

Quick Tip 11 – Preparing a Unit Budget

This reference will explain the steps involved in planning and preparing a Unit budget.

A Unit budget is an important tool to help the Unit plan for the upcoming Guiding year. By creating a budget, the Unit can look at the costs involved with running a Unit and how much money is needed to cover the costs. The Unit Treasurer should work on the Unit budget with the other Guiders and the girls.

Step 1: Brainstorm about the upcoming year's activities and other spending.

Some of the questions to think about are:

- Will the Unit do any camping? If so, how many times?
- Will the Unit participate in Ontario Council events or other special events?
- Will the Unit go on any outings (e.g. visits to the art gallery, farm, fire hall)?
- Will the Unit require any new equipment (e.g. tents) this year?
- Will the Unit order any program badges?
- Will the Unit have administrative costs (e.g. supplies, printing/photocopying, postage & shipping, etc.)?

Step 2: Consider the costs (*Expenses*) associated with the activities listed in **Step 1**.

How can the costs be determined?

- Review the cost of running a similar activity in the previous Guiding year.
- Consult with Guiders in other Units and your Administrative Community Leader.
- Visit the Ontario Girl Guides website for information on the following:
 - [Property Booking & Outdoor Experience](#)
 - [Event Listing & Registration](#)
 - [National Girl Guide Store](#)
 - [Ontario Crests, Pins, Name Tags](#)
 - [Guiding Heritage \(Archives\)](#)

Step 3: Determine where the money (*Revenue*) will come from. Some revenue will be collected for specific events (i.e. camp fees collected for a specific camp), whereas other revenue will be collected for general use (i.e. membership fee collected can be used for purchasing crests).

Examples of where revenue may come from:

- Balance of funds from the previous Guiding year (or start-up funds for new and re-opening Units)
- Unit portion of the membership fees (\$24 per girl)
- Cookies (between \$11.00 and \$13.75 depending on the # cases ordered, /#girls registered)
- Event or Camp Fees collected from participants
- Donations
- Weekly Dues
- Approved fundraisers (other than Spring and Fall Cookie Campaigns) and grants

TIP: You may decide to work backwards from **Step 3**. In other words, determine how much revenue the Unit will have and then decide how to spend it.

Step 4: Prepare the [Annual Unit Budget Calculator](#) (Note: You will need *Microsoft Excel*). The revenues should be greater than or equal to the expenses. The Unit should never be in deficit (i.e. expense is greater than revenue).

Step 5: Part way through the year, review this budget and see if the Unit is maintaining the proposed aspects of their initial plan. If there are additional activities that the Unit plans to participate in, the budget may need to be revised. It may be necessary to increase revenue or decrease expenses in order to pay for the new activities.