

SISKIYOU OPPORTUNITY CENTER
Budget Overview: Budget_FY25_P&L - FY25 P&L Classes
 January - December 2025

	Proposed Annual Budget							10 month Actuals			12 month Projected			Proposed Annual Budget			Difference - Proposed Annual Budget vs 12 month Projected	
	Administration	Community Enablers	Recycling	Rehabilitation	Supported Employment	Transportation	Work Services	TOTAL	January 1 - October 31 2024	Jan-Dec 2024	TOTAL	TOTAL	TOTAL					
Revenue																		
Contract Income	\$48,000	\$28,800	\$2,220	\$3,597,732	\$863,148	\$0	\$4,539,900	Contract Income	\$3,784,093	\$4,540,912	\$4,539,900							
FRN/Northern Spend	\$0	\$0	\$0	\$0	\$0	\$0	\$0	FRN/Northern Spend	\$21,700	\$0	\$0							
Fee for Service	\$1,200,000			\$34,800	\$1,598,568		\$2,833,368	Fee for Service	\$2,404,730	\$2,885,676	\$2,833,368							
Handling Fees		\$67,200					\$67,200	Handling Fees	\$62,188	\$74,626	\$67,200							
Income from Recyclables		\$0	\$253,200				\$253,200	Income from Recyclables	\$210,997	\$253,197	\$253,200							
Labor	\$0	\$0					\$0	Labor	\$11,974	\$0	\$0							
Miscellaneous Income	\$0						\$0	Miscellaneous Income	\$112	\$134	\$0							
Sales	\$0					\$0	\$24,000	Sales	\$97,503	\$117,003	\$24,000							
Total Revenue	\$0	\$1,248,000	\$349,200	\$37,020	\$5,196,300	\$863,148	\$24,000	Total Revenue	\$6,495,795	\$7,905,223	\$7,717,668							
Cost of Goods Sold								Cost of Goods Sold										
Client Wages	\$0	\$86,000	\$6,000		\$1,170,000		\$216	Client Wages	\$953,513	\$1,144,216	\$1,242,216							
Food Pantry Supplies	\$60,000						\$60,000	Food Pantry Supplies	\$49,388	\$59,266	\$60,000							
Freight-Recycling			\$24,000				\$24,000	Freight-Recycling	\$13,413	\$16,096	\$24,000							
Freight-Work Services							\$0	Freight-Work Services	\$3,600	\$4,200	\$0							
Inventory Adjustment							\$0	Inventory Adjustment	(\$84,523)	(\$101,437)	\$0							
Postage-Contracts		\$0					\$0	Postage-Contracts	\$645	\$774	\$0							
Purchase of Recyclables			\$362,400				\$362,400	Purchase of Recyclables	\$302,376	\$362,852	\$362,400							
Raw Materials							\$0	Raw Materials	\$23,699	\$28,438	\$0							
Total Cost of Goods Sold	\$0	\$126,000	\$392,400	\$0	\$1,170,000	\$0	\$216	Total Cost of Goods Sold	\$1,262,104	\$1,514,524	\$1,688,616							
Expenditures								Expenditures										
Accounting	\$48,000						\$48,000	Accounting	\$39,505	\$47,406	\$48,000							
Advertising/Promotion	\$900	\$0			\$0		\$900	Advertising/Promotion	\$962	\$1,154	\$900							
Bank Service Charges	\$4,800						\$4,800	Bank Service Charges	\$4,104	\$4,925	\$4,800							
Cash Over/Short	\$0	\$0					\$0	Cash Over/Short	(\$519)	(\$519)	\$0							
Celebrations	\$5,400	\$7,800	\$0		\$4,800	\$4,320	\$22,320	Celebrations	\$19,136	\$22,939	\$22,320							
Certificates/Awards	\$1,200						\$1,200	Certificates/Awards	\$1,368	\$1,640	\$1,200							
Depreciation	\$24,452	\$5,640	\$17,940	\$5,628	\$40,392	\$4,944	\$115,452	Depreciation	\$74,206	\$89,047	\$115,452							
Dues and Subscriptions	\$46,000	\$960	\$12,000		\$0		\$60,960	Dues and Subscriptions	\$44,110	\$52,932	\$60,960							
Equipment Purchases	\$600				\$26,400		\$27,000	Equipment Purchases	\$24,642	\$29,571	\$27,000							
Equipment Rental	\$600,000	\$3,480	\$1,920		\$27,000		\$32,400	Equipment Rental	\$26,928	\$32,314	\$32,400							
Facility Construction Costs							\$0	Facility Construction Costs	\$0	\$0	\$600,000							
Fuel for Off-Road Vehicles			\$420		\$840		\$1,260	Fuel for Off-Road Vehicles	\$1,431	\$1,717	\$1,260							
Fund Raising Expense	\$0	\$1,620	\$2,700		\$18,840	\$145,800	\$174,360	Fund Raising Expense	\$264	\$317	\$174,360							
Heating Fuel	\$9,000				\$360		\$12,096	Heating Fuel	\$3,671	\$4,400	\$12,096							
Insurance - General Liability	\$183,000	\$720	\$1,560		\$360		\$183,012	Insurance - General Liability	\$183,012	\$219,615	\$183,000							
Insurance - Group Health	\$6,000	\$13,560	\$2,760	\$1,020	\$15,000	\$432	\$38,772	Insurance - Group Health	\$29,870	\$35,844	\$38,772							
Insurance - Life	\$600	\$1,080	\$420	\$120	\$2,280	\$36	\$4,584	Insurance - Life	\$3,516	\$4,219	\$4,584							
