



2019 Budget Recap

The 2019 Budget was prepared on actual revenues and expenses from October 1, 2017 through September 30, 2018. In the prior years, the budget was based on annualized numbers which were not a true picture of what was actually received or spent during the last months of the year. By using actual figures we are getting a more accurate picture of revenues and expenses for the time period.

Program Service Income – 2018 is budgeted to be \$7,203,847

- Program service revenue increased by approximately 16% over 2017/2018 actual revenue. The increase is due to adding the 1st Avenue location with 40 new clients; along with eight new clients in the south program; 1 new client in the North program; and 1 new client in the Seniors program. For budgeting purposes, individualized rate setting continues to be in flux, with on-going negotiations occurring at the state level to finalize how per diems will be calculated/paid to vendors statewide. WACOSA addressed this uncertainty by completing the MOHR spreadsheet with all participants being entered with their individual rates. It was noted that the average rates for the South program stayed consistent to prior years at \$65.78; the Seniors program went from \$66.40 to \$65.96; the Sauk Centre program went from \$69.09 to \$69.77; and the North program went from \$86.28 to \$85.39.
- Another area of program revenue increase was in the County Per Diems for Stearns County. WACOSA was able to negotiate an increase in the number of days. Prior years there was a cap at 240 we renegotiated for 246 with Stearns County.
- The State EE Grant also increased from \$110,020 to \$115,000 in 2018. The reason for the increase in the grant is due to the rates increasing. WACOSA also over spends their grant dollars and receives additional dollars from the Organizations that do not spend their grant dollars.

Vocational Income – 2019 is budgeted to be \$1,790,556

As a whole, vocational income is budgeted to increase by approximately 1% in 2019 over 2017/2018 actual revenue. This increase is due to Community Crew income showing a 1% increase; Production income expected to decrease by 5%; Shredding income anticipated stay flat (due to Marco entering the shred world); and ThriftWorks! revenue is anticipated to increase by 9%. EE Vocational Income is expected to decrease by 2% due to crews losing some larger contracts.

Contributions – 2019 is budgeted to be \$616,300

Contributions are budgeted in 2019 to increase by approximately 51% over 2018 Budget. It is anticipated there will be more grants at higher values, two 5310 grants will be awarded and general donations being consistent with prior years.

Staff Wages and Related Costs – 2019 is budgeted to be \$6,655,620

Overall, Staff Wages and Related Costs are budgeted to increase by approximately 20% over 2017/2018 actual expenses. The following are some contributing factors:

Pay Increase

WACOSA has budgeted for an additional pay increase of 2% starting in October of 2019 which would be approximately \$12,596 for the three months. In addition, following a wage survey to research our wage ranges, we noted that some positions were not being properly compensated given experience levels, credentials, essential job functions etc. It is estimated to cost approximately \$3,000 to correct wages for these positions. The addition of the 1st Avenue location also added an additional \$583,676 including additional positions for additional clients. Once all adjustments were made, it was determined that only approximately 98.5% of the wages were being utilized due to open positions, staff taking unpaid leave, ect.

Workers Comp Insurance

Worker's Comp premiums we are anticipating a 10% increase due to large claims the last three years. Workers Comp had not answered our request for anticipated rates at the time of budgeting.

Health Insurance

Health Insurance premiums from our provider increased by approximately 5% over 2018. In 2019, WACOSA eliminated all but one plan to get a better rate. WACOSA will offer a high deductible \$4,000 at the cost to the employees of the 2018 high deductible \$6,300. We also increased the amount due to the addition of the 1st Avenue location and new positions.

401(K) Match

In 2019, WACOSA has budgeted up to a 2.0% match for the 401(k) plan with only 40% participation. While not as much as WACOSA hopefully plans to contribute in future years, this match represents our good faith effort to bring the plan back step-by-step. Growing the match will be expensive and it had not been offered for several years.

Consumer Wages & Related Costs – 2019 is budgeted to be \$1,080,398

Consumer wages and related costs are budgeted to increase in 2019 over 2017/2018 actual expenses. The reason for this relates to increases in the minimum wage and more clients being able to work.

Program and Office Supplies – 2019 is budgeted to be \$124,700

Program and office supplies were increased by 24% over the actual 2017/2018 actual expenses. Supplies increased due to the addition of the 1st Avenue location. Supplies will be closely monitored and any unnecessary expenses would be cut.

