

Village: Owen Brown
Fiscal Year: FY26
Date Prepared: 25-Mar-25

DRAFT OPERATING BUDGET

	Budget FY26	Budget FY25	Estimate FY25	Budget Variance FY25 to FY26 \$ %		Current Year Est vs. Next Year Budget \$ %	
REVENUES							
1 CA Annual Charge Share Grant	347,528	337,456	337,456	10,072	3%	10,072	3%
A. CA Base Annual Charge Share Grant	345,813	335,741	335,741				
B. CA Medical Reimbursement	650	650	650				
C. Other CA Reimbursement	1,065	1,065	1,065				
D. Payment to CA for excess cash reserves							
2 Lease & Rental	78,180	74,550	77,250	3,630	5%	930	1%
A. Room Rentals	68,430	65,000	67,000				
B. Leases	8,550	8,550	8,550				
C. Retained Deposits	1,200	1,000	1,700				
3 Tuition & Enrollment	0	0	0	0	#DIV/0!	0	#DIV/0!
A. Classes							
B. Camps							
C. Other							
4 Interest	2,800	3,500	3,271	(700)	-20%	(471)	-14%
5 Special Events	2,500	2,500	2,700	0	0%	(200)	-7%
6 Fees	450	200	430	250	125%	20	5%
A. Copier	450	200	430				
B. Late Fees							
C. Postage							
D. Notary							
E. Other							
7 Miscellaneous	550	175	788	375	214%	(238)	-30%
A. Sales	50	175	50				
B. Newsletter Ads	500	0	0				
C. Catering/Food Service							
D. Other	0	0	738				
8 Gain/loss on Disposal of Asset				0	#DIV/0!	0	#DIV/0!
Total Income	432,008	418,381	421,895	13,627	3%	10,113	2%

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

0

0

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		Budget FY26	Budget FY25	Estimate FY25	Budget Variance FY25 to FY26 \$ %		Current Year Est vs. Next Year Budget \$ %	
<u>EXPENSES</u>								
9	Staff Salaries	225,000	214,000	226,420	11,000	5%	(1,420)	-1%
10	Janitorial Wages	0	0	0	0	#DIV/0!	0	#DIV/0!
11	Contract Labor	4,500	4,500	4,000	0	0%	500	13%
12	Payroll Benefits	17,000	16,000	13,000	1,000	6%	4,000	31%
13	Payroll Taxes	18,500	17,500	17,500	1,000	6%	1,000	6%
14	Janitorial Expense	32,200	29,600	30,007	2,600	9%	2,193	7%
	A. Cleaning Service	24,000	23,500	23,448				
	B. Setup & Breakdown	3,900	4,000	3,900				
	C. Floors, Carpets and Windows	800	800	0				
	D. Supplies	3,500	1,300	2,659				
15	Fees	8,200	13,600	14,494	(5,400)	-40%	(6,294)	-43%
	A. Accounting	3,500	3,000	3,723				
	B. Legal	1,000	1,000	0				
	C. Performance	0	0	0				
	D. Audit	0	7,200	7,136				
	E. Web	700	600	678				
	F. Payroll	2650						
	G. Other	350	1,800	2,957				
16	Operating Expenses	7,200	8,400	9,258	(1,200)	-14%	(2,058)	-22%
	A. Office Supplies	1,200	500	1,658				
	B. Program Supplies	0	0	0				
	C. Cost of Sales (e.g. HOA documents, tent rental)	0	0	0				
	D. Postage	700	600	600				
	E. Staff Development	800	800	0				

F. Catering/Food Service	0	0	0				
G. Other	4,500	6,500	7,000				
17 Business Expenses	1,200	1,150	1,060	50	4%	140	13%
A. Mileage	600	500	560				
B. Food (Business Meals)	600	575	500				
C. Other	0	75	0				
18 Insurance	6,900	7,000	6,682	(100)	-1%	218	3%
19 Advertising	0	100	70	(100)	-100%	(70)	-100%
20 Newsletter	30,000	35,000	29,000	(5,000)	-14%	1,000	3%
21 Other Printing	200	250	250	(50)	-20%	(50)	-20%
22 Donations/Contributions	0	6,000	6,000	(6,000)	-100%	(6,000)	-100%
23 Special Events	33,908	40,000	35,000	(6,092)	-15%	(1,092)	-3%
24 Taxes	900	200	877	700	350%	23	3%
25 Utilities	26,900	22,950	26,111	3,950	17%	789	3%
A. Gas & Electric	22,000	18,000	21,234				
B. Water & Sewer	800	750	777				
C. Telephone	4,100	4,200	4,100				
26 Repairs & Maintenance	9,600	11,200	8,800	(1,600)	-14%	800	9%
A. Building	5,000	7,000	5,200				
B. Equipment	1,000	1,000	400				
C. Rental	3,600	3,200	3,200				
D. Vandalism		0	0				
E. Other		0	0				
27 Furniture, Fixtures and Equipment	2,000	2,000	1,800	0	0%	200	11%
28 Total Expenses Before Depreciation	424,208	429,450	430,329	(5,242)	-1%	(6,121)	-1%
29 Depreciation	7,800			7,800	#DIV/0!	7,800	#DIV/0!
30 Total Expenses	432,008	429,450	430,329	2,558	1%	1,679	0%
Increase/(Decrease) in Unrestricted Net Assets	0	(11,069)	(8,434)	11,069	-100%	8,434	-100%

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

0

0