

Village: Owen Brown  
 Fiscal Year: FY25  
 Date Prepared: 2-Apr-24

**BOARD APPROVED OPERATING BUDGET**

	Budget FY25	Budget FY24	Estimate FY24	Budget Variance FY24 to FY25		Current Year Est vs. Next Year Budget	
				\$	%	\$	%
<b>REVENUES</b>							
1 CA Annual Charge Share	337,456	325,496	325,496	11,960	4%	11,960	4%
A. CA Base Annual Charge Share	335,741	323,841	323,841				
B. CA Medical Reimbursement	650	650	650				
C. Other CA Reimbursement	1,065	1,005	1,005				
D. Payment to CA for excess cash reserves							
2 Lease & Rental	74,550	72,050	73,550	2,500	3%	1,000	1%
A. Room Rentals	65,000	61,500	64,000				
B. Leases	8,550	8,550	8,550				
C. Retained Deposits	1,000	2,000	1,000				
3 Tuition & Enrollment	0	0	0	0	#DIV/0!	0	#DIV/0!
A. Classes	0	0	0				
B. Camps	0	0	0				
C. Other	0	0	0				
4 Interest	3,500	100	3,300	3,400	3400%	200	6%
5 Special Events	2,500	1,500	3,300	1,000	67%	(800)	-24%
6 Fees	200	300	200	(100)	-33%	0	0%
A. Copier	200	300	200				
B. Late Fees	0	0	0				
C. Postage	0	0	0				
D. Notary	0	0	0				
E. Other	0	0	0				
7 Miscellaneous	175	300	175	(125)	-42%	0	0%
A. Sales	175	300	175				
B. Newsletter Ads	0	0	0				
C. Catering/Food Service	0	0	0				
D. Other	0	0	0				
8 Gain/loss on Disposal of Asset	0	0	0	0	#DIV/0!	0	#DIV/0!
<b>Total Income</b>	<b>418,381</b>	<b>399,746</b>	<b>406,021</b>	<b>18,635</b>	<b>5%</b>	<b>12,360</b>	<b>3%</b>

Check (Next year income minus current year income minus total variance)... should = 0                      0                      0

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	Budget FY25	Budget FY24	Estimate FY24	Budget Variance FY24 to FY25		Current Year Est vs. Next Year Budget	
				\$	%	\$	%
<b>EXPENSES</b>							
9 Staff Salaries	214,000	200,000	206,000	14,000	7%	8,000	4%
10 Janitorial Wages	0	0	0	0	#DIV/0!	0	#DIV/0!
11 Contract Labor	4,500	3,500	4,500	1,000	29%	0	0%
12 Payroll Benefits	16,000	13,250	15,000	2,750	21%	1,000	7%
13 Payroll Taxes	17,500	17,500	16,500	0	0%	1,000	6%
14 Janitorial Expense	29,600	28,100	28,100	1,500	5%	1,500	5%
A. Cleaning Service	23,500	22,400	22,400				
B. Setup & Breakdown	4,000	4,000	4,000				
C. Floors, Carpets and Windows	800	500	500				
D. Supplies	1,300	1,200	1,200				
15 Fees	13,600	5,500	6,590	8,100	147%	7,010	106%
A. Accounting	3,000	2,640	2,640				

B. Legal	1,000	500	1,750				
C. Performance	0	0	0				
D. Audit	7,200	0	0				
E. Web	600	500	500				
F. Other	1,800	1,860	1,700				
16 Operating Expenses	<b>8,400</b>	<b>9,500</b>	<b>6,950</b>	<b>(1,100)</b>	<b>-12%</b>	<b>1,450</b>	<b>21%</b>
A. Office Supplies	500	1,000	350				
B. Program Supplies	0	0	0				
C. Cost of Goods Sold	0	0	0				
D. Postage	600	200	600				
E. Staff Development	800	800	0				
F. Catering/Food Service	0	0	0				
G. Other	6,500	7,500	6,000				
17 Business Expenses	<b>1,150</b>	<b>450</b>	<b>550</b>	<b>700</b>	<b>156%</b>	<b>600</b>	<b>109%</b>
A. Mileage	500	300	500				
B. Food (Business Meals)	575	75	50				
C. Other	75	75	0				
18 Insurance	7,000	7,000	6,615	0	0%	385	6%
19 Advertising	100	0	125	100	#DIV/0!	(25)	-20%
20 Newsletter	35,000	32,000	34,000	3,000	9%	1,000	3%
21 Other Printing	250	200	250	50	25%	0	0%
22 Donations/Contributions	6,000	6,000	6,000	0	0%	0	0%
23 Special Events	40,000	38,000	39,000	2,000	5%	1,000	3%
24 Taxes	200	200	200	0	0%	0	0%
25 Utilities	<b>22,950</b>	<b>25,300</b>	<b>22,377</b>	<b>(2,350)</b>	<b>-9%</b>	<b>573</b>	<b>3%</b>
A. Gas & Electric	18,000	21,000	17,500				
B. Water & Sewer	750	500	777				
C. Telephone	4,200	3,800	4,100				
26 Repairs & Maintenance	<b>11,200</b>	<b>11,500</b>	<b>9,450</b>	<b>(300)</b>	<b>-3%</b>	<b>1,750</b>	<b>19%</b>
A. Building	7,000	7,000	6,000				
B. Equipment	1,000	1,500	250				
C. Rental	3,200	3,000	3,200				
D. Vandalism	0	0	0				
E. Other	0	0	0				
27 Furniture & Fixtures	2,000	2,000	1,800	0	0%	200	11%
28 <b>Total Expenses Before Depreciation</b>	<b>429,450</b>	<b>400,000</b>	<b>404,007</b>	<b>29,450</b>	<b>7%</b>	<b>25,443</b>	<b>6%</b>
29 Depreciation	7,481	6,793	6,793	688	10%	688	10%
30 <b>Total Expenses</b>	<b>436,931</b>	<b>406,793</b>	<b>410,800</b>	<b>30,138</b>	<b>7%</b>	<b>26,131</b>	<b>6%</b>
<b>Increase/(Decrease) in Unrestricted Net Asset</b>	<b><u>(18,550)</u></b>	<b><u>(7,047)</u></b>	<b><u>(4,779)</u></b>	<b><u>(11,503)</u></b>	<b><u>163%</u></b>	<b><u>(13,771)</u></b>	<b><u>288%</u></b>

Check (Next year expenses minus current year expenses minus total variance)... should = 0

0