

Willowsford Conservancy Draft 2026 Operating Budget -- Shared 10.14.25

Farm				Land			Operations			Total				% Change 2026 Budget vs. 2025 Budget	Notes
Budget 25	Forecast 25	Budget 26		Budget 25	Forecast 25	Budget 26	Budget 25	Forecast 25	Budget 26	Budget 25	Forecast 25	Budget 26			
Number of Resident Homes															
Assessment per Home															
Revenue															
Total 4010 Grants/Contributions/Easement Revenue				22,150	37,500	11,000	-	-	5,000	22,150	37,500	16,000	-27.77%		Use of previously recognized ADF funding & NOVEC funding for 2026 expenditures
4020 Conservancy Assessments & Fees						629,037	1,426,536	1,426,127	600,898				5.74%		Proposed 5.66% increase (2328 units x \$8.68 increase per quarter)
4021 Annual Assessments		278,493								312,000	323,364	318,000	1.92%		Transfer Fees split across all three divisions. \$1.59M average sales price at 80 sales.
4023 Transfer Fee Income- Resales		106,000				106,000			106,000	1,738,536	1,749,491	1,826,428	5.06%		
Total 4020 Conservancy Assessments & Fees	-	-	384,493	-	-	735,037	-	-	706,898	-	-	-			
Total 4031 Farm Grown Product Revenue	185,000	151,379	215,550	-	-	-	-	-	-	185,000	151,379	215,550	16.51%		Increases to egg sales (with new flock in production) which increases all sales & increase in wholesale revenue from partnership with DSFP
Total 4032 Purchased Goods Sales	85,625	74,088	78,670	-	-	-	-	-	-	85,625	74,088	78,670	-8.12%		Decrease in reliance on partner produce since more vegetables produced in house with improved soil health
Total 4034 Other Farm Revenue	(11,000)	(8,268)	17,370	-	-	-	-	-	-	(11,000)	(8,268)	17,370			Credit card fees, delivery fees, contracted services for bush hogging
Total 4030 Farm Revenue	259,625	217,199	311,590	-	-	-	-	-	-	259,625	217,199	311,590	20.02%		Farm will have a steady supply of eggs in 2026 which increases sales of other products. Expanded marketing campaign using online ads planned for 2026. Increase in wholesale sales to DSFP (\$25k).
Total 4500 Program & Events Revenue	2,000	736	2,400	9,730	7,430	7,200	4,000	2,252	4,935	15,730	10,418	14,535	-7.60%		Increase in revenue from classes and schools closed programs against forecast
Total 4600 Land Revenue	-	-	-	24,000	11,107	19,000	-	-	-	24,000	11,107	19,000	-20.83%		Firewood and natives plant sales down in 2025, so right sizing expected revenue. Amenity rentals on target for 2026, so remain relatively flat in 2026.
Total 4700 Lease Revenue	1,800	1,900	1,900	-	-	-	18,000	18,125	18,000	19,800	20,025	19,900	0.51%		Rent from tenant houses and two farm properties
4900 Fundraiser Income		180		-	-	-	1,000	582	1,000	1,000	762	1,000	0.00%		
Total 4800 Misc. Income	3,375	270	3,500	-	-	-	2,000	1,148	1,400	5,375	1,418	4,900	-8.84%		Merchadise sales, fundraisers, etc
Total Revenue	266,800	220,105	703,883	55,880	56,037	772,237	1,762,536	1,771,016	736,233	2,085,216	2,047,157	2,212,353	6.10%		
Cost of Goods Sold															
Total 5100 COGS- Farm	70,200	62,635	65,345	-	-	-	-	-	-	70,200	62,635	65,345	-6.92%		Decrease expected in partner produce needed
Total 5200 Farm Production & General Exp.	31,400	20,125	32,402	-	-	-	-	-	-	31,400	20,125	32,402	3.19%		Inflationary increase
Total 5310 COGS - Layer Costs	32,200	29,188	33,166	-	-	-	-	-	-	32,200	29,188	33,166	3.00%		Small increase in costs for laying flock, feed and supplies
Total 5400 COGS - Land Stewardship	-	-	-	2,300	1,370	-	-	-	-	2,300	1,370	-	-100.00%		Firewood racks already in stock
Total 5420 COG Native Plants	-	-	-	2,875	2,046	3,400	-	-	-	2,875	2,046	3,400	18.26%		Supplies for Native Plant Nursery
Total 5900 Seasonal Wages	15,890	4,610	16,367	-	2,405	-	-	-	-	15,890	7,015	16,367	3.00%		Assumes seasonal support for Farm Stand sales and production
Total 5000 Cost of Goods Sold	149,690	116,557	147,280	5,175	5,820	3,400	3,200	1,950	1,300	158,065	124,327	151,980	-3.85%		
Gross Profit	117,110	103,548	556,603	50,705	50,217	768,837	1,759,336	1,769,066	734,933	1,927,151	1,922,830	2,060,373	6.91%		
