

	A	B	C	F	G	K	L	M	N	O	P
1	WACOSA										
2	2025 Board Budget - Summarized Version										
3											
4		Actual October 2023 - September 2024	2024 Budget	Change between Actual vs 2025 Budget	2025 Budget						
5	Program Service Revenue	\$ 7,547,258	\$ 7,472,440	7%	\$ 8,053,624	See Income Sheet for Calculations. The increase is due to rate adjustments that have increased in the 4th Quarter of 2024. Transportation went for \$16 per unit to \$21 per unit. The services fees fluctuate depending on the ratios that the client is at. The rated used to what the average is for the program.					
6	4000 - Medical Assistance Per Diem	\$7,401,552			\$7,920,029.35						
7	4100 - County Per Diem										
8	4200 - School Per Diem										
9	4300 - Private Pay Per Diem										
10	4400 - DEED State Grant Income	\$74,429			\$56,000.00						
11	4420 - Vocational Rehab Services	\$71,276			\$77,595.00						
12	Vocational (Business) Income	\$ 1,791,006	\$ 1,725,074	3%	\$ 1,839,638	See Income Sheet for Calculations. The increase in various categories are due to price adjustments.					
13	4500 - Community Crew Income	\$ 500,819	\$ 464,943	2%	\$511,641.60						
14	4510 - Can Do! Crew Income	\$ 939	\$ -		\$0.00						
15	4530 - Production Income	\$ 368,031	\$ 349,176	5%	\$386,378.61						
16	4540 - Plastic Recycling Income	\$ 2,742	\$ -		\$0.00						
17	4560 - Shred Income	\$ 356,338	\$ 355,178	7%	\$381,281.47						
18	4580 - Shred Recycling Income	\$ 45,673	\$ 64,245	0%	\$45,673.09						
19	4590 - Other Vocational Income	\$ 1,800	\$ -		\$0.00						
20	4600 - ThriftWorks! Retail Income	\$ 507,928	\$ 484,960	0%	\$507,928.43						
21	4610 - ThriftWorks! Recycling Income	\$ 6,735	\$ 6,572	0%	\$6,735.00						
22	Contributions	\$ 1,452,563	\$ 1,301,961	-27%	\$ 1,064,641	Decrease in Designated Donations is due to budgeting at the amount we expect to be able to spend in 2025 compared to the past where we budgeted to what we expected to receive. Endowments are lower due to a new Development Manager establishing those relationships.					
23	4700 - Donations - Grants Awarded	\$ 221,078	\$ 696,961		\$168,800.00						
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	\$ -		\$490,841.33						
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	\$ 90,567	\$ 69,000	17%	\$ 106,347						
44	Miscellaneous Income										
45	4900 - Miscellaneous Income	\$ 478	\$ -		\$0.00						
46	4910 - Gain(Loss) Sale of Fixed Asset	\$ 9,424	\$ -		\$ -						
47	Total - Revenues	\$ 10,891,296	\$ 10,568,475	2%	\$ 11,064,251			Employees			
48		65.97%	76.25%		70.04%						
52	Staff Wages and Related Costs	\$ 6,160,740	\$ 7,013,116	12%	\$ 6,929,645	Salary	15	\$ 1,091,761.22	\$ 1,441,124.81		
53	6000 - Staff Wages	\$4,791,779.84	\$5,369,463	11%	\$5,312,334						
54	6005 - Staff PTO Accruals	\$14,623.76	\$107,930	17%	\$17,110						
55	6007 - Staff sick & Safe Pay Accruals	\$64,608.70	\$0	16%	\$75,000	Hourly	103	2024	\$ 4,719,614.79	50.54%	
56	6010 - Staff Payroll Taxes	\$346,903.31	\$393,094	10%	\$382,476			2025	\$ 5,488,520.59	55.48%	
57	6015 - Staff Unemployment Benefits	\$8,377.08	\$20,000	0%	\$8,377						
58	6020 - Staff Work Comp Insurance	\$105,003.95	\$130,000	20%	\$126,005						
59	Health and Life Insurance	\$ 675,126	\$ 786,509	16%	\$ 781,515	Payroll costs increased due to fair market wage adjustments which will in return attract more employees and retain the employees we have, 3% wage increase in the 4th Quarter. As per the calculation above, the variable payroll costs increased by 5% compared to Actual.					
60	6025 - Staff Health & Life Benefits	\$854,018	\$961,869	16%	\$988,815						
61	6030 - Staff Health Reimbursement	(\$178,892)	(\$175,360)	16%	(\$207,300)						
62	Dental Insurance	\$ 12,434	\$ 13,462	8%	\$ 13,462						
63	6035 - Staff Dental Benefits	\$33,071	\$45,572	2%	\$33,634						
64	6040 - Staff Dental Reimbursement	(\$20,637)	(\$32,110)	-2%	(\$20,172)						
65	6045 - Staff 401(k) Match & Fees	\$90,582.28	\$104,705	27%	\$115,278						
66	6050 - Other Staff Benefits (See Attachment A)	\$20,926.70	\$29,153	71%	\$35,788						
67	6070 - Staff Continued Education (See Attachment A)	\$19,604.71	\$41,800	131%	\$45,300						
68	6075 - Mileage Reimbursement	\$9,957.56	\$15,000	51%	\$15,000						
69	6080 - Travel, Meals and Lodging	\$811.50	\$2,000	146%	\$2,000						