Insurance - Unemployment	\$36,000				\$36,000		\$36,000	Insurance - Unemployment	\$20,038	\$24,045	\$36,000							
Insurance - Workers Comp	\$600	\$5,304	\$13,800	\$720	\$41,400	\$0	\$62,256	Insurance - Workers Comp	\$51,510	\$61,812	\$62,256							
Interest Expense	\$9,660				\$8,058		\$17,718	Interest Expense	\$9,670	\$9,660	\$9,660							
Internet Expense	\$1,200	\$1,080	\$660		\$1,800		\$4,740	Internet Expense	\$3,721	\$4,453	\$4,740							
Landfill fees	\$48	\$48	\$0		\$1,320		\$1,368	Landfill fees	\$1,212	\$1,454	\$1,368							
Landscape maintenance	\$4,800	\$5,400			\$4,500		\$14,700	Landscape maintenance	\$4,520	\$5,424	\$5,400							
Legal & Professional	\$1,200	\$1,224	\$0		\$2,640	\$1,140	\$9,804	Legal & Professional	\$7,724	\$9,269	\$9,804							
Licenses & Permits - Organiz	\$1,800	\$120	\$0		\$1,920		\$1,920	Licenses & Permits - Organiz	\$1,896	\$2,276	\$1,920							
Meals	\$6,400	\$2,220	\$600	\$480	\$7,320	\$156	\$19,176	Meals	\$12,299	\$19,259	\$19,176							
Miscellaneous		\$36			\$36		\$72	Miscellaneous	\$46	\$55	\$72							
Office Supplies	\$22,800	\$30,000	\$840	\$6,960	\$25,800	\$432	\$86,832	Office Supplies	\$70,483	\$84,592	\$86,832							
Payroll Expense	\$6,000				\$6,000		\$6,000	Payroll Expense	\$5,587	\$6,704	\$6,000							
Payroll Expenses	\$0				\$0		\$0	Payroll Expenses	\$0	\$0	\$0							
Payroll Taxes	\$18,000	\$52,800	\$15,000	\$4,800	\$154,056	\$2,280	\$248,496	Payroll Taxes	\$203,945	\$244,734	\$248,496							
Postage	\$960				\$960		\$960	Postage	\$802	\$963	\$960							
Reimbursement Expense		\$14			\$14		\$14	Reimbursement Expense	\$1,241	\$1,490	(\$14)							
Rent	\$14,400	\$10,200			\$66,000		\$90,600	Rent	\$78,800	\$90,600	\$90,600							
Repair & Maintenance	\$46,000	\$11,400	\$8,400		\$25,200	\$96	\$93,096	Repair & Maintenance	\$73,622	\$88,347	\$93,096							
Repair & Maintenance - Vehicle	\$4,200	\$2,100	\$9,480		\$3,840	\$180,000	\$199,680	Repair & Maintenance - Vehicle	\$140,110	\$178,932	\$199,680							
Sales Discounts						\$720	\$720	Sales Discounts	\$1,199	\$1,439	\$720							
Security	\$1,200	\$2,280	\$1,320		\$1,020		\$5,820	Security	\$4,732	\$6,979	\$5,820							
Simple IRA Contribution	\$12,000	\$3,000	\$960	\$240	\$2,760	\$36	\$19,596	Simple IRA Contribution	\$11,384	\$13,660	\$19,596							
Small Tools & Equipment	\$900	\$300	\$3,780		\$19,200		\$24,180	Small Tools & Equipment	\$19,475	\$23,270	\$24,180							
Special Compensation					\$0		\$0	Special Compensation	\$144	\$172	\$0							
Staff Training	\$46,000	\$0			\$240		\$46,240	Staff Training	\$44,188	\$53,026	\$48,240							
Supplies	\$2,400	\$4,620	\$5,040		\$114,000	\$360	\$99,892	Supplies	\$119,870	\$119,870	\$6,550							
Taxes & Licenses - Vehicle	\$1,800	\$0			\$0	\$10,320	\$12,120	Taxes & Licenses - Vehicle	\$10,145	\$12,174	\$12,120							
Telephone	\$22,800	\$6,876	\$4,620		\$8,400	\$1,440	\$44,136	Telephone	\$37,467	\$44,961	\$44,136							
Utilities	\$14,400	\$10,800	\$6,000		\$8,400	\$5,920	\$44,800	Utilities	\$37,984	\$45,580	\$44,800							
Vehicle Replacement Costs					\$50,000	\$72,000	\$122,000	Vehicle Replacement Costs	\$30,059	\$36,070	\$122,000							
Wages	\$420,000	\$768,000	\$198,396	\$84,000	\$1,680,000	\$120,000	\$3,284,796	Wages	\$2,634,743	\$3,161,691	\$3,284,796							
Total Expenditures	\$1,628,052	\$961,654	\$308,616	\$103,968	\$2,349,308	\$543,036	\$41,944	Total Expenditures	\$5,936,578	\$5,078,023	\$5,936,578							
Net Operating Revenue	\$1,628,052	\$160,346	-\$351,816	-\$66,948	\$1,676,992	\$320,112	-\$18,160	Net Operating Revenue	\$1,002,006	\$1,312,675	\$92,474							
Other Revenue								Other Revenue										
Donations	\$10,848	\$48	\$0		\$0		\$10,848	Donations	\$6,006	\$6,006	\$10,848							
Gain/Loss on Sale of Asset	\$0	\$0	\$0		\$0		\$0	Gain/Loss on Sale of Asset	\$3,000	\$3,000	\$0							
Grants	\$0	\$0			\$0		\$0	Grants	\$1,000	\$1,000	\$1,000							
Interest Income	\$480	\$0			\$0		\$480	Interest Income	\$425	\$425	\$480							
Refunds	\$0	\$0			\$0		\$0	Refunds	\$6,045	\$6,045	\$0,045							
Reimbursement	\$0	\$0			\$0		\$0	Reimbursement	\$2									