

**CUB218**  
**Pack Committee Member**  
**Position-Specific Training**

**HANDOUTS**

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# Scouting America

## Scouter Code of Conduct

On my honor I promise to do my best to comply with this Scouting America Scouter Code of Conduct while serving in my capacity as an adult leader:

1. I have or will complete my registration with Scouting America, answering all questions truthfully and honestly.
2. I will do my best to live up to the Scout Oath and Scout Law, obey all laws, and hold others in Scouting accountable to those standards. I will exercise sound judgment and demonstrate good leadership and use the Scouting program for its intended purpose consistent with the mission of Scouting America.
3. I will make the protection of youth a personal priority. I will complete and remain current with Youth Protection training requirements. I will be familiar with and follow:
  - Scouting America Youth Protection policies and guidelines, including mandatory reporting
  - *The Guide to Safe Scouting*
  - SAFE Checklist
4. When transporting Scouts, I will obey all laws, comply with Youth Protection guidelines, and follow safe driving practices.
5. I will respect and abide by the Rules and Regulations of Scouting America, Scouting America policies, and Scouting America provided training, including but not limited to those relating to:
  - Unauthorized fundraising activities
  - Advocacy on social and political issues, including prohibited use of the Scouting America uniform and brand
  - Bullying, hazing, harassment, and unlawful discrimination of any kind
6. I will not discuss or engage in any form of sexual conduct while engaged in Scouting activities. I will refer Scouts with questions regarding these topics to talk to their parents or spiritual advisor.
7. I confirm that I have fully disclosed and will disclose in the future any of the following:
  - Any criminal suspicion, charges, or convictions of a crime or offense involving abuse, violence, sexual misconduct, or any misconduct involving minors or juveniles
  - Any investigation or court order involving domestic violence, child abuse, or similar matter
  - Any criminal charges or convictions for offenses involving controlled substances, driving while intoxicated, firearms, or dangerous weapons
8. I will not possess, distribute, transport, consume, or use any of the following items prohibited by law or in violation of any Scouting rules, regulations, and policies:
  - Alcoholic beverages or controlled substances, including marijuana
  - Concealed or unconcealed firearms, fireworks, or explosives
  - Pornography or materials containing words or images inconsistent with Scouting values
9. If I am taking prescription medications with the potential of impairing my functioning or judgment, I will not engage in activities that would put Scouts at risk, including driving or operating equipment.
10. I will take steps to prevent or report any violation of this code of conduct by others in connection with Scouting activities.

# Qualities of A Good Leader

A boss drives people...

...A leader **coaches** them.

A boss depends upon authority...

...A leader depends upon **good will**.

A boss may inspire fear...

...A leader inspires **enthusiasm**.

A boss says "I"...

...A leader says "**we**."

A boss fixes blame...

...A leader **fixes the breakdown**.

A boss knows how it is done...