Building & Equipment Costs – 2019 is budgeted to be \$522,358

Building & Equipment Costs increased by approximately 24% over 2017/2018 actual expenses. The reason for the increase is due to the addition of a new location; our aging equipment; equipment repairs; aging building; and snow care.

Advertising & Public Relations – 2019 is budgeted to be \$119,290

Overall, the advertising and public relations' budget for 2019 increased 95% over the 2017/2018 actual expenses. The reason for the increase is due to more competition in the shredding arena, trying a new event and format, and branding of WACOSA as a whole.

Transportation Costs – 2019 is budgeted to be \$530,008

Transportation costs budgeted for 2019 increased by 20% over 2017/2018 actual expenses. Vehicle fuel represents the greatest reason for the increase in this number. The increase in fuel amount is due to the addition of the 1st Avenue Location. Additionally, WACOSA has decided to lease 3 additional new vehicles in 2019. The decrease for vehicle maintenance is being budgeted at \$108,100 for 2019 as there should be less maintenance with the newer vehicles.

Miscellaneous Other Expenses – 2019 is budgeted to be \$626,130

The majority of the increase in this category consists of Depreciation Expense. The reason for the increase in depreciation expense was the new leased vehicles, new equipment and new location

		WACOSA						
A	B	C	D	F	G	H		
		2018 Budget Amount	Amount Over (Under) Budget	2019 Proposed Budget	Change* 2017/2018 Actual to 2019 Budget			
1								
2								
3								
4								
		Actual October 2017 - September 2018						
42	Cost of Good Sold	\$ (799)	\$ 1,700		\$ 2,499			
45	Staff Wages and Related Costs	\$ 5,544,344	\$ 5,714,461		\$ 1,111,276			
46	6000 - Staff Wages	\$4,359,433.91	\$4,408,220.00		\$ 5,102,406			
48	6010 - Staff Payroll Taxes	\$310,422.13	\$316,241.00		\$366,182			
49	6015 - Staff Unemployment Benefits	\$1,681.01	\$20,000.00		\$10,000			
50	6020 - Staff Work Comp Insurance	\$146,758.13	\$154,500.00		\$169,500			
51	Health and Life Insurance	\$583,159	\$685,552		\$ 856,191			
54	Dental Insurance	\$13,694	\$13,098		\$ 14,011			
57	6045 - Staff 401(k) Match & Fees	\$41,111.78	\$40,500.00		\$45,922			
58	6050 - Other Staff Benefits (See Attachment A)	\$26,019.02	\$35,917.00		\$34,132			
59	6070 - Staff Continued Education (See Attachment A)	\$22,168.25	\$20,923.00		\$25,275			
60	6075 - Mileage Reimbursement	\$20,044.94	\$18,010.00		\$30,000			
61	6080 - Travel, Meals and Lodging	\$1,830.12	\$1,500.00		\$2,000			
62	Consumer Wages & Related Costs	\$ 1,056,828	\$ 1,049,096		\$ 1,080,398			
63	6100 - Client Wages	\$943,641.37	\$930,950.00		\$960,000			
65	6110 - Client Payroll Taxes	\$72,188.57	\$66,644.00		\$68,896			
66	6120 - Client Work Comp Insurance	\$44,708.89	\$51,502.00		\$51,502			
67	Program & Office Supplies							
68	6200 - Program & Office Supplies	\$100,848	\$114,500		\$124,700			
82	Building & Equipment Costs	\$ 421,474	\$ 471,053		\$ 522,358			
83	6300 - Equipment Under \$1,000 - (See Attachment B)	\$33,755.80	\$57,324.00		\$69,250			
84	6310 - Equipment Maintenance	\$12,342.77	\$17,996.00		\$18,000			
85	6320 - Building Rent	\$37,482.96	\$37,472.00		\$38,608			
86	6330 - Telephone	\$26,183.18	\$30,000.00		\$33,000			
87	6340 - Utilities	\$141,856.21	\$130,000.00		\$160,000			
88	6350 - Building Supplies	\$34,084.20	\$40,000.00		\$40,000			
89	6360 - Building & Ground Maintenance	\$17,646.63	\$40,000.00		\$35,000			
90	6370 - Snow & Lawn Care	\$23,945.00	\$25,000.00		\$37,500			
91	6380 - General Insurance	\$50,533.42	\$50,000.00		\$50,000			
92	6390 - Mortgage Interest	\$43,643.40	\$43,261.00		\$41,000			
93	Advertising & Public Relations	\$ 61,264	\$ 82,073		\$ 119,290			
94	6400 - Public Relations - (See Attachment C)	\$31,203.94	\$33,231.00		\$42,700			
95	6410 - Fundraising Expenses - (See Attachment C)	\$10,599.74	\$17,140.00		\$31,640			
96	6420 - Personnel Advertising	\$1,236.83	\$4,002.00		\$4,000			
97	6430 - Advertising - (See Attachment C)	\$18,223.95	\$27,700.00		\$40,950			

