Willowsford Conservancy Draft 2027 Budget

Forecast includes actuals thru August

October 27, 2026 (Draft Subject to Change)

	Farm			Land			Operations			Total			% Change 2026 Budget vs. 2027 Budget	Notes
	Budget 26	Forecast 26	Budget 27	Budget 26	Forecast 26	Budget 27	Budget 26	Forecast 26	Budget 27	Budget 26	Forecast 26	Budget 27		
Number of Resident Homes										2326		2329		
Assessment per Home										$647.95		$671.88	**3.69%**	
Revenue														
Total 4010 Grants/Contributions/Easement Revenue		**5,000**	**5,000**	**11,000**	**-**	**53,538**	**5,000**	**6,896**	**-**	**16,000**	**11,896**	**58,538**	**265.86%**	
4020 Conservancy Assessments & Fees														
4021 Annual Assessments	278,493	225,399	294,007	629,037	626,125	735,562	600,898	656,279	535,240	1,508,428	1,507,803	1,564,809	3.74%	Draft Assessment Fee of $671.88 per HH ($23.93 increase over 2026; 3.69% increase) Assumes 2329 unit. Farm receives assessment $ to make Operating Revenue $0 to show true assessment cost to residents. Remaining $ distributed based on employee headcount.
4023 Community Enhancement Fees	106,000	98,908	108,667	106,000	98,908	108,667	106,000	98,908	108,667	318,000	296,725	326,000	2.52%	Assumes 2% increase over 2026 YTD avg. resale price ($1.826M to $1.862M) 70 resales. Each department receives 33.33%
Total 4020 Conservancy Assessments & Fees	**384,493**	**324,307**	**402,674**	**735,037**	**725,033**	**844,229**	**706,898**	**755,188**	**643,907**	**1,826,428**	**1,804,528**	**1,890,809**	**3.52%**	Lower than total % above to increase in number of HH to 2329
Total 4031 Farm Grown Product Revenue	**215,550**	**117,440**	**145,000**							**215,550**	**117,440**	**145,000**	**-32.73%**	Transitional year and external impacts resulted in reduced revenue for 2026. 2027 expected to be a 50% increase over forecast as a result of re-envisioning with new manager
Total 4032 Purchased Goods Sales	**78,670**	**54,471**	**69,250**							**78,670**	**54,471**	**69,250**	**-11.97%**	**Reduction in dependence on purchased produce in 2027**
Total 4034 Other Farm Revenue	**17,370**	**7,243**	**7,000**							**17,370**	**7,243**	**7,000**	**-59.70%**	
Total 4030 Farm Revenue	**311,590**	**179,153**	**221,250**							**311,590**	**179,153**	**221,250**	**-28.99%**	Transitional year and external impacts resulted in reduced revenue for 2026. 2027 expected to be a 50% increase over forecast as a result of re-envisioning with new manager
Total 4500 Program & Events Revenue	**2,400**	**2,500**	**2,500**	**7,200**	**6,225**	**3,500**	**4,935**	**3,045**	**3,850**	**14,535**	**11,770**	**9,850**	**-32.23%**	
Total 4600 Land Revenue				**19,000**	**12,381**	**17,100**				**19,000**	**12,381**	**17,100**	**-10.00%**	
Total 4700 Lease Revenue	**1,900**	**1,300**	**5,033**		**-**		**18,000**	**22,000**	**18,000**	**19,900**	**23,300**	**23,033**	**15.74%**	
4760 Other - Equipment Sales	3,000	500	1,500		**-**		-	-	-	3,000	500	1,500	-50.00%	
4800 Merchandise Sales	500	60	100		**-**		400	1	400	900	61	500	-44.44%	
Total 4900 Fundraising Income		**18,300**	**20,500**		**-**	**1,000**	**1,000**	**-**	**3,500**	**1,000**	**18,300**	**25,000**	**2400.00%**	
Total 4000 Revenue	**703,883**	**520,787**	**658,557**	**772,237**	**747,306**	**919,367**	**736,233**	**793,796**	**669,657**	**2,212,353**	**2,061,889**	**2,247,580**	**1.59%**	
Total Revenue	**703,883**	**520,787**	**658,557**	**772,237**	**747,306**	**919,367**	**736,233**	**793,796**	**669,657**	**2,212,353**	**2,061,889**	**2,247,580**	**1.59%**	
Cost of Goods Sold					-						-			
5000 Cost of Goods Sold					-						-			
Total 5100 COGS- Farm	**65,345**	**88,723**	**74,500**							**65,345**	**88,723**	**74,500**	**14.01%**	
Total 5200 Farm Production & General Exp.	**32,402**	**18,094**	**27,745**							**32,402**	**18,094**	**27,745**	**-14.37%**	
Total 5310 COGS - Layer Costs	**33,166**	**22,460**	**23,500**							**33,166**	**22,460**	**23,500**	**-29.14%**	
Total 5400 COGS - Land Stewardship														
Total 5420 COG Native Plants				**3,400**	**4,724**	**3,400**				**3,400**	**4,724**	**3,400**	**0.00%**	
5500 Merchandise Purchases					-		**500**	**-**	**1,000**	**500**	**-**	**1,000**	**100.00%**	**Little or no merchandise purchasing expected due to existing inventory and limited sales.**
Total 5900 Seasonal Wages	**16,367**	**24,360**	**31,275**		**21,074**	**21,060**				**16,367**	**45,434**	**52,335**	**219.76%**	
Total 5000 Cost of Goods Sold	**147,280**	**153,638**	**157,020**	**3,400**	**25,797**	**24,460**	**1,300**	**-**	**1,000**	**151,980**	**179,435**	**182,480**	**20.07%**	
Total Cost of Goods Sold	**147,280**	**153,638**	**157,020**	**3,400**	**25,797**	**24,460**	**1,300**	**-**	**1,000**	**151,980**	**179,435**	**182,480**	**20.07%**	
Gross Profit	**556,603**	**367,149**	**501,537**	**768,837**	**721,508**	**894,907**	**734,933**	**793,796**	**668,657**	**2,060,373**	**1,882,454**	**2,065,100**	**0.23%**	
Expenditures					-						-			
Total 6100 Maintenance	**52,747**	**39,600**	**40,200**	**129,940**	**124,993**	**110,140**	**26,041**	**45,396**	**34,201**	**208,728**	**209,988**	**184,541**	**-11.59%**	
Total 6200 Land Stewardship				**127,376**	**165,626**	**138,776**				**127,376**	**165,626**	**138,776**	**8.95%**	
Total 6300 Programs, Classes, Events	**500**	**565**	**-**	**9,002**	**9,232**	**8,002**	**9,250**	**8,884**	**15,870**	**18,752**	**18,680**	**23,872**	**27.30%**	
Total 6500 Fundraising Expenses	**-**	**2,859**	**1,285**		**-**			**-**		**-**	**2,859**	**1,285**		
7000 Payroll and Benefits					-						-			
Total 7000 Payroll and Benefits	**466,966**	**384,935**	**421,262**	**479,949**	**357,706**	**507,128**	**461,295**	**477,712**	**516,814**	**1,408,210**	**1,220,354**	**1,445,204**	**2.63%**	
Total 7100 Employee Housing							**9,500**	**32,988**	**21,500**	**9,500**	**32,988**	**21,500**	**126.32%**	
Total 7200 General & Administrative	**18,097**	**20,713**	**17,550**	**14,230**	**12,022**	**15,400**	**31,600**	**34,186**	**28,750**	**63,927**	**66,921**	**61,700**	**-3.48%**	
Total 7300 Professional Fees	**240**	**360**	**2,240**	**4,040**	**1,063**	**4,000**	**48,622**	**31,261**	**41,933**	**52,902**	**32,684**	**48,173**	**-8.94%**	
Total 7400 Recruiting and Employee Expenses	**773**	**968**	**750**	**2,900**	**1,609**	**3,300**	**7,750**	**22,078**	**11,250**	**11,423**	**24,656**	**15,300**	**33.94%**	
Total 7500 Other Expenses	**1,280**	**100**	**2,250**	**3,200**	**827**	**3,000**	**1,000**	**3,035**	**2,000**	**5,480**	**3,962**	**7,250**	**32.30%**	

