



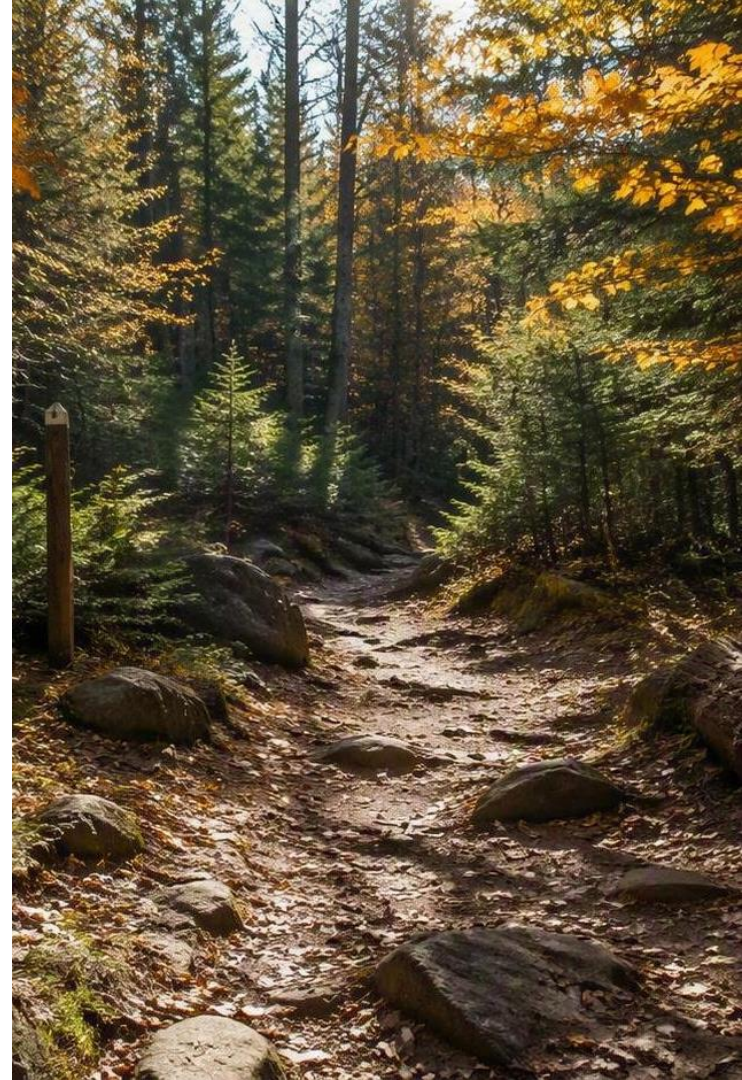
CUB SCOUT PACK 58 • DAVIDSON, NC

Annual Planning Session

FY26 Year in Review • FY27 Proposed Budget

Presented by Matt Walt, Pack Treasurer

August 13, 2026



FY26 Year in Review

TOTAL SOURCES OF FUNDS

\$16,934

Dues, popcorn, donations

TOTAL EXPENSES

\$24,263

Includes operating expenses (\$21,487), campouts (\$720), & capital purchases (\$2,056)

YEAR-END CASH BALANCE

\$20,322

Carried into FY27

SCOUTS REGISTERED

107

Across K-5th grade dens

What stood out

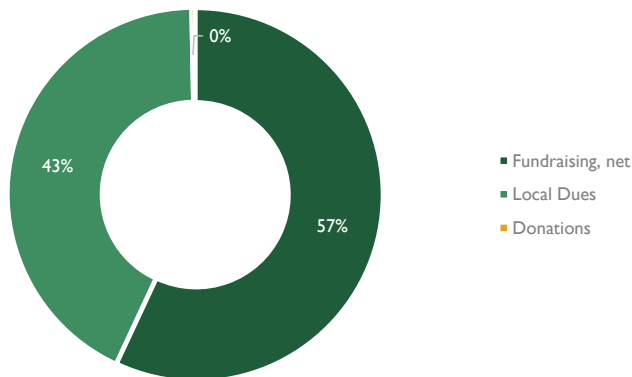
- Strong popcorn sales: ~\$33,500 (33% came back to the Pack)
- Dues collection simplified, scholarships awarded where requested
- Significant increases in infrastructure costs, Scout Store supplies, and campouts that need to be addressed
- Pack 58 operating cost per Scout approximately \$220
- Fiscal year-end cash balance inflated by Webelos Adventure Camp prepayments (\$6,750 check cut in July); current cash balance of ~\$10,000 close to minimum cushion level for the Pack



