Group Finances

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The group treasurer will be responsible for maintaining the finances of the group. Exact responsibilities will be outlined in your group's bylaws, but some considerations are outlined below:

Accounting Systems

Your group may choose to use excel or another spreadsheet program to keep track of expenses, or you may opt for an accounting program. Wave is a free accounting program that may be useful for some groups. Others may have access to another program through one of their members or opt to pay for a nonprofit bookkeeping program such as MoneyMinder.

Budget

The budget is the financial plan of the group, including the estimated income and expenses needed to run the group over the coming year. The yearly budget should be prepared by the treasurer in cooperation with the GSM and/or the Auxiliary Committee, and approved by the Group Council.

Sample Group Budget

Financial Practices

All expenses should be sent to the treasurer of the group for reimbursement. Digital copies of each receipt should be kept on file, along with a description of the expense and the name of the person requesting reimbursement.

Deposits should be made in a timely manner. If there is cash involved, two unrelated people living in different households should count the money.

Audits should be conducted of all expenses yearly by someone who is not a signer on the bank account.

Debit Cards may be issued to authorized signers and kept on file by the treasurer. Use of these cards requires documentation of expenses and should be approved by the auxiliary committee. No cash transactions using the debit card are permitted.

Online Payment Collection Systems

Many groups collect payments online through systems such as Paypal/Square/Stripe/Venmo etc. The

payment account should be in the PTA's name, not attached to an individual. Associated fees with the system are budgeted as an expense line item and must be accounted for and reported on the financial statement.

Contracts

Occasionally, your group may need to enter into a contract. Contracts should be written and signed by the GSM and another member of the Auxiliary Committee.

Fees & Fundraising

As part of our commitment to equity, it is important to consider affordability when it comes to setting your group's scout fees. As an all-volunteer organization, we don't have to pay for staffing, which is one of the most expensive parts of operating a youth program, however there are other costs that must be taken into account.

In order to make scouting truly accessible to everyone, it's important to have scholarships available to anyone who needs them. Another option to subsidize your programming is through fundraising, either through a concerted fundraising effort or through writing grants. Some areas seek to make scouting completely free to all scouts through fundraising efforts.

Costs

There are a number of costs that are important to take into account when determining group expenses and dues:

- **Yearly Registration Fee:** $20 per person, including youth, rovers, and background checked adults.
- **Insurance:** This can vary widely depending on number of scouts and amount of insurance taken out. A reasonable estimate is somewhere around $25 per registered scout per year.
- **Uniforms (Neckers), Patches, and Handbooks:** While most groups expect their family to purchase the shirts for their uniforms, groups provide the neckers and patches. Neckers are designed on a group by group basis and the cost may range from $5 to $20 depending on material and whether they are bought or made by volunteers. Patches/badges range from $0.50 to $2.00 each. You may consider charging more the first year to absorb the cost of the necker. Handbooks cost $12 - $25 depending on the section.
- **Camping Fees:** Between food and campsite fees, this is generally around $25 per person for a weekend long campout at a public fee based group site. If you are camping off grid or backpacking it may be closer to $15 per person. You can charge these on a per-trip basis or include them in your yearly fee.
- **Activity Fees:** This varies quite a bit depending on what you do. If you do a particularly high-cost activity, you could consider an extra charge for that if your group cannot absorb it.
- **Group Equipment and Storage:** Many groups own some amount of shared equipment, which

they may lend to other groups in the area or use only for their own group. This equipment must be stored somewhere, either at a scout family's property or in rented storage space.
- **General Group Admin Costs:** This includes things like the group charter, state filing fees, and miscellaneous admin expenses.
- **Scholarship Fund** Many groups offer sliding scale fees for families that may otherwise not be able to afford scouting.

So an example cost breakdown for a scout's yearly costs would be:

- $20 registration
- $25 insurance
- $20 necker (first year only)
- $15 badges/handbooks
- $5 administrative costs
- $5 scholarship fund

That gives a base cost for the first year of scouting of $90 ($70 thereafter), not including activity fees. If you are charging dues, you can determine what additional costs you want to build into the yearly fee and what you want to charge for separately. Some groups build in $30 - $50 for activity and equipment costs throughout the year but charge separate camping fees. Others build in the camping costs to the yearly dues so families don't have to pay separately for campouts.

If you have scouts join throughout the year rather than just at the start of the scouting year, you may consider prorating the dues for the first year depending on when in the scouting year they join, since they would not be incurring the same costs as a scout who was with the group for the entire year.

One other budget consideration is that you may want to consider not charging rovers/background checked adults who are volunteering their time as leaders. It may be slightly more expensive to spread that cost out among the group, but it is a way to acknowledge the time and energy that leaders put into leading youth sections.

Scholarships

You could simply say that you offer scholarships to anyone that needs them, but another way to accomplish this without causing embarrassment to lower-income families is through a pay-what-you-can system. You can have a self-selected tiered pricing system:

- Pay the Actual Cost: The actual program cost
- Pay a Little More: The program cost plus an extra donation to support scholarships (maybe 10 - 20% more)
- Pay a Little Less: A subsidized amount (maybe ~50% of the total)
- Also offer the option to request a larger discount if needed

Families who can afford to pay a little more are generally happy to do so, and that allows families who may otherwise not be able to participate to do so without feeling singled out. This works well for camping trip expenses, but you could also use it for general dues.

Fundraising

If you are seeking grant funding, you will either need to find a fiscal sponsor or obtain non-profit status.

For fundraisers, OSG has the following policy:

OSG Fundraising Policy

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