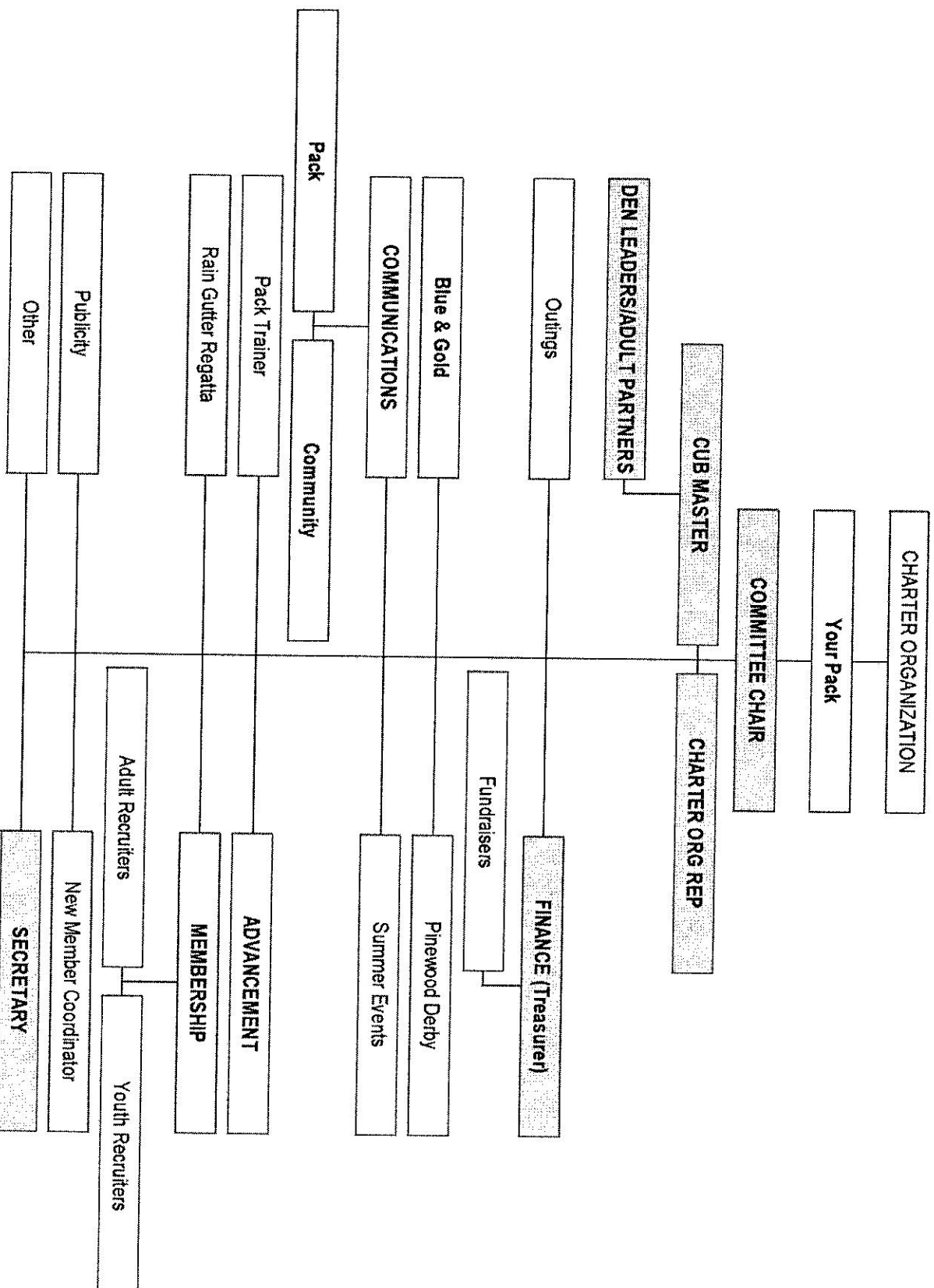
...A leader **shows how it is done**.

A boss says "GO"...

...A leader says "**Shall we proceed**."

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# The Pack Committee



# The Pack Committee

Every pack is under the supervision of a pack committee. This committee consists of a minimum of three members.

**Qualifications:** Is at least 21 years old, subscribes to the Declaration of Religious Principle, and agrees to abide by the Scout Oath or Promise and the Scout Law. Possesses the moral, educational, and emotional qualities that the Boy Scouts of America deems necessary to afford positive leadership to youth. Is selected by the chartered organization, and is registered as an adult leader of the BSA. One of these members is designated as pack committee chair.

Obviously, with a committee of three, members must assume responsibility for more areas of service than with a committee of seven or more, where the responsibilities can be divided among the members. Although packs can and do operate with a minimum of three committee members, experience has shown that a larger committee generally ensures a stronger, more stable pack and is better able to perform all the required functions to ensure a successful pack program. It is also a way of involving more pack families in meaningful service to the pack.

