



## Club budget expenditures guidelines 2018-2019

Chapter 9 Policy handbook – Club Budgets:

*“Chartered 4-H units and VMOs are authorized to use the 4-H name and emblem for **educational or informational** uses that are in the best interest of 4-H. Thus, they are responsible for helping to plan and implement an educational program in their community.*

*All 4-H units and VMOs will prepare an annual program budget to establish allocation of financial resources to **fulfill program needs**. The proposed budget needs to be approved by the 4-H unit or VMO membership.”*

**When fundraising for the club, the money is to be used for all members. This can be done in a variety of ways and should include input from the youth.**

**If the club has a project that uses a larger amount than others projects, it could be better served to have the project fundraise directly so only the members receiving those benefits need to fundraise.**

**The following is a list of appropriate club expenditures that could be included in an annual club budget. The list is categorized by prioritizing the importance of the educational program. To better serve the club’s membership, evaluate how much of a line item benefits the most amount of members.**

1. Projects – educational curriculum, workbooks, new project related equipment or project equipment repair, educational field trips, handouts, copies, purchased brochures, educational posters, educational books relating to the project and or tools relating to the project. (May not include fair entry fees, transportation costs, meals, or large gifts.)
2. Administrative club needs – includes copies for club or project documents, toner or ink, stamps, equipment rentals or purchases (PA system, projector), facility rentals, binders, storage items, treasury software and so on.
3. Awards, Recognitions & Incentives – this may include club pins and stripes, special project or club awards, small item incentives for following through on goals, items for recreation & games portion of the club meeting, appreciation plaques or certificates, graduation recognition, leaders recognition and business thank yous. (Sponsoring 4-H related fair awards is acceptable) Giving members “cash” prizes is not allowed. Gift cards are acceptable as long as state 4-H policy is followed. [4h.ucanr.edu/files/156263.docx](http://4h.ucanr.edu/files/156263.docx)

4. Club supplies – flags, facilities fees, tables, chairs, banners, posters, tables or chairs, water for meetings, coffee maker, potluck or BBQ supplies, items for outreach events such as pop up tent, handouts, binders, pencils, clipboards, copy paper, storage boxes and so on.
5. Officers – binders, copies, president gavel, correspondence cards, club scrapbook and photos, copies, instruction books, training supplies , recreation supplies, birthday recognitions, club Healthy Living meeting refreshments (If part of Healthy Living Officer or committee). Officer shirts may be fully covered or partially covered by club funds.
6. Club Committees – Events and activities that are educational, engaging, age appropriate and include everyone should be funded by club monies. Examples; community service, outreach in community, welcome, Service Learning, Leadership event. In some cases these committees may be a part of a fundraiser. Those funds should be included in the projected cost of the fundraiser.
7. Members- organizing binders, packets, handouts, record book supplies, pencils, pens. Official 4-H “uniform” items could be fully or partially paid by club.
8. Service Learning/Community Service – clubs may not fundraise and directly donate money to other charities. They may however “donate” money within the 4-H family such as Camp, Council, the 4-H Foundation or another club. Community Service activities may require special supplies and therefore can be purchased. Service Learning allows club money to spent in conjunction with the activity. (see related policy [4h.ucanr.edu/files/156263.docx](http://4h.ucanr.edu/files/156263.docx))
9. Outreach – posters, banners, displays, flyers, parades items, bookmarks, wrist bands, post cards, displays (such as feature booths at fair or school) thank you plaques.
10. Conferences and training registration fees for youth or chaperones – Youth Summit, State Leadership Conference and or Leaders Forum for adult volunteers. These are to be distributed in the form of a scholarship to ensure the money is not “given” to members. (Does not include travel, meals or gas fees)
11. Scholarships – High School (With criteria approval from County offices)
12. Adult Volunteer Enrollment fees – may include any or all of the following; State program fees, County fees, Council participation fees and or adult fingerprinting fees.
13. Parties – mixers, potlucks, dinners, food & drink, decorations and games. A majority of the membership should be able to attend.

14. Club apparel – (not project) consideration should be given before “giving” each member one clothing item. If club is offering tee shirts or sweatshirts the following method could be used:
- Club pays for art set up fees and members pays for rest
  - Artwork cost set up is divided among all members
  - Club pays for half of the cost of clothing items. Member pays other half.
  - Club funds are used to pay for everything. (special occasion only)
15. Misc., emergency or impromptu funds – If needed, the amount in the budget should be “reasonable”. Please be prepared to give a reason why your club doesn’t know what they need to spend money on.

For more information on 4-H club financial management policy, visit:  
<http://4h.ucanr.edu/Resources/Policies/Chapter9/>

#### **Word, PDF, and Other Documents**

- [4-H Donation Receipt](#)
- [4-H Banking Policy FAQ](#)
- [4-H Donation Receipt for Auctions](#)
- [4-H Donation Receipt Template Letter](#)
- [Authorization to Use the 4-H Name and Emblem Flow Chart](#)
- [Banking Electronic Check Conversion FAQ](#)
- [California State Sales Tax FAQ](#)
- [Establishment of UCCE County Office Banking Procedures Flowchart](#)
- [Form 6.2 Annual Inventory Report](#)
- [Form 8.7 Fundraising Approval](#)
- [Fundraising to Benefit Groups or Organizations by 4-H Units and VMOs FAQ](#)
- [Games of Chance and the 4-H YDP FAQ](#)
- [Gifts to Individuals Businesses or Organizations by 4-H Units and VMOs FAQ](#)
- [Guidelines for Fundraising to Benefit Groups or Organizations by 4-H Units and VMOs](#)
- [IRS 4-H EIN FAQ](#)
- [Monthly 4-H Bank Statement Verification Form](#)
- [Request to Use the 4-H Name and Emblem for Commercial Purposes in CA](#)
- [Reviewing 4-H Unit and VMO Monthly Statements Checklist](#)
- [Statement of Cash Collections](#)
- [Treasurer's Manual \(2014\)](#)

#### **Links to Websites**

[Fundraising: Sponsorships and Promotions](#)  
[Granting Authorization to use the 4-H Name and Emblem](#)  
[IRS Form 990](#)  
[IRS Publication 1771: Charitable Contributions – Substantiation and Disclosure Requirements.](#)  
[Livestock Sales, Auctions and Similar Events](#)  
[Raffles, Lotteries, Gaming and 4-H](#)  
[Using the 4-H Name and Emblem](#)

Appropriate Club Budgets revised 2018-2019

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