

**PACK OPERATING BUDGET**

**Completed Sample**  
 Date budget completed: July 15  
 Pack No.: 1234  
 District: Susquehanna  
 Projected No. of Cub Scouts: 50  
 Projected No. of registered adults: 10

**UNIT DETAIL:**  
 Cubmaster: \_\_\_\_\_  
 Assistant Cubmaster: \_\_\_\_\_  
 Committee chairperson: \_\_\_\_\_  
 Treasurer: \_\_\_\_\_  
 Popcorn chairperson: \_\_\_\_\_

Date budget completed: \_\_\_\_\_  
 Pack No. \_\_\_\_\_  
 District: \_\_\_\_\_  
 Projected No. of Cub Scouts: \_\_\_\_\_  
 Projected No. of registered adults: \_\_\_\_\_

Sample Pack Budget		
Annual Cost Per Scout/Unit	No. of Scouts/Adults	Total Unit Cost
\$ 24.00	60	\$ 1,440.00
\$ 40.00	1	\$ 40.00
\$ 12.00	50	\$ 600.00
\$ 1.00	60	\$ 60.00
\$ 12.00	50	\$ 600.00
\$ 10.00	50	\$ 500.00
\$ 10.00	6	\$ 60.00
\$ 10.00	50	\$ 500.00
\$ 8.00	50	\$ 400.00
\$ 6.00	10	\$ 60.00
\$ 5.00	50	\$ 250.00
\$ 10.00	50	\$ 500.00
\$ 10.00	50	\$ 500.00
\$ 10.00	50	\$ 500.00
\$ 75.00 x 40 =		\$ 3,000.00
\$ 130.00 x 30 =		\$ 3,900.00
\$ 145.00 x 15 =		\$ 2,175.00
\$ 40.00 x 30 =		\$ 1,200.00
\$ 60.00 x 20 =		\$ 1,200.00
\$ 20.00	50	\$ 1,000.00
\$ 5.00	5	\$ 25.00
\$ 30.00 x 20 =		\$ 600.00
\$ 1.00 x 50 =		\$ 50.00
\$ 0.50 x 50 =		\$ 25.00
		\$ 19,185.00
\$ 40.00	50	\$ 2,000.00
\$ 500.00	1	\$ 500.00
		\$ 2,500.00
		\$ 16,685.00

**PROGRAM EXPENSES:**

Registration fees (1) Total youth + adults @ \$10 ea.  
 Unit charter fee (2) Yearly flat fee @ \$10  
 Boys' Life (3) Total subscriptions @ \$12 ea.  
 Accident insurance fees (4) Total youth + adults @ \$1 ea.  
 Advancement (5) Ideally, 100% of youth included in activity pins, belt loops, ranks, etc. (example @ \$12 ea.)  
 Recognition (5) Handbooks/neckerchiefs One for each youth @ \$10 ea.  
 Pack leaders Thank-yous, veteran awards, etc.  
 Special events (6) Blue and gold banquet  
 Pinewood derby  
 Graduation  
 Special activities (6) Location  
 Field trip A  
 Field trip B  
 Field trip C  
 Camp (7) Cub Scout day camp  
 Cub Scout resident camp  
 Webelos resident camp  
 Family camping  
 Leader's fees  
 Program materials (8) Ceremony supplies, bridge crossings, camping items, etc.  
 Leader basic training (9) \_\_\_\_\_ leaders @ \$ \_\_\_\_\_ ea.  
 Full uniforms (10) Every Cub Scout in full uniform  
 Reserve fund (11) Registration scholarships  
 Other expenses (12) Contingency funds

Actual Budget		
Annual Cost Per Person	No. of Cub Scouts/Adults	Total Unit Cost
\$ 24.00	60	\$ 1,440.00
\$ 40.00	1	\$ 40.00
\$ 12.00	50	\$ 600.00
\$ 1.00	60	\$ 60.00
\$ 12.00	50	\$ 600.00
\$ 10.00	50	\$ 500.00
\$ 10.00	6	\$ 60.00
\$ 10.00	50	\$ 500.00
\$ 8.00	50	\$ 400.00
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\$ 20.00	50	\$ 1,000.00
\$ 5.00	5	\$ 25.00
\$ 30.00 x 20 =		\$ 600.00
\$ 1.00 x 50 =		\$ 50.00
\$ 0.50 x 50 =		\$ 25.00
		\$ 19,185.00
\$ 40.00	50	\$ 2,000.00
\$ 500.00	1	\$ 500.00
		\$ 2,500.00
		\$ 16,685.00

**A) TOTAL UNIT BUDGETED PROGRAM EXPENSES** ..... \$ 19,185.00

**INCOME:**

Annual dues (monthly amount x 10 or 12 months) \_\_\_\_\_  
 Surplus from prior year (beginning fund balance) \_\_\_\_\_  
 Other income source (parent payments, etc.) \_\_\_\_\_

**B) INCOME SUBTOTAL** \_\_\_\_\_

**C) TOTAL FUNDRAISING NEED (A minus B)** \_\_\_\_\_

\$ 47,671 x 35% = \$ 16,685  
**Gross Sales Commission Need**  
 (+/- 35% includes qualifying for all bonus dollars)  
 \$ 47,671 / 50 Cub Scouts = \$ 953

**POPCORN SALE PACK BUDGET** (Should equal C above)  
 (Check with your local council for commission percentage and bonuses.)

Need / Commission = Pack Goal

**POPCORN SALES GOAL PER CUB SCOUT**

Pack Goal / No. Cub Scouts = Cub Scout Goal

\* Many packs include all or a portion of the Cub Scout Resident Camp or Day Camp fee in the annual budget. This helps ensure that all Cub Scouts have the opportunity to attend. Pack budgeting should include payments on time and qualifying for any discounts offered for early and/or on-time payments.