**Responsibilities:** Regardless of the size of the pack committee, these responsibilities must be performed:

- Make recommendations to the chartered organization for final approval of pack leadership.
- Recruit the Cubmaster and one or more assistant Cubmasters, with the chartered organization's approval.
- Provide adequate and safe facilities for pack meetings.
- Coordinate the pack's program and the chartered organization's program through the chartered organization representative.
- Help with pack charter renewal.
- Help stimulate the interest of adult family members through proper programming.
- Supervise finances and equipment.
- Work closely with the Cubmaster.
- Ensure that all Tiger Cubs, Cub Scouts, and Webelos Scouts receive a year-round, quality program.
- Complete pack committee Fast Start Training and Basic Leader Training for the position.
- Conduct, with the help of the Cubmaster, periodic training for parents and guardians.
- Cooperate with other Scouting units.



## Pack Committee Chair

**Qualifications:** Is at least 21 years old, subscribes to the Declaration of Religious Principle, and agrees to abide by the Scout Oath or Promise and the Scout Law. Possesses the moral, educational, and emotional qualities that the Boy Scouts of America deems necessary to afford positive leadership to youth. Is appointed by the chartered organization and registered as an adult leader of the BSA. Is a person of good character, familiar with organization procedures, with a deep concern for the pack's success. Preferably is a member of the chartered organization, respected in the community, who shows the willingness and ability to be the Cubmaster's chief adviser.

**Responsibilities:** The pack committee chair's job is to

- Maintain a close relationship with the chartered organization representative, keeping attention of the organization or the district.
- Report to the chartered organization or the district.
- Confer with the Cubmaster on policy matters relating to Cub Scouting and the chartered organization.
- Supervise pack committee operation by
  1. Calling and presiding at pack leaders' meetings.
  2. Assigning duties to committee members.
  3. Planning for pack charter review, roundup, and reregistration.
  4. Approving bills before payment by the pack treasurer.
- Conduct the annual pack program planning conference and pack leaders' meetings.
- Complete pack committee Fast Start Training and Basic Leader Training for the position.
- Ask the committee to assist with recommendations for Cubmaster, assistant as needed.
- Recognize the need for more dens, and see that new dens are formed as needed.
- Work with the chartered organization representative to provide adequate and safe facilities for pack meetings.
- Cooperate with the Cubmaster on council-approved money-earning projects so the pack can earn money for materials and equipment.
- Manage finances through adequate financial records.
- Maintain adequate pack records and take care of pack property.
- If the Cubmaster is unable to serve, assume active direction of the pack until a successor is recruited and registered.
- Appoint a committee member or other registered adult to be responsible for Youth Protection training.
- Provide a training program for adult family members.
- Develop and maintain strong pack-troop relationships, sharing with the troop committee the need for graduations into the troop.
- Work closely with the unit commissioner and other pack and troop leaders in bringing about a smooth transition of Webelos Scouts into the troop.

- Help bring families together at joint activities for Webelos dens, for pack- and boy Scout troops.
- Support the policies of the BSA.

#### Secretary

- Keep informed of all Cub Scouting literature, materials, records, and forms. To help leaders function effectively, help new den leaders by telling them what requirements are available.
- Acquaint den leaders with the contents of the Pack Record Book so they will know how to supply the information that should be recorded there.
- Maintain up-to-date information on membership, leadership, attendance, and advancement in the Pack Record Book.
- Maintain an inventory of pack property.
- Handle correspondence for the pack. This may include writing letters of appreciation and requests for reservations, or ordering supplies through the local council service center.
- Keep notes on business conducted at pack leaders' meetings. Record only key items such as things needing follow-up or items for the history of the pack.
- Notify leaders of pack leaders' meetings and other activities.
- Provide den leaders with records and forms for meetings.

