used by the council.
<i>Council Growth Plan</i>	A document provided annually by the Council Services Department at the national service center that shows the council's program plans for the next year.
<i>deficit</i>	An excess of expenditure over revenue.
<i>Detailed Budget Analysis</i>	A report that shows budgets for a given year with monthly detail in either Statement of Operations or project code order.
<i>endowment fund</i>	The fund that holds council long-term assets that are restricted for the council's future needs
<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 which is January 1 to December 31
<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>fundraising</i>	The process of raising money for a specific cause.

<i>income</i>	Money received from contributions and revenues.
<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
<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>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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*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 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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