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70	Consumer Wages & Related Costs	\$ 719,112	\$ 731,648	12%	\$ 803,280						
71	6100 - Client Wages	\$628,276.31	\$650,000.00	11%	\$700,000	Increase in consumer wages is due to wage increases and benefit increases.					
72	6105 - EE Client PTO Accruals	(\$599.54)	\$0.00		\$0						
73	6107 - Client Sick and Safe Pay Accruals	\$16,670.05	\$0.00	26%	\$21,000						
74	6110 - Client Payroll Taxes	\$48,062.69	\$46,648.29	5%	\$50,237						
75	6120 - Client Work Comp Insurance	\$26,702.36	\$35,000.00	20%	\$32,043						
76	Program & Office Supplies										
77	6200 - Program & Office Supplies	\$ 75,888	\$ 96,665	21%	\$ 91,877	Increase is due to higher prices for supplies.					
78											
79											
93	Building & Equipment Costs	\$ 501,715	\$ 583,878	13%	\$ 567,729						
94	6300 - Equipment Under \$1,000 - (See Attachment B)	\$63,682	\$26,200	-32%	\$43,365	The largest increase is due to the expected increase in building and ground maintenance. This is higher than in the past due to expected repairs in various areas of the Organization ex. Painting, landscaping, ext. Equipment repair is also higher as our equipment is getting older and parts need to be replaced or repaired.					
95	6310 - Equipment Maintenance	\$10,721	\$35,700	133%	\$25,000						
96	6320 - Building Rent	\$39,029	\$39,000	6%	\$41,500						
97	6330 - Telephone	\$55,992	\$59,197	2%	\$57,321						
98	6340 - Utilities	\$174,685	\$193,426	10%	\$192,153						
99	6350 - Building Supplies	\$33,776	\$35,000	4%	\$35,000						
100	6360 - Building & Ground Maintenance	\$28,692	\$65,000	127%	\$65,000						
101	6370 - Snow & Lawn Care	\$15,482	\$40,000	61%	\$25,000						
102	6380 - General Insurance	\$65,757	\$71,355	13%	\$74,144						
103	6390 - Mortgage Interest	\$13,898	\$19,000	-33%	\$9,246						