#### Treasurer

- Help the pack committee and Cubmaster establish a sound financial program for the pack with a pack budget plan.
- Open or maintain a bank account in the pack's name and arrange for all transactions to be signed by any two of the Cubmaster, pack committee chair, secretary, or treasurer.
- Approve all budget expenditures. Check all disbursements against budget allowances, and pay bills by check. The pack committee chair should approve bills before payment.
- Collect dues from den leaders at the pack leaders' meeting, preferably in sealed den dues envelopes. Open envelopes in the presence of den leaders. Give receipts for these funds, and deposit the money in the bank account.
- Keep up-to-date financial records. Enter all income and expenditures under the proper budget item in the finance section of the Pack Record Book. Credit each Cub Scout with payment of dues. From time to time, compare the records with those of the den leaders to make sure they agree. Give leadership in developing a coordinated record-keeping system in the pack.
- Be responsible for thrift training within the pack. Encourage each den leader to explain the pack financial plan to each boy and his family so that boys will accept responsibility for paying dues and family members will be alert to opportunities for boys to earn dues money and develop habits of thrift.
- On the request of den leaders, sympathetically counsel with a boy who does not pay dues, determine the reason, and encourage regular payment. If the boy is unable to pay, work out a plan with the Cubmaster and pack committee so that the boy can earn dues.
- Periodically report on the pack's financial condition at the monthly pack leaders' meeting. Make regular monthly reports to the pack committee at the pack leaders' meeting.

- meeting, and report to the chartered organization as often as desirable on the financial condition of the pack.
- Provide petty cash needed by leaders. Keep a record of expenditures.
- Guide the pack in conducting council-approved pack money-earning projects.

#### Advancement Chair

- Have a working knowledge of the Tiger Cub, Cub Scout, and Webelos Scout advancement plans.
- Help plan and conduct induction and advancement recognition ceremonies.
- Arrange for Tiger Cub graduation ceremonies with the Cubmaster and Tiger Cub den leader.
- Train parents, guardians, and pack committee members in ways to stimulate Tiger Cub, Cub Scout, and Webelos Scout advancement.
- Arrange for Webelos graduation ceremonies with the Cubmaster and Tiger Cub den and Scoutmaster.
- Promote the use of Tiger Cub, Cub Scout, and Webelos Scout den advancement charts to record advancement in the den and as an incentive for advancement.
- Promote the use of den doodles as a stimulus for advancement.
- Collect den advancement reports at pack leaders' meetings for use when ordering badges and insignia from the local council service center.
- Promote *Boys' Life* magazine as an aid to advancement.
- Help build or obtain advancement equipment for use in making advancement ceremonies more effective.
- Promote the wearing and proper use of uniform and insignia.

#### Public Relations Chair

- Stimulate pack service projects in the chartered organization, school, and community.
- Promote family participation in all pack events, such as blue and gold banquets, pack picnics, and other special events.
- Urge pack participation in appropriate programs of the chartered organization, such as the worship service on Scout Sunday or Scout Sabbath if the organization is a church or synagogue and Cub Scouts are members. Suggest ways of showing interest in the chartered organization's overall program.
- Publicize and promote pack participation in Scouting Anniversary Week activities.
- Circulate Tiger Cub, Cub Scout, and Webelos Scout recruiting fliers and leaflets to invite boys to join. Work with the pack committee to promote new membership.
- Consider using a monthly or quarterly pack newsletter to inform families of pack plans, guide new parents and guardians in pack policies, and create a feeling of unity among members of the pack family.
- Provide pack announcements for regular release in the official bulletins, newsletters, Web sites, etc., of your chartered organization.
- Make use of the news media in publicizing pack events.

#### Outings Chair

- Help the Cubmaster plan and arrange for outdoor activities.
- Arrange for property, fire, and tour permits when required.

- Locate new picnic areas.
- Arrange for safe transportation when needed.
- Plan first aid for emergencies.
- Help Webelos den leaders plan Webelos overnight campouts. Help arrange for equipment, as needed.
- Arrange for Safe Swim Defense implementation for all outings involving swimming.
- Plan outings to help pack and dens qualify for the National Summerline Pack Award.
- Help inform parents and guardians about opportunities for family camping. Encourage that at least one adult has completed Basic Adult Leader Orientation (BALO) OR before any pack campout.
- Help promote day camp and resident camp opportunities.
- Be aware of BSA health and safety requirements and see that they are implemented.
- Know and carry out BSA outdoor program policy related to Cub Scouting. Review all activities to ensure that unit leaders comply with BSA policies in the *Guide to Safe Scouting*.

