

**Sunshine Community Gardens
2024 Proposed Budget - Operating Fund**

	2023 Adopted Budget	2023 Actual Estimated (Note 1)	2023 Diff. From 2023 Budget	2024 Proposed Change	2023 Proposed Budget	Comments
Net Spring Plant Sale	\$ 25,000	\$ 14,240	\$ (10,760)	\$ -	\$25,000.00	Full plant sale with increased prices this year.
Membership Dues (Net)	\$ 16,250	\$ 16,286	\$ 36	\$ -	\$16,250.00	Plot fees are stable from year to year.
Unworked Service Hours	\$ 5,250	\$ 4,911	\$ (339)	\$ (250)	\$5,000.00	Participation is more than expected.
Tool Fee	\$ 750	\$ 1,120	\$ 370		\$750.00	Assumes stable turnover.
Donations Received	\$ -	\$ 1,470	\$ 1,470		\$0.00	Policy is not to rely on donations
Interest Income*	\$ 30	\$ 27	\$ (3)		\$30.00	Interest rates should increase slightly
	\$ 47,280	\$ 38,054	\$ (9,226)	\$ (250)	\$47,030.00	

Garden Water	\$ 17,330	\$ 13,837	\$ (3,493)	\$ (2,000)	\$15,330.00	Wetter year predicted in 2024
Donations to others	\$ 4,500	\$ 3,393	\$ (1,107)	\$ -	\$4,500.00	ABCTX, Micah 6, TSBVI garden and plants for schools
Clean-Up Refunds	\$ 300	\$ 140	\$ (160)	\$ (100)	\$200.00	Clean-up refunds being phased out
Repair of Infrastructure	\$ 1,150	\$ 2,227	\$ 700	\$ (1,150)	\$0.00	Moving account to Infrastructure Fund
Solid Waste	\$ 3,400	\$ 3,414	\$ 14	\$ (840)	\$2,560.00	Est. \$80/mo + 4 roll-offs. Lower cost this year because of contract changes.
Insurance	\$ 2,200	\$ 1,782	\$ (418)	\$ (200)	\$2,000.00	Not insuring tractor, other costs rising
Tools, Small Equip	\$ 2,000	\$ 1,093	\$ (907)	\$ -	\$2,000.00	Tool cost will increase without former tool coordinator. Current budget OK.
Education and Conferenc	\$ 500	\$ 100	\$ (400)	\$ 1,100	\$1,600.00	Provides for \$100 per month + ACGA dues
Garden Supplies (gas, ha	\$ 1,800	\$ 1,910	\$ 110	\$ 600	\$2,400.00	Increase for fuel inflation and signs
Pest Management	\$ 1,500	\$ 2,226	\$ 726	\$ 500	\$2,000.00	Est. \$167/mo.
Office supplies, postage	\$ 1,600	\$ 746	\$ (854)	\$ (620)	\$980.00	Past budget over-estimated expenses.
Refreshments	\$ 1,300	\$ 2,123	\$ 823	\$ 2,000	\$3,300.00	Increase of Workday exp. + volunteer appreciation
Trailer Utilities	\$ 2,500	\$ 2,003	\$ (497)	\$ -	\$2,500.00	Electricity, sewer, drainage is stable.
Bank Fees, Other Fees &	\$ 1,500	\$ 1,000	\$ (500)	\$ (250)	\$1,250.00	PayPal is becoming more common, but hope to reduce.
Outreach & Promotions	\$ -	\$ -	\$ -	\$ -	\$0.00	No current plans.
Non-Capitalized Special Projects	\$ 3,000	\$ 3,379	\$ 379	\$ -	\$3,000.00	Tree trimming, etc. Most special projects will be from Infrastructure Fund.
Net Compost for Gardene	\$ 570	\$ (3)	\$ (573)	\$ (500)	\$70.00	Compost priced to cover costs.
Sales Tax	\$ 500			\$ -	\$500.00	Will owe sales tax for compost sales to gardeners
Computer and Software	\$ 2,100	\$ 2,188	\$ 88	\$ 740	\$2,840.00	Wifi, web site, Evernote (?) , more advanced level of QuickBooks
Total Expenses	\$ 47,750	\$41,558	(\$6,069)	(\$720)	\$47,030	
Net Profit or (Loss)	\$ (470)	(\$3,504)	(\$3,157)	\$470	\$0	See cash flow analysis for how this affects reserves.

Note 1: 2023 Actual Estimated is based on Jan. - Nov. actual plus projected December expenses.

+

nd