



2012 BUDGET
Approved 12/05/11



**2012 PRELIMINARY BUDGET
STATEMENT OF ACTIVITIES**

	9 Months Actual 2011	2011 12 Month Projection	Budget 2011	Preliminary Budget 2012	Notes
DEVELOPMENT					
Contributions	\$6,194	\$8,259	\$30,000	\$10,000	A
United Way of Greater Winona Area	\$10,700	\$11,000	\$11,000	\$10,500	
Golf Tournament	\$48,545	\$48,545	\$30,000	\$48,000	
Grants-Special Projects	\$5,000	\$12,500	\$20,000	\$15,000	
Special Events	\$1,605	\$1,605	\$8,000	\$4,000	
Total Development	\$72,044	\$81,909	\$99,000	\$87,500	
Development/Public Relations	\$37,527	\$39,027	\$20,000	\$20,500	B
Net Development	\$34,517	\$42,882	\$79,000	\$67,000	
SALES					
Workshop Sales	\$859,466	\$1,145,955	\$1,492,464	\$1,081,975	C
Cost of Materials	\$208,474	\$277,965	\$515,520	\$101,284	C
Net Sales	\$650,992	\$867,989	\$976,944	\$980,691	
AGENCY REVENUE					
Case Service	\$14,683	\$16,183	\$10,000	\$15,000	
DEED CBE	\$87,607	\$116,809	\$122,986	\$120,876	D
DEED SE/CE	\$250,204	\$333,605	\$365,816	\$359,541	D
DEED NEXT STEP	\$39,025	\$50,912	\$50,912	\$47,857	D
Winona County Support	\$227,705	\$303,607	\$315,000	\$305,000	E
Other County Support	\$44,381	\$56,149	\$100,000	\$44,700	F
Welfare to Work	\$78,098	\$104,131	\$120,000	\$108,000	
Transportation	\$136,117	\$181,489	\$200,000	\$175,000	E
Other Revenue	\$33,694	\$34,744	\$6,500	\$5,000	G
Grants OSHA	\$68,007	\$68,007	\$65,500	\$0	H
Grants Fastrac	\$67,973	\$67,973	\$67,712	\$0	H
D T & H, Career Options	\$442,470	\$589,960	\$630,000	\$597,000	E
TOTAL AGENCY REVENUE	\$1,489,964	\$1,923,569	\$2,054,426	\$1,777,974	
TOTAL REVENUE	\$2,175,473	\$2,834,440	\$3,110,370	\$2,825,665	
LESS: OPERATING EXPENSES	\$659,290	\$879,053	\$1,069,927	\$872,327	
LESS: ADMIN. EXPENSES	\$1,424,098	\$1,895,008	\$2,036,452	\$1,950,590	
NET INCOME/LOSS	\$92,085	\$60,379	\$3,991	\$2,748	



**2012 PRELIMINARY BUDGET
STATEMENT OF ACTIVITIES**

	OPERATING EXPENSES				
	9 Months Actual 2011	2011 12 Month Prpjection	Budget 2011	Preliminary Budget 2012	
Worker Wages	\$418,842	\$558,456	\$707,946	\$576,339	C
Worker Benefit Wages	\$38,467	\$51,289	\$64,971	\$52,908	C
Worker Workers' Compensation	\$33,678	\$44,904	\$74,867	\$34,753	C
Worker Payroll Taxes	\$34,886	\$46,515	\$59,893	\$44,090	C
Vehicle Expense	\$62,174	\$82,899	\$65,750	\$78,761	I
Repair & Maintenance	\$29,791	\$39,721	\$32,000	\$25,976	J
Utilities	\$37,604	\$50,139	\$60,000	\$55,000	
Safety Supplies	\$3,848	\$5,131	\$4,500	\$4,500	
TOTAL OPERATING EXPENSES	\$659,290	\$879,053	\$1,069,927	\$872,327	
	ADMINISTRATIVE EXPENSES				
Staff Salaries	\$895,162	\$1,193,549	\$1,304,576	\$1,270,000	K
Staff Benefits	\$181,737	\$242,316	\$279,241	\$252,000	K
Staff Taxes	\$117,751	\$157,001	\$146,968	\$139,700	K
Retirement Plan, 403B	\$6,352	\$8,469	\$7,167	\$9,017	K
Professional Services	\$25,723	\$34,297	\$26,000	\$29,500	
Office Supplies	\$12,761	\$17,015	\$20,000	\$17,000	
Continuing Education	\$5,290	\$10,000	\$10,000	\$10,000	
Outside Services-Grants	\$20,207	\$20,207	\$15,000	\$0	H
Staff Expense	\$38,479	\$51,305	\$60,000	\$49,376	
Telephone	\$4,457	\$5,943	\$5,000	\$6,000	
Postage	\$3,338	\$4,451	\$5,000	\$5,000	
Dues & Subscriptions	\$6,553	\$8,737	\$9,000	\$8,742	
Depreciation	\$53,622	\$71,496	\$71,500	\$85,000	L
Janitorial, Uniforms	\$7,352	\$9,803	\$8,000	\$10,755	
Interest Expense	\$17,414	\$23,219	\$24,000	\$19,500	
Client Transportation	\$17,731	\$23,641	\$27,000	\$24,000	
Insurance	\$9,316	\$12,421	\$15,000	\$13,500	
Misc. Expenses	\$853	\$1,137	\$3,000	\$1,500	
Bad Dept Expense	\$0	\$0	\$0	\$0	
TOTAL ADMINISTRATIVE EXPENSES	\$1,424,098	\$1,895,008	\$2,036,452	\$1,950,590	