#### Membership and Reregistration Chair

- Prepare reregistration papers and an annual report to the chartered organization.
- Secure signatures and registration fees for the coming year.
- Ask the chartered organization representative to submit a charter application and annual report to the chartered organization for approval.
- Arrange for periodic uniform inspections with the unit commissioner. At least a month before charter expiration, also arrange for the annual membership inventory, a uniform inspection, and the annual charter review meeting.
- Help the Cubmaster and chartered organization representative plan and conduct the formal charter presentation.
- Conduct an annual census of boys in the chartered organization for systemair recruitment. Work with pack committee members to promote recruitment plans.
- Visit new families in their homes. Review with them the Bobcat requirements and "Parent Guide" in their son's handbook. Emphasize the part that the family plays in their son's advancement. Stress parent/guardian participation at all pack functions and see that new families are introduced and feel welcome at pack meetings.
- Work with the Cubmaster and pack committee to develop and carry out a plan for year-round membership growth.
- Work with the Cubmaster and pack committee to see that
  - eligible Tiger Cubs transition into a Wolf den at the appropriate time.
  - eligible Wolf Cub Scouts or 9-year-old Cub Scouts transition into a Bear den at the appropriate time.
  - eligible Bear Cub Scouts or 10-year-old Cub Scouts transition into a Webelos den at the appropriate time.
- Webelos Scouts and parents or guardians have a smooth transition into a Boy Scout troop.
- Work with the Cubmaster in following up on former pack members who are now Boy Scouts and potential den chiefs.
- Follow up on Cub Scout dropouts to help return them to full, active membership.

## The Pack Committee Monthly Meeting Agenda

Committee Chair presides!

1. Read and approve prior meeting minutes: *Secretary*
2. Review Financial Report: *Treasurer*
  - Current Financial Position (Where we are)
  - Upcoming Expenses (Where we are going)
3. Past Business (Issues/Opportunities - still outstanding): *All*
4. Current Business (Issues/Opportunities - new): *All*
5. Pack Program Review: *Cub Master*
  - Next Pack Meeting
  - Upcoming Pack Events
6. New Business (Issues/Opportunities Coming-up): *All*
7. Adjourn Meeting



# 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 Scouts .....    | .56    |
| *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*.

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.



Paying dues regularly is not easy, but it does help develop character in an individual boy. It teaches responsibility and a wholesome attitude toward earning his own way.

The weekly or monthly dues envelopes for Cub Scout dens and Boy Scout patrols provide a handy means of recording dues for boys who pay on a regular basis, catch up on back dues, or pay in advance. Varsity Scout teams may use the Boy Scout dues envelopes. If a boy is behind in dues, adult leaders should find out why. Adult leaders may also help provide a solution through individual work projects.

In some units, boys earn their dues by participating in unit money-earning projects. It is important that such work be credited to the boy personally rather than to the unit as a whole so he will develop a sense of personal responsibility and participation.

Regardless of your dues collection plan, or how many months or weeks they are collected, individual dues should cover the basic expenses totaling (pack) \$23.06; (troop) \$23.76; (team) \$23.76; and (crew) \$24.22 as shown in the recommended budget. You may also want dues to cover a part of the program and activity budget.

## BUDGET WORK SHEET

To develop your unit budget, complete, with the unit leader, the work sheet below, then have it adopted by the unit committee. (In the case of Boy Scout troops, the patrol leaders' council reviews

**10. Money-Earning Projects.** A well-rounded unit program requires supplemental income. It might come from the sale of a product or a project involving the talents, participation, or efforts of the unit members or families. Policies and procedures are in the financial record books for packs, troops, and teams.

Most projects require the submission of the Unit Money-Earning Application, No. 34427, to the local council service center. To ensure conformity with all Scouting standards on money earning, leaders should be familiar with the 10 guides listed on the back of the application and in the financial record books.