		WACOSA						
A		B	C	D	F	G	H	
2019 Board Proposed Budget - Summarized Version								
		Actual October 2017 - September 2018	2018 Budget Amount	Amount Over (Under) Budget	2019 Proposed Budget	Change* 2017/2018 Actual to 2019 Budget		
98	Transportation Costs	\$ 443,530	\$ 434,080		\$ 530,008	\$ 86,478		
99	6500 - Contracted Transportation	\$167,566.57	\$190,000.00	(\$22,433.43)	\$200,000	\$ 32,433		
100	6510 - Vehicle Fuel	\$135,590.18	\$132,069.00	\$3,521.18	\$180,000	\$ 44,410		
101	6515 - Fuel Tax Credit Refund	(\$14,403.36)	(\$18,000.00)	\$3,596.64	(\$18,000)	(\$ 3,597)		
102	6520 - Vehicle Maintenance	\$110,049.02	\$85,000.00	\$25,049.02	\$108,100	(\$ 1,949)		
103	6530 - Vehicle Insurance	\$29,786.92	\$32,000.00	(\$2,213.08)	\$40,000	\$ 10,213		
104	6540 - Vehicle Licenses	\$3,356.39	\$2,500.00	\$856.39	\$5,346	\$ 1,990		
105	6550 - Vehicle Lease Expense	\$7,615.48	\$4,399.00	\$3,216.48	\$8,000	\$ 385		
106	6560 - Vehicle Lease Interest Expense	\$3,968.63	\$6,112.00	(\$2,143.37)	\$6,562	\$ 2,593		
107	Miscellaneous Other Expenses	\$ 501,258	\$ 553,602		\$ 626,130	\$ 124,873		
108	6800 - Professional Fees - (See Attachment D)	\$118,243.14	\$136,052.00	(\$17,808.86)	\$157,599	\$ 39,356		
109	6810 - Postage & Shipping	\$9,927.16	\$13,000.00	(\$3,072.84)	\$13,000	\$ 3,073		
110	6820 - Dues & Licensing - (See Attachment D)	\$13,137.24	\$22,441.00	(\$9,303.76)	\$23,183	\$ 10,046		
111	6830 - Bad Debts	\$68.31	\$796.00	(\$727.69)	\$500	\$ 432		
112	6840 - Board Expenses	\$2,112.36	\$2,000.00	\$112.36	\$2,500	\$ 388		
113	6850 - Subscriptions	\$1,616.08	\$1,101.00	\$515.08	\$2,000	\$ 384		
114	6890 - Miscellaneous	\$9,972.24	\$8,592.00	\$1,380.24	\$10,000	\$ 28		
115	6900 - Depreciation - (See Attachment E)	\$342,923.31	\$366,362.00	(\$23,438.69)	\$414,090	\$ 71,167		
116	6910 - Amortization	\$3,257.88	\$3,258.00	(\$0.12)	\$3,258	\$ 0		
117	Total - Functional Expenses	\$ 8,128,746	\$ 8,420,565	(\$291,818.92)	\$ 9,660,204	\$ 1,531,458		
118								
119	Changed in Net Assets	\$259,869.26	\$0.00	\$259,869.26	\$0.00	(\$259,869.26)		
120								
121								
122	Cash Flow Budget **							
123	Net Income Budgeted		\$0.00		\$0.00			
124	Add Back Depreciation and Amortization - Non Cash		\$366,362		\$414,090			
125	Less Mortgage Principal Payments		(\$62,652.53)		(\$64,997.71)			
126	Less Lease Principal Payments		(\$33,214.00)		(\$37,260.84)			
127	Operating Cash Flow Before Capital Expenditures		\$270,495		\$311,832			
128	Capital Expenditures & In Process > \$1,000 - * Attachment E		(\$390,800.00)		(\$518,000.00)			
129	Budgeted Increase/(Decrease) In Cash		\$ (120,305)		\$ (206,168)			

Vocational Income

Projected income based on current income and estimated growth anticipated.

