

	A	B	C	F	G
1	WACOSA				
2	2025 Board Budget - Summarized Version				
3					
4		Actual October 2023 - September 2024	2024 Budget		2025 Budget
5	Program Service Revenue	\$ 7,547,257	\$ 7,472,440		\$ 7,487,404
6	4000 - Medical Assistance Per Diem	\$7,003,499			
7	4100 - County Per Diem	\$41,838			
8	4200 - School Per Diem	\$14,159			
9	4300 - Private Pay Per Diem	\$342,056			
10	4400 - DEED State Grant Income	\$74,429			
11	4420 - Vocational Rehab Services	\$71,276			
12	Vocational (Business) Income	\$ 1,791,006	\$ 1,725,074		\$ 1,788,845
13	4500 - Community Crew Income	\$ 500,819	\$ 464,943		\$511,641.60
14	4510 - Can Do! Crew Income	\$ 939	\$ -		\$0.00
15	4530 - Production Income	\$ 368,031	\$ 349,176		\$386,378.61
16	4540 - Plastic Recycling Income	\$ 2,742	\$ -		\$0.00
17	4560 - Shred Income	\$ 356,338	\$ 355,178		\$381,281.47
18	4580 - Shred Recycling Income	\$ 45,673	\$ 64,245		\$45,673.09
19	4590 - Other Vocational Income	\$ 1,800	\$ -		\$0.00
20	4600 - ThriftWorks! Retail Income	\$ 507,928	\$ 484,960		\$457,135.59
21	4610 - ThriftWorks! Recycling Income	\$ 6,735	\$ 6,572		\$6,735.00
22	Contributions	\$ 1,452,563	\$ 1,301,961		\$ 1,080,641
23	4700 - Donations - Grants Awarded	\$ 221,078	\$ 696,961		\$675,641.33
24	4710 - Donations - Undesignated	\$ 123,593	\$ 130,000		\$130,000.00
25	4720 - Donations - Designated	\$ 259,618	\$ 300,000		\$100,000.00
26	4730 - Donations - In Kind	\$ 490,841	\$ -		\$474,961.00
27	4740 - Fundraising Events	\$ 54,294	\$ 60,000		\$60,000.00
28	4750 - Endowment Funds received	\$ 303,138	\$ 115,000		\$115,000.00
29	Investment Income	\$ 371,058	\$ 69,000		\$ 232,546
30	4800 - Interest Income - Savings	\$ 75,567	\$ -		\$49,118.58
31	4805 - Interest Income - CD	\$ 32,284	\$ -		\$20,984.54
32	4810 - Interest & Div Income - Short	\$ 63,473	\$ -		\$41,257.66
33	4830 - Realized Gain (Loss) - Short	\$ 11,866	\$ -		\$7,713.04
34	4835 - Unrealized Gain(Loss) - Short	\$ 89,568	\$ -		\$58,219.45
35	4840 - Interest & Div Income - Long	\$ 6,885	\$ -		\$4,475.52
36	4860 - Realized Gain (Loss) - Long	\$ 5,592	\$ -		\$3,635.11
37	4865 - Unrealized Gain(Loss) - Long	\$ 21,365	\$ -		\$13,887.19
38	4870 - Interest & Div Income - Endowment	\$ 17,940	\$ -		\$11,660.86
39	4875 - Capital Gains - Endowment	\$ -	\$ -		\$0.00
40	4880 - Realized Gain(Loss) - Endowment	\$ (1,392)	\$ -		(\$904.75)
41	4885 - Unrealized Gain(Loss) - Endowment	\$ 65,192	\$ -		\$42,374.96
42	4895 - Investment Fees	\$ (17,284)	\$ -		(\$19,876.08)
43	4898 - Endowment Fees	\$ -	\$ -		\$0.00
44	Miscellaneous Income				
45	4900 - Miscellaneous Income	\$ 478	\$ -		\$0.00
46	4910 - Gain(Loss) Sale of Fixed Asset	\$ 9,424	\$ -		\$ -
47	Total - Revenues	\$ 11,171,786	\$ 10,568,475		\$ 10,589,437
48					
52	Staff Wages and Related Costs	\$ 6,160,740	\$ 7,013,116		\$ 7,356,709
53	6000 - Staff Wages	\$4,791,779.84	\$5,369,463		\$5,614,247
54	6005 - Staff PTO Accruals	\$14,623.76	\$107,930		\$20,000
55	6007 - Staff sick & Safe Pay Accruals	\$64,608.70	\$0		\$75,000
56	6010 - Staff Payroll Taxes	\$346,903.31	\$393,094		\$404,351
57	6015 - Staff Unemployment Benefits	\$8,377.08	\$20,000		\$20,000
58	6020 - Staff Work Comp Insurance	\$105,003.95	\$130,000		\$133,900
59	Health and Life Insurance	\$ 675,126	\$ 786,509		\$ 852,751
62	Dental Insurance	\$ 12,434	\$ 13,462		\$ 10,187
65	6045 - Staff 401(k) Match & Fees	\$90,582.28	\$104,705		\$137,549
66	6050 - Other Staff Benefits (See Attachment A)	\$20,926.70	\$29,153		\$36,424
67	6070 - Staff Continued Education (See Attachment A)	\$19,604.71	\$41,800		\$35,300
68	6075 - Mileage Reimbursement	\$9,957.56	\$15,000		\$15,000
69	6080 - Travel, Meals and Lodging	\$811.50	\$2,000		\$2,000
70	Consumer Wages & Related Costs	\$ 719,112	\$ 731,648		\$ 778,442
71	6100 - Client Wages	\$628,276.31	\$650,000.00		\$675,000
72	6105 - EE Client PTO Accruals	(\$599.54)	\$0.00		\$0
73	6107 - Client Sick and Safe Pay Accruals	\$16,670.05	\$0.00		\$20,000
74	6110 - Client Payroll Taxes	\$48,062.69	\$46,648.29		\$48,442
75	6120 - Client Work Comp Insurance	\$26,702.36	\$35,000.00		\$35,000