### OTHER HELPS

Additional information concerning unit budget plans, the treasurer's job, camp savings, forms, and records is in: Pack Record Book, No. 33819; Troop/Team Record Book, No. 34508; Cub Scout Leader Book, No. 33221; and Varsity Scout Leader Guidebook, No. 34827.

the budget and puts it in final form prior to study and adoption by the troop committee.) Be sure to keep parents informed.

| Expected Income for Year       |          | Budgeted Expenses for Year                  |          |
|--------------------------------|----------|---|----------|
| Number of meetings             | _____    | Registration (2)                            | \$7.00   |
| Amount of dues each meeting \$ | _____    | Boys' Life (3)                              | 9.00     |
| Annual dues per member         | _____    | Accident insurance for                      |          |
| (dues x number of meetings)\$  | _____    | Cub Scouts (4)                              | .56      |
| Average membership             | _____    | Accident insurance for                      |          |
| in a year                      | _____    | Boy Scouts (4)                              | 1.26     |
| Total dues per year (9)        | _____    | Accident insurance for                      |          |
| (annual dues x average         |          | Varsity Scouts (4)                          | 1.26     |
| membership)                    | \$ _____ | Accident insurance for                      |          |
| Other income (10)              |          | Venturers (4)                               | 1.72     |
|                                | \$ _____ | Reserve fund (5)                            | 1.00     |
|                                | \$ _____ | Other basic expenses (6)                    | 5.50     |
|                                | \$ _____ | (badges, literature, goodwill)              |          |
| Total other income             | \$ _____ | a. Total per boy (pack)                     | \$23.06  |
| Total budgeted income (total   |          | Total per boy (troop)                       | 23.76    |
| dues + total other income)     | \$ _____ | Total per boy (team)                        | 23.76    |
|                                |          | Total per boy (crew)                        | 24.22    |
|                                |          | b. Average yearly membership                | _____    |
|                                |          | Total basic expenses                        |          |
|                                |          | (items a x b)                               | \$ _____ |
|                                |          | Unit charter fee (1)                        | \$ 20.00 |
|                                |          | Program materials (7)                       | \$ _____ |
|                                |          | Activities (8)                              | \$ _____ |
|                                |          | Total budgeted expenses (total basic        |          |
|                                |          | expenses + program materials + activities + |          |
|                                |          | unit charter fee)                           | \$ _____ |

Note: The boldface numbers above match the item to the related section on this form. If you have questions on any item, refer to the explanatory material.

Received in council service center \_\_\_\_\_  
(Date)**UNIT MONEY-EARNING APPLICATION**

Applications are not required for council-coordinated money-earning projects such as popcorn sales or Scout show ticket sales.

Please submit this application to your council service center at least two weeks in advance of the proposed date of your money-earning project. Read the 10 guides on the other side of this form. They will help you in answering the questions below.

☐ Pack☐ Troop

No. \_\_\_\_\_ Chartered Organization \_\_\_\_\_

☐ Team☐ Crew

Community \_\_\_\_\_ District \_\_\_\_\_

Submits the following plans for its money-earning project and requests permission to carry them out.

What is your unit's money-earning plan? \_\_\_\_\_

About how much does your unit expect to earn from this project? \_\_\_\_\_ How will this money be used? \_\_\_\_\_

Does your chartered organization give full approval for this plan? \_\_\_\_\_

What are the proposed dates? \_\_\_\_\_

Are tickets or a product to be sold? Please specify. \_\_\_\_\_

Will your members be in uniform while carrying out this project? (See items 3-6 on other side.) \_\_\_\_\_

Have you checked with neighboring units to avoid any overlapping of territory while working? \_\_\_\_\_

Is your product or service in direct conflict with that offered by local merchants? \_\_\_\_\_

Are any contracts to be signed? \_\_\_\_\_ If so, by whom? \_\_\_\_\_

Give details. \_\_\_\_\_

Is your unit on the budget plan? \_\_\_\_\_ How much are the dues? \_\_\_\_\_

How much does your unit have in its treasury? \_\_\_\_\_

Signed \_\_\_\_\_

(Chartered Organization Representative)