	2017/2018	Adjusted Revenues	Add'l Growth Estimated	2019 Budget	2018 Budget
DT&H Vocational Income					
Community Crews	618,656	618,656	1%	624,643	607,795
Production Income	441,883	441,883	-5%	419,789	472,878
Recycling - Plastic	3,787	3,787	-100%	-	5,585
Shredding Income	212,204	212,204	0%	212,204	212,789
Recycling - Shred	79,796	79,796	0%	79,796	74,521
ThriftWorks Store - Retail	333,142	333,142	9.0%	353,125	277,326
ThriftWorks Store - Recycling	3,901	3,901	0%	3,901	4,427
	<u>1,693,369</u>			<u>1,703,657</u>	<u>1,655,321</u>
EE Vocational Income					
Cleaning Crews	83,091	83,091	-2%	81,429	91,953
Production In-house	5,470	5,470	0%	5,470	5,210
	<u>88,561</u>			<u>86,899</u>	<u>97,163</u>
	<u>1,781,930</u>				
Total DT&H Vocational Income					

Crews are maxed out. Increase is projected for production crew in Sauk Centre community. EE consumer number remain consistent with less work.

With most consumers on cleaning contracts we do not anticipate much growth in production at this site.

Other Income

	2017/2018	2019 Budget	2018 Budget
Total Vocational Income	<u>1,781,930</u>	<u>1,790,556</u>	<u>1,752,484</u>
Contributions			
General Donations		42,000	42,000
Thriftworks! Round Up		1,500	
Docushred Round Up		1,500	
Special Event (see fundraising expense)	43,161	54,800	40,500
Designated Donations	177,958	210,000	170,000
Grants	48,126	156,200	156,200
5310 (80/20 split)		120,000	
MN State Arts Board		13,000	
CMCF Art Grant		5,000	
Initiative Foundation		2,500	
DHS Innovation		136,000	
Central MN Arts Board		10,000	
Benton Telecommunication		20,000	
		<u>616,300</u>	<u>438,700</u>
Investment Income	<u>63,084</u>	<u>43,500</u>	<u>26,000</u>
Other Miscellaneous Income			
	<u>11,654</u>	<u>6,000</u>	<u>3,000</u>
	\$	\$	\$
Total Budget Income		<u>9,560,204</u>	<u>7,724,911</u>

- Note: Unrealized Gains (Losses) are not budgeted

Attachment "A"

Oct 2017- Sept 2018

Other Benefits - 6050	2018- Budget	2018 Actual	2019- Budget
Hep B shots for Staff	-	258	-
United Way Annual Campaign	250	150	-
Anniversary Gifts 5yr - \$20, 10 yr. - \$40 15yr - \$60 20yr - \$80 25yr - \$100	7,380	869	4,900
One Year Anniversary Mug/gift			-
Staff Appreciation Events	6,500	6,633	6,700
In-house Training Meals (5 @ \$900)	4,500	4,928	5,000
Employee Activities, Gifts Meeting Food & Snacks	4,000	3,200	4,000
Appreciation From Supervisors (@ \$25 / employee)	2,600	2,497	4,000
EAP	4,687	4,688	4,032
Thanksgiving Turkeys	2,000	2,197	2,500
Wellness Initiatives	1,500		1,000
Referral Bonus	2,000	600	2,000
Total Other Benefits	\$ 35,917	\$ 26,020	\$ 34,132

Continued Education - 6070	2018- Budget	2018 Actual	2019- Budget
Administrative Training			
Executive Director - Continued Education (CARF) Includes Travel	1,000	1,128	1,200
Director of Human Resources & Assist. Education (PHR)	800	864	300
Director of Finance - Continued Education (CPA)	150	150	150
Accounting Staff - Advanced Technical Training	500	-	500
Quality Assurance Director (VP)- Continued Education	275	295	300
Sales & Marketing Manager - Various Trainings	75	-	75
Maintenance Training	-	-	700
Leadership Training	1,000	2,000	-
Program Training			
Crisis Prevention Intervention - CPI			
CPI Instructor training (Three staff certified every 4 years)	2,100	3,928	4,000
Booklets & Materials & New Videos	500		1,000
Medical			
First Aid / CPR	1,700	2,283	3,500
(6) Medication dispensation & diabetic training	800	400	800
Training Materials and Resources	2,500	79	1,500
Internal Training Speakers	2,900	3,278	4,000
External Training Workshops & Seminars	4,500	5,477	5,500
Vocational Training (Sales)			
Department of Labor - Mark Knuckles Training	1,625	1,625	1,050
Miscellaneous Chamber Activities / Lunch and Learns	500	661	700
Total Continued Education	\$ 20,925	\$ 22,168	\$ 25,275

