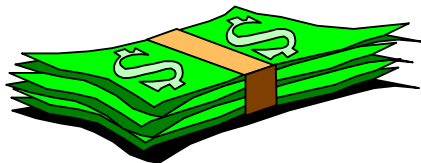




**BOY SCOUTS OF AMERICA  
NATIONAL CAPITAL AREA COUNCIL  
GEORGE WASHINGTON DISTRICT  
CUB SCOUT LEADER BASIC TRAINING COURSE**



## **PACK ADMINISTRATION FINANCIAL PLANNING INFORMATION**

In the past many new leaders have asked for details on financial planning in break-out & general discussion sessions. This handout is intended to give you an outline of unit financial planning considerations. The cornerstone of good financial planning is a budget. The same is true of the financial planning you will face in running a pack. The Pack Committee is responsible for planning the pack's budget. As your Pack Committee plans its budget, it will generally consider the items listed provided below. Although the list is fairly comprehensive, be aware that each pack will have expenses that are unique to its operations and that you may have income sources other than those in the list.

### **1. BUDGET - EXPENSE ITEMS**

#### **a. Dues and Fees**

- 1] Individual Registration Fees - \$10.00 each.
- 2] Boys Life Magazine - \$10.80
- 3] Pack Dues, if any (Some Packs charge dues on an annual or semi-annual basis)
- 4] Unit Accident Insurance

#### **b. Basic Operating Expenses**

##### **1] Advancement awards**

This may be the biggest single budget item depending upon the size of your pack and the progress of your scouts. For example advancement awards for a Webelos Scout earning 8 Activity Badges, 3 Belt Loops, Webelos Rank, Compass Patch, and Compass Point would cost just under \$15. A den of six boys with similar advancement would then cost \$90. Wolf and Bear advancement costs are generally much lower. You may also want to factor in the cost of Attendance Award Pins and Services Stars at \$2.00 per scout and \$1.00 per registered leader.

##### **2] Insignia and Regalia of membership**

Some units present each new scout with his Council Strip, Unit Number, Neckerchief, and slide at an induction ceremony or at a Tiger Cub crossover ceremony.

##### **3] Leader Training Fees**

##### **4] Fees associated with reserving meeting places**

##### **5] Day Camp Registration Fee**

##### **6] Goshen Camp Registration Fees**

##### **7] Council & District Activities Registration Fees (e.g. Camporee, Pinewood Derby, Scout Extravaganza)**

#### **c. Program Materials**

- 1] United States Flag, Pack Flag, Den Flags, if new ones are needed.
- 2] Ceremonial equipment

- 3] Record books, forms, etc.
- 4] Cub Scout Leader Books for Registered Leaders
- 5] Other books, literature, and materials needed for meetings.

d. Activities

Usually pack activities are financed by charges to each participant. However, some activities require special pack equipment or the payment of fees in advance. These costs should be budgeted as expenses and fees charged to participants listed as income.

- 1] Holiday Party or Special Events
- 2] Pinewood Derby Cars  
Some packs provide each Scout with a pinewood derby kit as a present at a holiday party.
- 3] Maintenance of Pinewood Derby Track
- 4] Pinewood Derby Expenses
- 5] Blue and Gold Banquet Expenses
- 6] Scout Extravaganza Display
- 7] Spring, Summer or Fall Picnic or Cook-out
- 8] Den Support  
Some packs allocate an amount to each den to defray the costs of den activities and crafts that exceed den dues.
- 9] Equipment

2. BUDGET - SOURCES OF INCOME

- a] Dues/Fees
- b] Sale of Scouting Event Tickets
- c] Pack Meeting Fundraisers - Cake Auction
- d] Council/District Popcorn Sales
- e] Yard Sales/Flea Marketing
- f] Other Approved Fund Raising Activities
- g] Reserve Fund established by Chartering Organization

3. BANK ACCOUNTS

Each Pack should have its own bank account maintained by its treasurer. Pack monies should never be deposited in a personal bank or checking account. To insure that monies are properly accounted for the Pack Committee should set up controls; e.g. limiting the number of persons who can sign Pack checks, requiring advance approval of expenditures in excess of a certain amount, monthly reports, etc. At a minimum the Pack Committee must decide who will:

- 1. Sign account signature cards and checks
- 2. Make deposits
- 3. Have checks available for use
- 4. Approve expenses and at what level