Signed \_\_\_\_\_

(Unit Leader)

Signed \_\_\_\_\_

(Chairman, Unit Committee)

(Address of Chairman)

**FOR USE OF DISTRICT OR COUNCIL FINANCE COMMITTEE:**

Telephone \_\_\_\_\_

Approved by \_\_\_\_\_

Date \_\_\_\_\_

Approved subject to the following conditions \_\_\_\_\_

## GUIDES TO UNIT MONEY-EARNING PROJECTS

A unit's money-earning methods should reflect Scouting's basic values. Whenever your unit is planning a money-earning project, this checklist can serve as your guide. If your answer is "Yes" to all the questions that follow, it is likely the project conforms to Scouting's standards and will be approved.

**1. Do you really need a fund-raising project?**

There should be a real need for raising money based on your unit's program. Units should not engage in money-earning projects merely because someone has offered an attractive plan. Remember that individual youth members are expected to earn their own way. The need should be beyond normal budget items covered by dues.

**2. If any contracts are to be signed, will they be signed by an individual, without reference to the Boy Scouts of America and without binding the local council, the Boy Scouts of America, or the chartered organization?**

Before any person in your unit signs a contract, he must make sure the venture is legitimate and worthy. If a contract is signed, he is personally responsible. He may not sign on behalf of the local council or the Boy Scouts of America, nor may he bind the chartered organization without its written authorization. If you are not sure, check with your district executive for help.

**3. Will your fund-raiser prevent promoters from trading on the name and goodwill of the Boy Scouts of America?**

Because of Scouting's good reputation, customers rarely question the quality or price of a product. The nationwide network of Scouting units must not become a beehive of commercial interest.

**4. Will the fund-raising activity uphold the good name of the BSA? Does it avoid games of chance, gambling, etc.?**

Selling raffle tickets or other games of chance is a direct violation of the BSA Rules and Regulations, which forbid gambling. The product must not detract from the ideals and principles of the BSA.

**5. If a commercial product is to be sold, will it be sold on its own merits and without reference to the needs of Scouting?**

All commercial products must sell on their own merits, not the benefit received by the Boy Scouts. The principle of value received is critical in choosing what to sell.

**6. If a commercial product is to be sold, will the fund-raising activity comply with BSA policy on wearing the uniform?**

The official uniform is intended to be worn primarily for use in connection with Scouting activities. However, council executive boards may approve use of the uniform for any fund-raising activity. Typically, council popcorn sales or Scout show ticket sales are approved uniform fund-raisers.

**7. Will the fund-raising project avoid soliciting money or gifts?**

The BSA Rules and Regulations state, "Youth members shall not be permitted to serve as solicitors of money for their chartered organizations, for the local council, or in support of other organizations. Adult and youth members shall not be permitted to serve as solicitors of money in support of personal or unit participation in local, national, or international events."

For example: Boy Scouts/Cub Scouts and leaders should not identify themselves as Boy Scouts/Cub Scouts or as a troop/pack participate in The Salvation Army's Christmas Bell Ringing program. This would be raising money for another organization. **At no time are units permitted to solicit contributions for unit programs.**

**8. Does the fund-raising activity avoid competition with other units, your chartered organization, your local council, and the United Way?**

Check with your chartered organization representative and your district executive to make certain that your chartered organization and the council agree on the dates and type of fund-raiser.

**The local council is responsible for upholding the Charter and By-laws and the Rules and Regulations of the BSA. To ensure compliance, all unit fund-raisers MUST OBTAIN WRITTEN APPROVAL from the local council NO LESS THAN 14 DAYS before the fund-raising activity.**

#34427



## FINANCIAL PLANNING INFORMATION

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 - 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