	A	B	C	F	G
1	WACOSA				
2	2025 Board Budget - Summarized Version				
3					
4		Actual October 2023 - September 2024	2024 Budget		2025 Budget
76	Program & Office Supplies				
77	6200 - Program & Office Supplies	\$ 75,888	\$ 96,665		\$ 91,877
78	South Program	\$10,722	\$26,906		\$11,795
79	1st Avenue	\$4,344	\$4,254		\$4,778
80	North Program	\$2,889	\$4,982		\$3,178
81	Seniors	\$5,437	\$5,787		\$5,981
82	Sauk Centre DT&H	\$9,440	\$6,635		\$18,784
83	Sauk Centre EE	\$3,453	\$2,427		\$3,798
84	Vocational - Crew	\$3,967	\$4,102		\$4,364
85	Vocational - Crew EE	\$765	\$405		\$842
86	Vocational - Production	\$2,531	\$5,629		\$2,784
87	Vocational - Production EE	\$122	\$244		\$134
88	Vocational - ThriftWorks!	\$3,839	\$4,350		\$4,223
89	Vocational - Shred	\$17,166	\$19,341		\$18,882
90	Administrative	\$11,212	\$11,603		\$12,333
91	Building & Equipment Costs	\$ 501,715	\$ 583,878		\$ 567,729
92	6300 - Equipment Under \$1,000 - (See Attachment B)	\$63,682	\$26,200		\$43,365
93	6310 - Equipment Maintenance	\$10,721	\$35,700		\$25,000
94	6320 - Building Rent	\$39,029	\$39,000		\$41,500
95	6330 - Telephone	\$55,992	\$59,197		\$57,321
96	6340 - Utilities	\$174,685	\$193,426		\$192,153
97	6350 - Building Supplies	\$33,776	\$35,000		\$35,000
98	6360 - Building & Ground Maintenance	\$28,692	\$65,000		\$65,000
99	6370 - Snow & Lawn Care	\$15,482	\$40,000		\$25,000
100	6380 - General Insurance	\$65,757	\$71,355		\$74,144
101	6390 - Mortgage Interest	\$13,898	\$19,000		\$9,246
102	Advertising & Public Relations	\$ 537,658	\$ 552,103		\$ 619,967
103	6400 - Public Relations - (See Attachment C)	\$23,771	\$30,450		\$36,075
104	6410 - Fundraising Expenses - (See Attachment C)	\$15,332	\$15,892		\$70,292
105	6415 - Donations - In Kind (offset)	\$479,971	\$474,961		\$490,000
106	6420 - Personnel Advertising	\$6,563	\$12,000		\$7,500
107	6430 - Advertising - (See Attachment C)	\$12,021	\$18,800		\$16,100
108	Transportation Costs	\$ 465,214	\$ 463,174		\$ 462,528
109	6500 - Contracted Transportation	\$178,368	\$173,996		\$185,000
110	6510 - Vehicle Fuel	\$113,729	\$127,927		\$121,600
111	6515 - Fuel Tax Credit Refund	(\$10,372)	(\$11,000)		(\$11,000)
112	6520 - Vehicle Maintenance	\$115,664	\$120,000		\$120,000
113	6530 - Vehicle Insurance	\$39,713	\$44,283		\$46,928
114	6540 - Vehicle Licenses	\$874	\$0		\$0
115	6550 - Vehicle Lease Expense	\$26,799	\$7,265		\$0
116	6560 - Vehicle Lease Interest Expense	\$440	\$703		\$0
117	Miscellaneous Other Expenses	\$ 624,652	\$ 693,674		\$ 712,185
118	6800 - Professional Fees - (See Attachment D)	\$259,270	\$257,373		\$294,678
119	6810 - Postage & Shipping	\$8,048	\$8,500		\$9,500
120	6820 - Dues & Licensing - (See Attachment D)	\$21,556	\$23,984		\$27,708
122	6840 - Board Expenses	\$630	\$1,000		\$1,000
123	6850 - Subscriptions	\$524	\$700		\$700
124	6890 - Miscellaneous	\$22,365	\$18,000		\$18,000
125	6900 - Depreciation - (See Attachment E)	\$310,203	\$381,889		\$358,542
126	6910 - Amortization	\$2,056	\$2,228		\$2,056
127	Total - Functional Expenses	\$ 9,084,978	\$ 10,134,258		\$ 10,589,437
128					
129	Changed in Net Assets	\$2,086,807.98	\$ 434,217		\$ 0