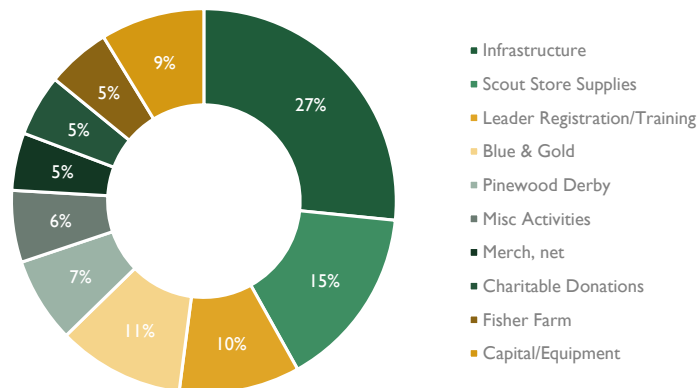
Note: Pack Fiscal Year ends on 6/30

Category Breakdowns

Funding Sources



Expenses (excl. Campouts)



- Direct donations to the Pack are intermittent; minimal receipts in FY26
- Mix of fundraising vs. local dues floats across years; goal going forward will be closer to 50% / 50%
- Campouts excluded from Expenses because category is budgeted for complete pass-through (net cost of \$720 in FY26 primarily to cover Cuboree food)

FY27 Proposed Budget

Pack 58 Financial Reporting Summary	FY25A	FY26A	FY27B	Delta \$	Delta %	Budget Notes
Fundraising (Popcorn, S'mores), net	9,860	9,643	10,650	1,007	10.4%	Modest popcorn growth, s'mores pricing
Cub Dues Collected, net	4,611	7,241	8,820	1,579	21.8%	Local dues increase from \$75 to \$100
Donations to Pack	1,500	50	500	450	900.0%	Reversion to mean
Total Net Revenues	\$15,971	\$16,934	\$19,970	\$3,036	17.9%	
Campout Prepayments	21,005	13,231	-			
Campout Expenses (excl. Fisher Farm)	(13,681)	(13,951)	-			
Net Campouts	\$7,323	(\$720)	\$0	\$720	n/a	Budgeted for neutral net impact
Infrastructure	(2,118)	(6,260)	(6,095)	165	(2.6%)	Fully baked storage & tech costs
Scout Store Supplies	(1,773)	(3,605)	(2,875)	730	(20.3%)	Reversion to mean
Pack Leader Registration/Training (BSA)	(1,729)	(2,392)	(2,000)	392	(16.4%)	Modest reversion post leadership growth/uptake
Blue & Gold Ceremony	(2,090)	(2,506)	(2,500)	6	(0.2%)	Cost relatively static
Pinewood Derby	(1,607)	(1,686)	(1,500)	186	(11.0%)	Marginal decrease reflecting efficiencies
Misc Activities & Other	(823)	(1,421)	(1,200)	221	(15.6%)	Modest reversion
Merch, net	(1,254)	(1,139)	(1,000)	139	(12.2%)	Round number sweatshirt campaign stretch
Charitable Donations (incl. Scholarships)	(1,239)	(1,216)	(1,000)	216	(17.8%)	Round number, will revisit throughout year
Fisher Farm	(624)	(1,263)	(800)	463	(36.6%)	Rescheduled due to rain in FY26
Total Operating Expenses	(\$13,256)	(\$21,487)	(\$18,970)	\$2,517	(11.7%)	
Capital/Equipment Purchases	(\$892)	(\$2,056)	(\$1,000)	\$1,056	(51.4%)	Reduced to balance the budget
Grand Total	\$9,146	(\$7,328)	\$0	\$7,328	n/a	
Grand Total ex. Campouts	\$1,823	(\$6,609)	\$0	\$6,609	n/a	

Note: fiscal year ends on 6/30

Decisions & Next Steps

1

Confirm dues

Local increase from longstanding \$75 to \$100 to keep up with cost inflation and fund scholarships where needed.

Brings dues contribution more in line with fundraising, eases outsized burden on popcorn participants.

2

Set fundraising goals

Confirm targets that close the gap without raising dues further.