Expenditures															
Total 6100 Maintenance	62,100	41,753	52,747	122,900	113,880	128,140	24,301	30,450	26,041	209,301	186,084	206,928	-1.13%		Buildings maintenance, vehicle & equipment maintenance, trail mowing, trail maintenance
Total 6200 Land Stewardship	-	-	-	93,950	70,160	127,376	-	-	-	93,950	70,160	127,376	35.58%		Tree work orders, wildlife mgmt, pond mgmt, new projects: \$25k for Tree of Heaven treatment & removal, \$5k for native grass meadow seeding, \$10k for forestry mulching project in Grove
Total 6300 Programs, Classes, Events	900	-	500	9,002	10,104	9,002	10,420	4,750	9,250	20,322	14,854	18,752	-7.73%		Instructors, program vendors, catering, supplies (offset by some revenue)
Total 7000 Payroll and Benefits	443,150	447,271	466,966	453,312	414,716	479,949	461,573	449,351	461,295	1,358,035	1,311,338	1,408,210	3.69%		2% COLA, small merit pool, and expeced 8% increase in health benefits; difference against forecast is due to Land Stewardship Mgr position yet to be filled
Total 7100 Employee Housing	-	-	-	-	-	-	12,100	21,762	9,500	12,100	21,762	9,500	-21.49%		Less maintenance expected in 2026 (offset by rental income)
Total 7200 General & Administrative	16,800	13,667	18,097	12,290	14,097	14,230	29,850	31,756	31,600	58,940	59,520	63,927	8.46%		Uniforms, PPE, wireless, supplies - small increase
Total 7300 Professional Fees	-	-	240	-	3,848	4,040	43,000	48,942	48,622	43,000	52,789	52,902	23.03%		Legal fees, reduced accounting fees, audit and tax filing, and other contracted services
Total 7400 Recruiting and Employee Expenses	750	56	773	4,350	908	2,900	8,200	7,615	7,750	13,300	8,579	11,423	-14.11%		Hiring costs, small amount for local travel and meals, and employee recognition
Total 7500 Other Expenses	1,000	203	1,280	2,750	563	3,200	2,350	206	1,000	6,100	972	5,480	-10.16%		Permits, licenses, subscriptions, professional development
Total 7600 Marketing & Advertising	-	3,096	16,000	-	25	-	18,095	5,969	4,875	18,095	9,090	20,875	15.36%		Farm's budget increased due to tested success of targeted Google ads.
Total 8000 Taxes	-	-	-	-	-	-	55,850	57,060	57,000	55,850	57,060	57,000	2.06%		Real estate taxes (\$49k) and personal property taxes
Total 8100 Insurance	-	-	-	-	-	-	37,000	36,949	40,000	37,000	36,949	40,000	8.11%		Various policies for liability, etc
Total Expenditures	524,700	506,046	556,603	698,554	628,299	768,837	702,739	694,812	696,933	1,925,993	1,829,157	2,022,373	5.00%		
Net Operating Revenue	(407,590)	(402,498)	0	(647,849)	(578,082)	(0)	1,056,597	1,074,254	38,000	1,158	93,673	38,000			
Other Revenue															
8500 Investment & Interest Income										-	-	-			
8510 Gain/Loss on Sale/Disposal of Asset										-	-	-			
8520 Money Market Revenue								12,829	82,000	-	12,829	82,000			Interest from Money Market and Reserve Accounts + Liquid Cash
8530 Dividend Income								22,871		-	22,871	-			
8540 Endowment Unrealized								(124,714)		-	(124,714)	-			
8541 Endowment Recognized								252,554							
Total 8500 Investment & Interest Income										-	-	-			
Total Other Revenue							-	163,539	82,000	-	(89,015)	82,000			
Other Expenditures															
8300 Reserve Fund Contributions										-	-	-			
8310 Repair & Replacement Reserve Contribution									50,000			50,000			\$50k contribution to Reserves + Investment Income
8311 Repair & Replacement Reserve Interest									19,800						Investment Income

8320 Capital Improvement Reserve Contribution									-				-	
8321 Capital Improvement Reserve Interest								18,400						Investment Income
8330 Endowment Contribution								-					-	
8331 Endowment Interest								31,800						Investment Income
Total 8300 Reserve Fund Contribution	-	-	-	-	-	-	-	120,000				120,000		
Total Other Expenditures	-	-	-	-	-	-	-	120,000				120,000		
Net Other Revenue	-	-	-	-	-	-	-	163,539	(38,000)			-	(89,015)	(38,000)
Net Revenue	(407,590)	(402,498)	0	(647,849)	(578,082)	(0)	1,056,597	1,237,793	(0)	1,158	4,658	(0)		