Vocational Income

Projected income based on current income and estimated growth anticipated.

DT&H Vocational Income	October - September		July - September 2024 3 month average Annualized	Adjusted Revenues	Add'l Growth Estimated	2025 Budget	2024 Budget
	2023/2024	Adj.					
Community Crews	483,295		517,166	483,295	3%	497,794	417,405
Production Income	366,946		389,990	366,946	5%	385,294	347,738
Recycling - Plastic	2,742	-	3,218	2,742	0%	-	-
Shredding Income	356,338	-	399,168	356,338	7%	381,281	355,178
Recycling - Shred	45,673		48,704	45,673	0%	45,673	64,245
ThriftWorks Store - Retail	507,928	-	449,092	507,928	-10.0%	457,136	484,960
ThriftWorks Store - Recycling	6,735	-	6,608	6,735	0%	6,735	6,572
	-	1,769,658					
Total DT&H Vocational Income						1,773,913	1,676,098
EE Vocational Income							
Cleaning Crews	18,464	-	11,111	18,464	-25%	13,848	47,538
Production In-house	1,085	-		1,085	0%	1,085	1,438
	-	19,549					
	-	1,789,206					
Total DT&H Vocational Income						14,933	48,976

Total Vocational Income 1,788,845 1,725,074

Other Income

	October - September 2023/2024	2025 Budget	2024 Budget
Contributions			
General Donations	123,593	130,000	130,000
Endowment	303,138	115,000	115,000
Special Event (see fundraising expense)	54,294	60,000	60,000
Designated Donations	259,618	100,000	300,000
Grants	221,078		222,000
Ipad Replacement		10,000	
Movable Walls		2,800	
Industrial Picnic table		1,500	
5 Kidney Shaped Table		1,750	
Stander		7,000	
6 Adjustable Tables		13,200	
2 lifts and 6 Slings		10,000	
Repositioning Table		2,750	
Mural @ Whitney		7,800	
Tree of Life Mural		9,000	
Art Grant - Sauk Centre		7,000	
5310 Grant		112,000	
In Kind	490,841	490,841	474,961
	1,452,562	1,080,641	1,301,961
Investment Income - Note Unrealized Gains (Losses) are not budgeted		232,546	69,000
Other Miscellaneous Income	478	-	

Total Other Income 1,313,187 1,370,961

Total Budget Income \$ 7,874,112 \$ 10,589,437 \$ 10,568,474