



VALLEY COMMUNITY SERVICES BOARD
FY25 Budget vs Prior Years

	2025	2024			2024	2024			2023	2022	2021	2020	2019
	Budget	Actual - Projected	Difference (\$)	Variance (%)	Actual - Projected	BUDGET	Difference (\$)	Variance (%)	Actual	Actual	Actual	Actual	Actual
Revenue													
Gross Charges ¹	\$19,235,935	\$14,298,233	\$4,937,701	34.5%	\$14,298,233	\$16,856,107	(\$2,557,874)	-17.9%	\$15,188,950	\$14,691,943	\$14,680,573	\$14,401,078	\$14,731,674
less: Contractual Adjustments ²	1,234,017	\$578,620	655,398	113.3%	\$578,620	\$1,854,172	(\$1,275,552)	-220.4%	\$1,245,495	\$1,533,756	\$1,743,839	\$1,574,277	\$680,248
Net Collectible Charges	18,001,917	\$13,719,613	\$4,282,304	31.2%	\$13,719,613	\$15,001,935	(\$1,282,322)	-9.3%	\$13,943,456	\$13,158,188	\$12,936,733	\$12,826,801	\$14,051,426
Other Fees ³	13,767,405	\$13,202,061	\$565,344	4.3%	\$13,202,061	\$11,927,746	\$1,274,315	9.7%	\$11,340,987	\$11,097,024	\$8,923,447	\$7,389,502	\$7,832,481
Interest Income	110,000	\$49,190	\$60,810	123.6%	\$49,190	\$47,174	\$2,016	4.1%	\$26,736	\$4,183	\$2,728	\$4,765	\$6,736
Miscellaneous Revenue	1,072,751	\$1,131,997	(\$59,245)	-5.2%	\$1,131,997	\$1,131,911	\$86	0.0%	\$1,217,024	\$1,352,194	\$1,434,734	\$1,647,936	\$1,601,390
Other Revenue	14,950,157	\$14,383,248	\$566,908	3.9%	\$14,383,248	\$13,106,831	\$1,276,417	8.9%	\$12,584,748	\$12,453,400	\$10,360,909	\$9,042,202	\$9,440,607
Net Revenue	32,952,074	\$28,102,862	\$4,849,212	17.3%	\$28,102,862	\$28,108,766	(\$5,905)	0.0%	\$26,528,204	\$25,611,588	\$23,297,642	\$21,869,004	\$23,492,033
Operating Expenses													
Wages and Benefits ⁴	24,182,406	\$17,461,497	\$6,720,909	38.5%	\$17,461,497	\$20,165,728	(\$2,704,231)	-15.5%	\$13,612,926	\$12,820,237	\$13,060,338	\$15,638,447	\$14,712,010
Occupancy ⁵	800,507	\$526,986	\$273,521	51.9%	\$526,986	\$527,092	(\$106)	0.0%	\$534,996	\$511,282	\$440,866	\$602,887	\$704,154
Staff Training/Conferences	388,273	\$196,901	\$191,372	97.2%	\$196,901	\$392,296	(\$195,395)	-99.2%	\$115,922	\$128,863	\$43,037	\$137,485	\$159,277
Vehicle Expense	209,582	\$271,500	(\$61,918)	-22.8%	\$271,500	\$252,749	\$18,751	6.9%	\$145,942	\$208,742	\$211,373	\$329,947	\$357,501
Supplies	891,751	\$800,403	\$91,348	11.4%	\$800,403	\$652,901	\$147,502	18.4%	\$419,811	\$401,268	\$482,074	\$743,941	\$739,805
Equipment	93,086	\$52,057	\$41,029	78.8%	\$52,057	\$27,916	\$24,141	46.4%	\$57,542	(\$13,672)	\$39,277	\$91,034	\$132,374
Professional Services	2,265,523	\$2,095,013	\$170,511	8.1%	\$2,095,013	\$2,208,439	(\$113,426)	-5.4%	\$2,388,742	\$2,363,046	\$1,946,608	\$1,758,142	\$1,982,420
Miscellaneous	256,048	\$275,327	(\$19,279)	-7.0%	\$275,327	\$285,426	(\$10,099)	-3.7%	\$348,830	\$582,202	\$607,742	\$359,798	\$389,972
Client Related	2,873,882	\$2,666,516	\$207,366	7.8%	\$2,666,516	\$3,184,452	(\$517,936)	-19.4%	\$3,328,675	\$4,083,610	\$3,790,611	\$2,364,723	\$3,391,479
Depreciation	484,065	\$305,073	\$178,992	58.7%	\$305,073	\$263,835	\$41,238	13.5%	\$301,478	\$331,454	\$315,336	\$408,900	\$474,016
Total Operating Expenses	32,445,123	\$24,651,273	\$7,793,850	31.6%	\$24,651,273	\$27,960,834	(\$3,309,561)	-13.4%	\$21,254,863	\$21,417,032	\$20,937,263	\$22,435,305	\$23,043,009
Surplus/(Deficit)	506,950	3,451,588.27	\$(2,944,638)	-85.3%	\$3,451,588	\$147,932	\$3,303,656	95.7%	\$5,273,341	\$4,194,556	\$2,360,379	(\$566,301)	\$449,024
Admin Allocation	-	-	-		-	-	-		(1,644)	-	-	-	-
Total Direct & Alloc Expense	32,445,123	24,651,273.29	7,793,850	31.6%	24,651,273	27,960,834	(3,309,561)	-13.4%	21,253,219	21,417,032	20,937,263	22,435,305	23,043,009
Surplus/(Deficit) After Alloc	506,950	3,451,588.27	(2,944,638)	-85.3%	3,451,588	147,932	3,303,656	95.7%	5,274,985	4,194,556	2,360,379	(566,301)	449,024

Key Assumptions/Notes

1. Includes projected revenue for vacant or proposed positions totaling approximately \$2.7m and revenue projected based using a three-year average.
2. Contractual adjustments set at approximately 8% of gross charges, which is in line with historical performance.
3. Other Fees includes the known award amounts for FY25 from DBHDS as of May 30, 2024, including approximately \$1m in new unrestricted state funding. Additional awards are anticipated, namely to fund workforce development initiatives.
4. Includes a 3% COLA and 16 new positions. Of the 16 proposed positions, 12 are revenue producing (expected to produce approximately \$1.1m/yr), and 3 are funded. Also included is a 16% increase in health insurance and a 10% increase in dental insurance based on current (and improving) utilization trends.
5. Occupancy includes approximately \$200,000 for rental space in anticipation of a new, very needed space.