YTD Variance Report
FY26 - Dec
Direct Care and Treatment

DIRECT CARE AND TREATMENT

	YTD Actuals	YTD Budget	Variance
TOTAL REVENUE	**277,348,011**	**277,348,011**	**-**
PAYROLL EXPENSES			
Full Time / Part Time / Seasonal	158,641,360	162,281,585	3,640,225
Overtime Pay	7,002,625	5,131,184	(1,871,441)
Premium Pay	3,809,325	3,670,983	(138,342)
Salary Expense	**169,453,310**	**171,083,752**	**1,630,442**
Employer Exp (FICA)	12,024,862	12,911,264	886,402
Employer Exp (INSURANCE)	35,209,827	36,206,706	996,878
Employer Exp (RETIREMENT)	18,550,437	17,853,673	(696,764)
Employer Expense	**65,785,126**	**66,971,642**	**1,186,516**
Separation Costs	1,666,123	1,737,350	71,227
Workers Compensation	2,762,714	2,893,700	130,986
Unemployment Compensation	42,884	69,400	26,516
Other Empl Exp - Relocation/FICA	31,085	92,250	61,165
Other Empl Exp - Misc Benefits	237,939	2,184,450	1,946,511
Other Payroll Expense	**4,740,745**	**6,977,150**	**2,236,406**
TOTAL PAYROLL EXPENSE	**239,979,180**	**245,032,544**	**5,053,363**
NON-PAYROLL EXPENSE			
Legal	303,474	432,500	129,026
Healthcare	3,650,427	4,339,050	688,623
Other Professional	1,111,387	1,437,800	326,413
State Provided Services	1,895,180	3,364,800	1,469,620
Internal Program Support Svcs	-	2,100	2,100
Professional Services	**6,960,468**	**9,576,250**	**2,615,782**
Food	4,278,067	4,450,450	172,383
Drugs	1,635,736	1,747,800	112,064
Supplies	2,516,924	3,490,521	973,597
Equipment	464,393	1,709,300	1,244,907
Comm/ Network Svcs	3,385,118	3,876,900	491,782
Operating Expense	**12,280,238**	**15,274,971**	**2,994,733**
Fleet Services	837,113	944,350	107,237
Lodging/Airfare	365,930	531,050	165,120
Mileage/Meals	248,936	334,750	85,814
Travel Expense	**1,451,979**	**1,810,150**	**358,171**
Rental / Lease Exp	3,235,672	3,454,550	218,878
Utilities	3,124,314	3,416,800	292,486
Building Maint. /Alterations	559,684	776,350	216,666
Occupancy Expense	**6,919,670**	**7,647,700**	**728,030**
Other Operating Expense	2,002,030	3,712,516	1,710,485
Patient/Client Activities	940	13,100	12,160
Patient/Client Payroll	1,037,400	1,089,000	51,600
Employee Development	242,630	864,400	621,770
Miscellaneous Expense	25,472	-	(25,472)
Expense Reimbursement	(8,212,547)	(7,672,620)	539,927
Other Expense	**(4,904,075)**	**(1,993,604)**	**2,910,471**
Statewide Overhead	447,300	-	(447,300)
Overhead Expense	**447,300**	**-**	**(447,300)**
TOTAL NON-PAYROLL EXPENSE	**23,155,579**	**32,315,467**	**9,159,888**
TOTAL EXPENSE	**263,134,760**	**277,348,011**	**14,213,251**
FUND BALANCE	**14,213,251**	**-**	**14,213,251**