Total 7600 Marketing & Advertising	**16,000**	**16,715**	**16,000**		**-**		**4,875**	**4,606**	**7,000**	**20,875**	**21,321**	**23,000**	**10.18%**	
Total 8000 Taxes					**-**		**57,000**	**52,848**	**56,000**	**57,000**	**52,848**	**56,000**	**-1.75%**	
8101 Insurance					-		40,000	38,675	38,500	40,000	38,675	38,500	**-3.75%**	Insurance costs expected to remain relatively flat.
Total 8100 Insurance					**-**		**40,000**	**38,675**	**38,500**	**40,000**	**38,675**	**38,500**	**-3.75%**	
Task												-		
Total Expenditures	**556,603**	**466,815**	**501,537**	**770,637**	**673,077**	**789,746**	**696,933**	**751,670**	**773,818**	**2,024,173**	**1,891,562**	**2,065,101**	**2.02%**	
Net Operating Revenue	**-**	**(99,665)**	**(0)**	**(1,800)**	**48,432**	**105,161**	**38,000**	**42,126**	**(105,161)**	**36,200**	**(9,108)**	**(0)**	**-100.00%**	
Other Revenue														
Total 8500 Investment & Interest Income							**138,731**	**150,296**	**247,277**	**138,731**	**150,296**	**247,277**	**78.24%**	
Total Other Revenue							**138,731**	**150,296**	**247,277**	**138,731**	**150,296**	**247,277**	**78.24%**	
8215 Depreciation Expense		-	-					-			-	-		
Total 8200 Depreciation	**-**	**-**	**-**					**-**		**-**	**-**	**-**		
Total 8300 Reserve Fund Contribution	**-**	**20,130**	**-**		**35,251**		**176,731**	**30,156**	**246,612**	**176,731**	**85,537**	**246,612**	**39.54%**	
Total 8410 Capital Expenditures	**-**	**65,476**	**60,000**	**34,600**	**34,600**	**-**		**16,358**		**34,600**	**116,434**	**60,000**	**73.41%**	
Prior Year Adjustment					0						0			
Total Other Expenditures	**-**	**85,606**	**60,000**	**34,600**	**69,851**	**-**	**176,731**	**46,514**	**246,612**	**211,331**	**201,970**	**306,612**	**0**	
Net Other Revenue	**-**	**(85,606)**	**(60,000)**	**(34,600)**	**(69,851)**	**-**	**(38,000)**	**103,782**	**665**	**(72,600)**	**(51,674)**	**(59,335)**	**(0)**	
Net Revenue	**-**	**(185,271)**	**(60,000)**	**(36,400)**	**(21,419)**	**105,161**	**(38,000)**	**145,908**	**(104,496)**	**(74,400)**	**(60,782)**	**(59,335)**	**(0)**	