Attachment "C"

Printing & Public Relations - 6400 (Ann)	2018- Budget	2018 Actual	2019- Budget
Administration			
(2) Newsletters	4,500	7,123	7,200
Annual Report - printing and design	500	665	700
Board Member Photos	100	216	100
Story Boards, Posters, frames	350		300
Branding brochure	-		2,000
Various Lunch and Learn, Marketing Lunches (Ann only)	700	613	-
Website hosting and editing	900		-
We're hiring business cards			150
Flyer template for all departments	-		150
Program			
Client and Stakeholder Picnic	2,500	2,704	3,000
Client Appreciation & Holiday Gifts	3,500	2,115	4,000
Volunteer Bus Sign			150
Volunteer Generic Business Cards & one time design			150
Vocational Sales & Public Relations			
Production			
Marketing Materials & Mailing	200	134	2,000
Customer Appreciation	300	15	300
ThriftWorks!			
Social Media Management	5,000	5,580	6,000
Constant Contact - Emailing	700	513	700
Store Promotional Products	-		-
ThriftWorks! business card coupon			150
New Ad Campaign	1,000		1,000
DocuShred			
Shred Uniform Marketing	300	276	300
Marketing Materials & Mailing	600	670	600
General Vocational Activity			
Gifts & Promotional Items	1,600	1,046	2,000
Social Media Management	5,000	5,580	6,000
Constant Contact - Emailing	500	513	500
Adobe Creative Suite - Per License			500
Trade Booth update			750
Various Local events - small exhibiting events	1,750	409	2,000
Miscellaneous Items, etc. (MOHR Lunches)	1,500	3,033	2,000
Total Printing and Public Relations	\$ 33,230	\$ 31,205	\$ 42,700

Attachment "C" - Continued

Fundraising Expenses - 6410	2018- Budget	2018 Actual	2019- Budget
Ask and Recognition Expenses			
Annual Giving Direct Mail	1,000	994	1,000
Business Sponsorship Program	500		500
Memorial Bricks/Project Mural	250		-
General Fundraising Mailings	1,000		1,000
Special Event - External and Internal Campaigns	5,000	6,918	18,000
External Promotions & Costs (ex. Rox Tickets etc.)	100		100
5310 Grant Public Notices & Attorney Review	180	156	180
Foundation Visits and Entertainment Expenses			250
Marketing and Social Outings to Support Contributions	800		800
Printing of Marketing Communications	1,000		2,500
Donations Envelopes	1,500		1,500
Endowment Flyers with Postage	500		500
Memberships & Trainings			
Association of Fundraising Professionals Membership	300	285	300
Minnesota Council of Nonprofits Training	150		150
Planned Giving Membership	125		125
Leave a Legacy Fees	35	35	35
Fundraising Training Courses	1,000		500
Volunteer Appreciation	1,700	842	1,700
Thank you Cards/postage/pictures	500		1,000
Misc Items	1,500	958	1,500
Total Fundraising Expenses	\$ 17,140	\$ 10,595	\$ 31,640

Advertising Expense - 6430 (Ann)	2018- Budget	2018 Actual	2019- Budget
Vocational Sales & Public Relations			
Community Contracts			650
Production			
CMMA Advertising	-	-	400
Misc. Advertising	250	103	1,000
ThriftWorks			
Print Ads	5,500	5,514	5,500
Radio Marketing	10,000	6,981	10,000
Digital Billboards	1,500		2,500
Cashwise Cart Program	-		1,600
Every Door Direct Mail	-		1,500
Other Misc. Advertising	3,000	1,681	2,500
DocuShred			
Print Ads	2,000	1,716	2,500
Cashwise Cart Program			1,600
One New Ad Campaign			2,500
Every Door Direct Mail	-	-	1,500
Other Misc. Advertising	3,000	1,678	2,500
General Vocational Activity			
Sauk Centre Herald Business	1,000		1,000
Other Misc. Advertising	700	264	2,000
Facebook Business & Development Ads			
Black Sign Rental			700
Social Media Campaign - HR	750	290	1,000
Total Advertising Expenses	\$ 27,700	\$ 18,227	\$ 40,950