Popcorn: \$35,000 (approx. 5% growth YoY)

S'mores: \$1,000 net of expenses

Misc. Pack Donations: \$500

3

Approve the budget

Committee vote on the FY27 plan as presented or amended.

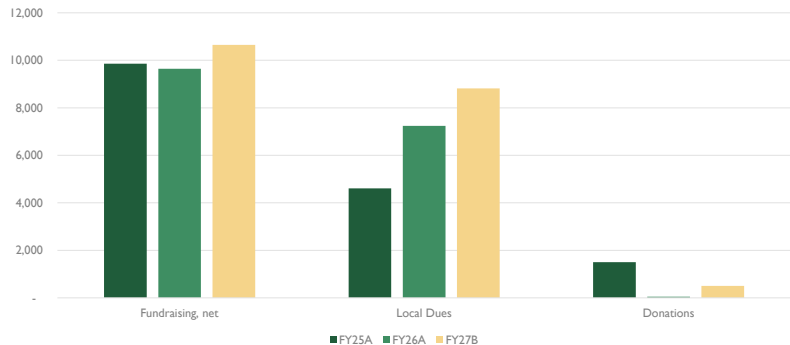
Neutral budget proposed to keep Pack financial position healthy.

After tonight

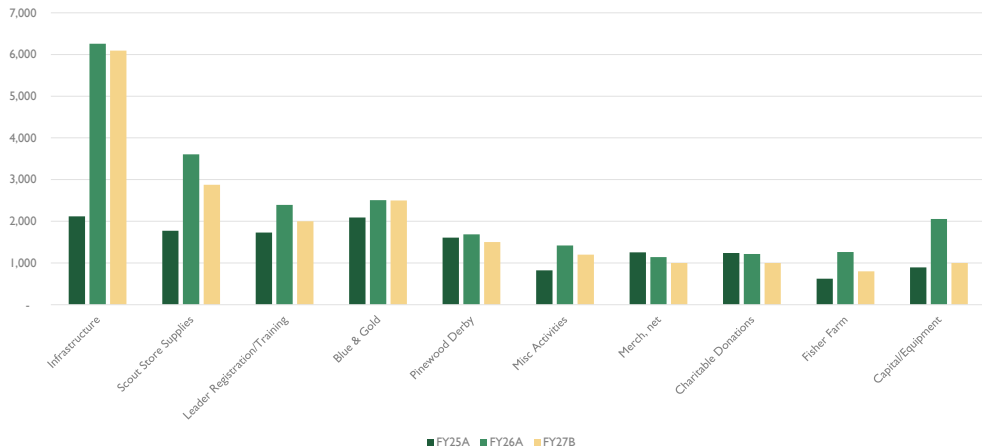
Post the approved budget to the Pack website, invoice dues, and report progress at each Pack Committee meeting.

Appendix: Category Trends

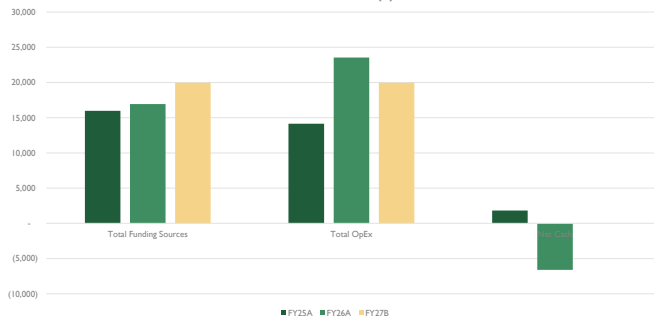
Pack Funding Sources Trend (\$)



Pack OpEx Trend (\$)



Pack Cash Flow Trend (\$)



- Infrastructure (FY26): totaled \$6,260 (+\$4,142 YoY), included storage locker rental (\$3,775), website/software expenses (\$1,530), insurance (\$260), trailer upkeep (\$694), a cost that recurs only every few years
- Scout Store Supplies (FY26): totaled \$3,605 (+\$1,833 YoY), primarily included belt loops, patches, and awards
- Capital Equipment (FY26): totaled \$2,056, related to new speaker system and pop-up tents
- Campouts: excluded from Operating Expenses because category is budgeted for complete pass-through (net cost of \$720 in FY26 primarily to cover Cuboree food)