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104	Advertising & Public Relations	\$ 537,658	\$ 552,103	16%	\$ 622,808						
105	6400 - Public Relations - (See Attachment C)	\$23,771	\$30,450	52%	\$36,075	The largest increase in the Fundraising Expense and that is due to the contracted services of Ed Stracke who is helping the new Development Manager understand and development relationships with potential donors in the Endowment area.					
106	6410 - Fundraising Expenses - (See Attachment C)	\$15,332	\$15,892	358%	\$70,292						
107	6415 - Donations - In Kind (offset)	\$479,971	\$474,961	2%	\$490,841						
108	6420 - Personnel Advertising	\$6,563	\$12,000	14%	\$7,500						
109	6430 - Advertising - (See Attachment C)	\$12,021	\$18,800	51%	\$18,100						
110	Transportation Costs	\$ 437,102	\$ 455,206	14%	\$ 498,928						
111	6500 - Contracted Transportation	\$178,368	\$173,996	9%	\$195,000	The increase in Transportation cost is due to vehicle maintenance , insurance and fuel. If there is a colder winter the vehicles will take longer to warm up before they are on the roads.					
112	6510 - Vehicle Fuel	\$113,729	\$127,927	17%	\$133,000						
113	6515 - Fuel Tax Credit Refund	(\$10,372)	(\$11,000)	6%	(\$11,000)						
114	6520 - Vehicle Maintenance	\$115,664	\$120,000	17%	\$135,000						
115	6530 - Vehicle Insurance	\$39,713	\$44,283	18%	\$46,928						
119	Miscellaneous Other Expenses	\$ 624,652	\$ 693,674	21%	\$ 752,780						
120	6800 - Professional Fees - (See Attachment D)	\$259,270	\$257,373	14%	\$294,678	The biggest increase is professional fees which includes the CARF survey, and increase in audit fees.					
121	6810 - Postage & Shipping	\$8,048	\$8,500	18%	\$9,500						
122	6820 - Dues & Licensing - (See Attachment D)	\$21,556	\$23,984	29%	\$27,708						
124	6840 - Board Expenses	\$630	\$1,000	59%	\$1,000						
125	6850 - Subscriptions	\$524	\$700	34%	\$700						
126	6890 - Miscellaneous	\$22,365	\$18,000	34%	\$30,000						
127	6900 - Depreciation - (See Attachment E)	\$310,203	\$381,889	25%	\$387,137						
128	6910 - Amortization	\$2,056	\$2,228	0%	\$2,056						
129	Total - Functional Expenses	\$ 9,056,866	\$ 10,126,290	13%	\$ 10,267,047						
130											
131	Changed in Net Assets	\$1,834,430.66	\$ 442,185	-57%	\$ 797,204						

WACOSA
Budgeted Income 2025

Program Service Income									
DT&H Program Service Fees									
Transportation		Units	New Rate	248 Days	Programs	October - September	July - September	2025	2024
Units						2023/2024	2024 3 month average Annualized		
						Actual			
61,860	21.57	868,299	\$ 2.99		South	3,832,191	3,745,744	3,930,534.21	3,836,880
12,288	21.57	161,517	\$ 4.39		North	878,224	924,456	974,111.79	874,230
8,571	21.57	107,877	\$ 3.55		Seniors	539,883	530,577	567,839.82	543,821
9,747	21.57	121,026	\$ 4.62		1st Avenue	652,169	735,644	769,382.91	598,151
17,268	21.57	252,219	\$ 5.14		Sauk Centre	1,478,280	1,601,527	1,668,876.42	1,408,768
Total DT&H Program Service Fees						7,380,748	7,537,947	7,910,745	7,261,850
						October - September			
						2023/2024	2024 3 month average Annualized		
						70,006	43,372	77,595	133,696
								-	-
								7,988,340	7,395,546
Revenue Recorded						October - September			
						2023/2024	2024 3 month average Annualized	2025	2024
						Actual		Budget	Budget
MA Per Diems						215	-		
County Per Diems						20,384	8,014.20	8,014	
School Districts								-	
Private Payment						204			1,893
State Grant						74,429	54,000.00	56,000	75,000
VR Services						1,270	-	1,270	-
						96,287	62,014	65,284	76,893
						7,547,041	7,643,334	8,053,624	7,472,439

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	0.0%	507,928	484,960
ThriftWorks Store - Recycling	6,735	-	6,608	6,735	0%	6,735	6,572
	<u>-</u>	<u>1,769,658</u>				1,824,706	1,676,098
Total DT&H Vocational Income						1,824,706	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
	<u>-</u>	<u>19,549</u>				<u>14,933</u>	<u>48,976</u>
	<u>-</u>	<u>1,789,206</u>					
						1,839,638	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	
5310 Grant		112,000	
In Kind	490,841	490,841	474,961
	<u>1,452,562</u>	<u>1,064,641</u>	<u>1,301,961</u>
Investment Income		106,347	69,000
Other Miscellaneous Income	478	-	

		1,170,988	1,370,961
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\$ 7,643,334 \$ 11,064,251 \$ 10,568,474