LLD - Budgeting for Success: Workshop
Lodge Leadership Development Training

Session Length: 30 Minutes

Learning Objectives:

- Articulate their goals relating to event budgeting
- Conduct research necessary for formulating a budget
- Identify fixed and variable costs and revenues
- Use a basic Microsoft Excel model to formulate a budget
- Manage their budget once it has been approved

Required Materials:

- Screen and projector
- Notebook Computer with Microsoft Excel
- Budgeting for Success PowerPoint
- Simple Excel model file
- Individually wrapped candy (Tootsie Rolls, Starburst, etc.)

Outline of the Session:

I.   Introduction – 2 minutes
   a. Introduce Trainer
   b. Recall event buzz session completed in the first budget session
   c. Reintroduce roadmap to success steps
II. Application – 25 minutes – This part of the cell will challenge participants to apply the concepts they learned to a realistic scenario. Earlier in the cell, participants worked in buzz groups to plan the details of a hypothetical event. The trainer will give each group of participants an arbitrary budget, represented by candies. Groups will be challenged to allocate their candies as they see fit, using the principles of budgeting presented in this cell.
III. Summary – 3 minutes
IV. Take Away Challenge – 2 minutes

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Trainer Preparation:

General Preparation: The trainer should be a youth experienced with lodge budgets, like the treasurer or an event coordinator. Having some background in accounting, finance, and Microsoft Excel is also helpful. It is essential for him to be familiar not only with the budgeting exercise in this session, but with the budgeting roadmap presented in the first budgeting session so he can answer questions related to the steps.

Logistical Preparation: The trainer should have a copy of the first session syllabus so he can refer back to it if questions arise. Be sure the LLD attendance is broken up into groups. This will be helpful for the activity. Buy (or request) several bags of individually wrapped candies, like Starburst or Tootsie Rolls, which will be used during the activity.

Microsoft Excel Preparation: The trainer should have the basic Microsoft Excel budget model that accompanies this session pulled up on the presentation screen for use later in the session. The trainer should practice using this model well before delivering the presentation.

Session Narrative

> *Trainer Tip:* Before the session, tell participants as they enter that they should sit with the same people they created an event idea with at the start of the first session on budgeting.

Introduction: Planning an Event   3 minutes

Trainer briefly welcomes the group back and introduces himself.

Instruct each table or group of Arrowmen to pull out the ideas they wrote down for a lodge event in the first budget session.

The only rule we gave you for planning this event was to keep it realistic. That will be important as we begin creating a budget for the event.

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Recalling the Roadmap

In the first session on budgeting, we explained that there are seven steps in our budgeting road map. They are on the flip chart [or screen] in front of you.

    a. Step One: Define Guidelines
    b. Step Two: Do Your Research
    c. Step Three: Identify Fixed and Variable Costs and Revenues
    d. Step Four: Formulate Your Budget
    e. Step Five: Evaluate and Balance
    f. Step Six: Get it Approved
    g. Step Seven: Execute and Record

Application: Budgeting Your Event   **20 minutes**

It's time to return to the ideas for an event you made up at the beginning of the first budget session! If you haven't done so already, take a minute to get your notes out and arrange yourselves back in the groups you were in when you planned the session.

Activity Instructions:

Begin the activity by noting to the group that you represent the Lodge Chief in this scenario, and they represent the event chairmen and planning committee in charge of carrying out the event they planned at the beginning of this cell. The Lodge Executive Committee has control over what the registration fee is, and they (as the planning committee) must make their event work based on the registration fee the LEC set and the number of people they expect to attend the event.

Then, ask each group to give a one-sentence overview of the hypothetical events they planned at the beginning of the session.

> *Trainer Tip:* This discussion should be very brief, protecting most of the time for the actual budget creation exercise. You may need to cut speakers off if they go into too much detail. Try to stick to these questions:

- "In just a sentence, what kind of event are you planning, and is there a key theme or activity you want to do?"
- "How many people do you think might attend?"
- "Where would you do this?"

Use this information to determine their overall "budget." Once each group has told you a

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bit about their event, set an arbitrary event fee (for example, $20 per person) and multiply that by the number of people they say they expect to attend (for example, 200). The example provided would yield a budget of $4,000.

Have the individually wrapped candies (Starburst or Tootsie Rolls) at hand for this activity. Explain that each individual candy you provide the team represent $100. In the example above, you would give that team 40 candies (round to the nearest hundred where needed). Instruct the teams to allocate their candies as they see fit, using the "budgeting roadmap" process that you overviewed in this session.

As the groups work on their budgets, visit each group to see how they are progressing. Encourage them to think through the steps of the roadmap and ask questions to assist them. If groups finish ahead of time, encourage them to share their work with other groups who have also finished.

Summary and Wrap Up   3 minutes

Congratulations on making your first budget and feel free to enjoy the candy!

The steps you have just gone through over the last 20 minutes are the steps you should be taking in developing real budgets for real events in your lodge. In fact, if you are a lodge leader, you should be able to apply the work you've done to an actual event in the coming months. Keep your notes, and when it's time to start planning for the next event, use them!

Before we wrap up, let's take a second to review some of the key points we discussed today:

- Planning a budget requires the proper mindset and a clear purpose. You must think like a businessperson, and seek to maximize your event's program impact.
- A good process to follow when budgeting is the "budgeting roadmap":
    - Step One: Define Your Guidelines
    - Step Two: Do Your Research
    - Step Three: Identify Fixed and Variable Costs and Revenues
    - Step Four: Formulate Your Budget
    - Step Five: Evaluate and Balance
    - Step Six: Get it Approved
    - Step Seven: Execute and Record

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Takeaway Challenge   2 minutes

Please take out your notebook and pen. For the final two minutes, think about how your Lodge currenty runs events. Using ideas presented in this session, write down three ways that you yourself could help improve the program or make those events run more efficiently. During your break time later today, share these ideas with one of the lodge officers.

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Appendix: Resources and Source Material

- 2008 Lodge Finance Manual, available online at
  http://www.oa-bsa.org/pages/content/publications#lfm
- Lodge Budget Template, available in the OA Best Practice Repository online at
  https://oa-bsa.org/uploads/resources/bestpractices/BudgetsMadeSimple.pdf
- 2012 Guide for Officers and Advisers, available online at
  https://oa-bsa.org/uploads/publications/GOA-2012.pdf

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