### 2. BUDGET - EXPENSE ITEMS

- a. *Dues and Fees*
  - i. Individual Registration Fees - \$10.00 each.
  - ii. Boys Life Magazine - \$12.00
  - iii. Pack Dues, if any (Some Packs charge dues on an annual or semi-annual basis)
  - iv. Unit Accident Insurance
- b. *Basic Operating Expenses*
  - i. 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 first year Webelos Scout earning eleven Activity Badges, Webelos Colors, Webelos Rank, Compass Patch, Compass Points, and three Belt Loops would cost just under \$27. A Den of six boys with similar advancement would then cost near \$160. Second year Webelos advancement should cost somewhat less; while Tiger, 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 about \$2.00 per Scout and \$1.00 per registered leader.
  - ii. 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.
  - iii. Leader Training Fees
  - iv. Fees associated with reserving meeting places
  - v. Day Camp Registration Fee
  - vi. Long Term Resident Camp Registration Fees
  - vii. Council & District Activities Registration Fees (e.g. Camporee, Pinewood Derby, Scout Extravaganza)
- c. *Program Materials*
  - i. United States Flag, Pack Flag, Den Flags, if new ones are needed.
  - ii. Ceremonial equipment
  - iii. Record books, forms, etc.

- iv. Cub Scout Leader Books for Registered Leaders
- v. Other books, literature, and materials needed for meetings.
- d.
- e. **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.*
  - i. Holiday Party or Special Events
  - ii. Pinewood Derby Cars: Some packs provide each Scout with a pinewood derby kit as a present at a holiday party.
  - iii. Maintenance of Pinewood Derby Track
  - iv. Pinewood Derby Expenses
  - v. Blue and Gold Banquet Expenses
  - vi. Scout Extravaganza Display
  - vii. Spring, Summer or Fall Picnic or Cook-out
  - viii. Den Support: Some packs allocate an amount to each den to defray the costs of den activities and crafts that exceed den dues
  - ix. Equipment

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:
- a. Sign account signature cards and checks
  - b. Make deposits
  - c. Have checks available for use
  - d. Approve expenses and at what level

## Tips....

- A good unit should neither run on the brink of insolvency nor accumulate a large capital surplus. (The 2 Month Rule)
- A budget is a plan for receiving and spending money.
- The unit budget plan reflects a 12 month cycle: Re-charter Year, School Year, Calendar Year, or some other 12 month cycle.
- Good Treasurers keep it simple ...very simple.
- CPAs may not make good Treasurers.
- If you have to ask parents for money, never ask more than once year.
- If you fundraise for unit funds as a unit... have policy in place for those that do not participate.
- Make an annual report to your Charter Organization.

## **Tax-Exempt Status of Units and Contributions to Units**

Occasionally questions may arise as to a unit's tax exempt status and contributions to units. The following are frequently asked questions and answers.

*Is our pack or troop considered tax-exempt by the IRS?*

That depends on who sponsors your pack, troop, or unit. The only time a unit can be considered "tax-exempt" is if its sponsoring organization is also tax-exempt.

The BSA National Council grants a charter to schools, service clubs, religious organizations, businesses, etc. that want to sponsor a Scout unit. A unit is actually "owned" by its chartered organization. Chartered organizations vary widely in tax status, but the tax status of your unit is the same as that of your chartering partner.

*Can our pack or troop be covered under the BSA's group exemption?*

No. The IRS only allows local councils (and council trust funds) to be included under the BSA group exemption. Packs, troops, and other Scout units cannot be included under the BSA group exemption because they "belong" to their chartering organization. (Note: tax issues for Girl Scout troops are handled differently by the IRS because of how their cookie sales are structured).

*Does a pack or troop need its own tax identification number? If so, where do we get it?*

All units need a tax ID number (also referred to as an "EIN" – Employer Identification Number). Units should NOT use the Social Security number of an adult leader. If they do, the IRS will attribute all banking transactions, unit purchases, etc. to that leader as an individual. Units may use the tax ID number of their chartering organization, if given permission. This may be especially useful for the unit if that organization is tax-exempt.

Most units obtain their own tax ID number by completing IRS Form SS-4. The current form and instructions are available on the IRS Web site – [www.irs.gov](http://www.irs.gov). Also, the IRS now allows you to provide the information over the phone and immediately receive a unit EIN. The IRS "tax ID hotline" is 800.829.4933.