Attachment "D"

Professional Fees - 6800	2018- Budget	2018 Actual	2019- Budget
Administrative			
Website Hosting & Domain Names	900	106	900
IT Consultants - Shift Technologies	7,500	9,675	12,000
Principle Insurance Platform	-	-	5,040
NetSuite Support	28,000	30,150	31,000
Donor Pro	3,400	3,107	2,520
Shred Support - EZShred & License	1,320	1,920	2,900
Accessibility Assistance - Databases	5,000	1,743	4,200
HR. Software - Sage Silver Care	13,000	-	18,000
I9 Processing	600	548	600
Accounting Support - Crossover Designs	2,450	1,720	1,750
Accounting Fees - LarsonAllen			
Annual Financial Audit	19,550	21,698	20,100
Annual 990PF Tax Return	1,700	1,784	1,750
EE Compliance Audit	2,975	2,900	3,050
5500 Employee Benefits Returns	1,000	725	725
401(k) Benefit Plan Audit	5,000	2,870	5,125
Other Accounting Services	1,800	1,850	1,000
CARF Accreditation (three year certification - 2019)	-	-	20,000
WRAP Document	300	-	-
DOL Consultant - Mark Knuckles	500	-	500
HR and Legal consultant	20,500	2,872	10,000
InfoMart	1,100	789	-
IIX (MVR, CDL's for new hires)	375	317	-
Physical/Background Checks/Drug Testing	11,480	10,375	-
Drivers Health Cards Renew in 2019			4,950
New Hire Health Card			4,950
New Hire Drug Screen			2,750
New Hire DHS Background Check			1,375
Fingerprinting			501
New NAID Drug Screen			400
New NAID Staff Background			200
Background Checks due in 2019			900
MVR's			413
DHS (background testing and fingerprinting)	1,603	1,127	-
Strategic Plan	4,000	88	-
Miscellaneous	2,000	21,837	-
Total Professional Fees	\$ 136,053	\$ 148,201	\$ 167,598

Dues & Licensing - 6820	2018- Budget	2018 Actual	2019- Budget
Administrative Dues			
(11) Sam's Club Membership	700	580	350
Attorney Generals Office - Annual Renewal	25	25	25
Donor Pro License	1,083	812	1,083
Minnesota Department Human Resources - Affirmative Action 2 yr.			150
PHR & SHRM - CP (3 yr renewal 2016 & 2018)	250		-
Society for Human Resource Management - SHRM	180		180
Central MN Society Human Resources Mgmt. - CMSHRM	180		-
St. Cloud Kiwanis/Aktion Club			640
American Marketing Association	300	290	300
St. Cloud Association of Volunteer Administration (SCAVA & MAVA)	95		95
Program Dues			
State licensing	7,505		8,825
Minnesota Organizations of Habilitation Rehabilitation - MOHR	5,700	5,700	5,700
Minnesota Council of Non Profits	1,100	1,100	1,100
St. Cloud Area Human Service Council (SCAHSC)	35		35
Crisis Prevention Institution	450	450	450
Disability Awareness Council	30		30
Vocational Dues			
Central MN Manufacturing Association	-	-	500
Shred - NAID Certification Fees - Annual Certification	965	965	965
Shred - NAID Membership	600	660	660
(4) Chambers of Commerce Memberships	1,045	795	1,045
(3) MOAPT Memberships	50	40	50
Miscellaneous Dues		1,720	1,000
Total Dues & Licenses	\$ 22,443	\$ 13,137	\$ 25,183

WACOSA Assets Under < \$1,000

For The Year Ending 2019

Budget Attachment "B"

Budget By Category

Budgeted
Cost

Administrative	
5 Desktops	5,000
(4) Wireless Thin Clients @ \$400 each	1,600
Reflexion - Email Virus and Spam Stopping Filter	2,850
Annual Software License Yearly Renewal	2,500
Miscellaneous - Replacements: Faxes, Cameras, Cellphones	10,000
Total Administrative	21,950

