

ZERO BASED BUDGETING

JANUARY 7, 2017

SHAC DAY CAMP DIRECTOR TRAINING

HOW MUCH MONEY DO I HAVE TO SPEND FOR MY CAMP?

My District Executive told me I have \$5000 in my budget. So I have \$5000 to spend, right?

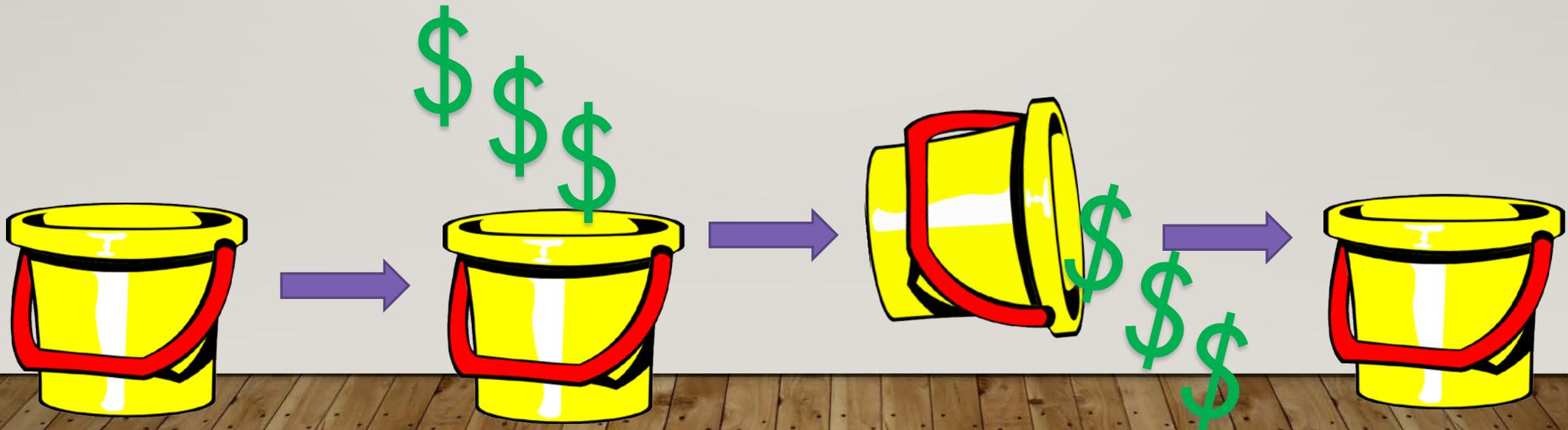
I will bring in \$5000 from camper fees so I can spend \$5000 on t-shirts, water bottles and program, right?

NOPE!

WHAT IS ZERO BASED BUDGETING?

Very simple:

- Income less expenses = zero for a time period
 - For Day Camps, the time period is essentially 1 year from planning kickoff to close out.



INCOME SOURCES

- Activity Fees
 - Camper Fees
 - Adult Leader Fees
- Concession
 - Camp Store
 - Extra T-Shirt Purchases

EXPENSE TYPES

- Medical Health Safety
 - First Aid Kits
 - First Aid Logs
 - Safety tape
- Program Expenses
 - Crafts, kits, supplies

EXPENSE TYPES

- Program Supplies (*continued*)
 - T-Shirts
 - Water Bottles
 - Backpacks
 - Patches
- Food and Commissary
 - Trading Post Food and Supplies
 - Staff and volunteer training expenses
 - Coffee and donuts

EXPENSE TYPES

- Sanitation & Janitorial
 - Janitor Service
 - Cleaning Supplies
 - Porta-potties are in another category
- Office Supplies
 - Paper, tape, etc.
- Postage/Shipping

EXPENSE TYPES

- Site or Facility Rentals
- Equipment Rental
 - Porta Potties
 - Light Plants
- Printing – SHAC provided or outside provided
- Gas & Oil
 - Generator fuel

EXPENSE TYPES

- Conference expenses
 - Day Camp School (including travel expenses if reimbursed)
 - Rangemaster School
- Assistance to Individuals
 - BSA Registration
 - Camperships

EXPENSE TYPES

- Recognition
 - Key Staff recognition
 - End of camp wrap-up event
- Accident insurance – required for non-BSA registered attendees

EXPENSE TYPES

- Licenses and Permits
- SHAC G&A and Quartermaster Fee
 - Charged on every dollar of income
 - 15% SHAC G&A
 - 5% Quartermaster supply

WHERE DO I START – INCOME?

- Estimate number of scouts
 - Multiply by fee per camper
- Estimate number of walking leaders needed to keep adult to scout ratio
 - Example: 100 scouts with a 4 to 1 ratio will require 25 walking leaders
 - Multiply by fee per walking leader
- Estimate number of staff members to conduct camp and program
 - Multiply by fee per staff member
- Estimate Camp Store profit (start with last year's amount)

ADJUSTMENTS TO BUDGET

- Program material changes, upgrades, additions will cause adjustments to spending
 - Do I have sufficient attendance to cover budget adjustment?
 - If not, what other item(s) can be cut back to cover
 - Is there another source of income (camp store?) to cover
- Unexpected expenses cause increase in spending
 - Facility issues, weather issues, etc.
 - Can anything be donated to help with increase
- Higher than expected attendance causes increase in income
 - Can I upgrade materials or enrich program?

MONTHLY UPDATES TO DAY CAMP CHAIRMAN

- Allows for adjustments across districts for program items, shirts etc.
- Encourages reimbursable volunteer expenses to be accounted for in timely manner
- Helps Council determine areas for increased marketing to make attendance goals