Program	
Annex	
South	
Miscellaneous Appliances	3,500
New Chairs & Annex	2,500
OT Equipment	1,000
Miscellaneous Program Equipment (MP3s, DVD players, headphones etc.)	
Seniors	
Its Never Too Late Subscription - 200 Per month	2,400
Subscriptions - Cable, TV, etc.	800
Blinds	2,000
North	
(2) Slings @ \$450 each	900
OT supplies	1,000
OT Professional Services	1,000
4 Kidney Tables	1,000
Training Tables (12)	4,000
Sauk Centre DT&H & EE	
Recliner	900
1st Avenue	
(10) Sling Replacement	4,500
Miscellaneous furniture	2,500
Its Never Too Late Subscription - 200 Per month	2,400
Smart TV's (2)	900
Curriculum	
MAVA Conference, Hotel and Travel - 3 days	800
Metal magazine holders for the Curriculum Cabinest (South, North, Annex)	400
Movement Class	1,200
Stearns History Membership	100
Black Betty for Sensory Activities	400
Wii Games (South, North, Annex, Sauk Centre)	1,000
Subscriptions (Netflix, Magazines, Digital Magazines)	900
Wellnexx Activities Consumables	500
Kitchen Aid Stand Mixer (Annex, Whitney, Sauk Centre)	900
Total Program	37,500

Building & Grounds	Allocated Based on WP Square Footage
Compound Mitre saw	
Router and bits	
Battery charger w/2 amp trickle	
Misc hand tools (autobody tools)	
Total Building & Grounds	

Vocational	
Vocational Contract	
(2) Vacuums	1,200
Miscellaneous	1,500
Switchover Supplies	1,000
Vocational Production	
Miscellaneous Equipment	1,500
Vocational ThriftWorks	
Z Racks (4)	300
Black Carts (2)	400
Upgrade Camera	300
Slat Wall	100
Vocational Shred	
Caster Carts	3,500
Total Vocational	9,800

Total Capital Assets < 1,000

69,250

WACOSA Capitalized Assets Budgeted

For The Year Ending 2019

Budgeted capital purchases > 1,000 and estimated depreciation from prior years capitalized assets.

Budget Attachment "E"

Budget By Category	Budgeted Cost	Life Expectancy Of Asset	One Year's Depreciation On Purchases	Current Years Expected Expense (Estimated 1/2 Year)*	Depreciation Carried Forward From Prior Years	Depreciation Budgeted For Year
Administrative						
(2) New Laptop Computers	2,200	5	440	220		
Other Miscellaneous	5,000	5	1,000	500		
Total Administrative	7,200		1,440	720		720
Program						
Curriculum Cabinet - South	1,000	5	200	100		
Reclining Chair - Sauk	1,000	5	200	100		
Reclining Chair - North (3)	4,500	5	900	450		
Floor Scrubber - Annex	1,800	5	360	180		
Movable Wall Divider - South	1,500	5	300	150		
Refrigerator - South	2,000	5	400	200		
Lounge Furniture - horseshoe	4,000	5	800	400		
Its Never too Late Hardware	4,000	5	800	400		
Total Program	19,800		3,960	2,380		2,380
Building & Grounds						
Furnace Replacement - Potential	18,000	10	1,800	900		
Air Conditioners (2)	18,000	10	1,800	900		
Door #1 North Program	10,000	10	1,000	500		
Welder	3,000	3	1,000	500		
Water Heater - Potential	2,000	5	400	200		
Water Softener Annex	3,000	5	600	300		
Sidewalk Repairs Jacking and repairs	3,000	5	600	300		
Windows & Sills (Annex)	6,000	10	600	300		
Parking lot patching	5,000	5	1,000	500		
Carpeting North Entrance hallway	6,000	5	1,200	600		
Paint Walls south work floor	6,000	5	1,200	600		
Skid Loader with Attachments	25,000	5	5,000	2,500		
Total Building & Grounds	105,000		16,200	8,100		8,100

Program Vehicles									
Para transit - 5310 Grant (offset in Donations)	-								
Enterprise Bus	148,000	5	29,600	14,800					
Enterprise Bus	37,000	5	7,400	3,700					
Enterprise Bus	37,000	5	7,400	3,700					
Enterprise Bus	37,000	5	7,400	3,700					
Total Vehicles	259,000		51,800	25,900					25,900
Vocational									
Vocational Contract									
Vocational Production									
Shredder Blades	22,000	5	4,400	2,200					
ThriftyWorks									
Replace POS	5,000	5	1,000	500					
Trash Compactor	100,000	5	20,000	10,000					
Total Vocational	127,000		25,400	12,700					12,700
*Grand Total	518,000		98,800	49,800				364,290	414,090