	2010	2011	2011	2011	Projected	Cost of	Direct
	Actual	Jan - Sept	Projection	Budget	2012	Materials	Labor
					Budget		
Production Floor 1							
Brian's Toys	\$0	\$6,033	\$8,044	\$0	\$18,000	\$0	
Fastenal Company	\$11,153	\$1,078	\$1,437	\$6,583	\$10,000	\$0	
Hal Leonard Corp.	\$45,348	\$43,741	\$58,321	\$52,021	\$65,000	\$0	
Peerless Chain Company	\$5,487	\$6,094	\$8,125	\$5,760	\$8,125	\$0	
RockTenn	\$7,862	\$0	\$0	\$9,744	\$0	\$0	
Thern	\$0	\$13,407	\$17,876	\$0	\$18,000	\$3,960	
Shredding					\$10,000		New Sales
Watkins Inc.	\$90,135	\$43,219	\$57,625	\$26,664	\$67,500	\$0	
Watlow Electric Mfg.	\$22,017	\$765	\$1,020	\$23,988	\$0	\$0	
Wincraft	\$194,648	\$116,407	\$155,209	\$203,840	\$175,000	\$0	
Winona Knits & Mitts					\$50,000	\$12,500	
Winona Lighting	\$0	\$6,193	\$8,257	\$0	\$11,000	\$0	
Other	\$70,433	\$21,145	\$28,193	\$62,168	\$50,000	\$1,500	\$20,000 New Sales
Total	\$447,083	\$258,082	\$344,109	\$390,768	\$482,625	\$17,960	\$205,115.63
Production Floor 2							
		Total					
Peerless Chain Company	\$48,802	\$38,102	\$50,803	\$45,840	\$50,000	\$0	
RockTenn	\$647,671	\$241,819	\$281,211	\$633,104	\$108,000	\$75,600	
Other	\$2,890	\$0					
Total	\$699,363	\$279,921	\$332,014	\$678,944	\$158,000	\$75,600	\$16,748.000
CBS Sites							
Behrens	\$0	\$18,810	\$25,080	\$0	\$26,400		
Benchmark	\$26,366	\$24,485	\$32,647	\$25,697	\$29,000		
Bluff City Properties	\$9,700	\$4,600	\$6,133	\$9,467	\$5,200		
Bluffview Montessori School	\$6,336	\$9,680	\$12,907	\$14,256	\$13,000		
Bub's Brewing Co.	\$12,550	\$9,550	\$12,733	\$12,667	\$12,750		
Chartwell	\$6,842	\$6,874	\$9,165	\$5,727	\$9,500		
Cotter School	\$2,641	\$7,901	\$10,535	\$2,640	\$3,500		
Cotter/Steak Shop Catering	\$17,829	\$15,416	\$20,555	\$15,840	\$18,000		
Fastenal Company	\$83,494	\$36,203	\$48,271	\$97,125	\$50,000		
Hal Leonard	\$9,228	\$5,476	\$7,301	\$7,169	\$8,500		
Peerless Chain	\$71,500	\$62,110	\$82,813	\$71,573	\$80,000		
Riverstar	\$0	\$13,979	\$18,639	\$0	\$25,000		
RTP Company	\$42,168	\$31,920	\$42,560	\$42,336	\$42,500		
Watkins Inc.	\$0	\$9,566	\$12,755	\$0	\$13,000		
Watlow	\$24,434	\$30,236	\$40,315	\$24,988	\$35,500		
Wellingtons/Westgate Bowl	\$11,554	\$10,530	\$14,040	\$0	\$14,000		
Wincraft	\$3,690	\$3,918	\$5,224	\$4,920	\$5,500		
Other	\$29,022	\$15,181	\$20,241	\$63,347	\$50,000	\$30,000	New Sales
Total	\$357,354	\$316,435	\$421,913	\$397,752	\$441,350	\$7,724	\$264,810.00
					\$1,081,975	\$101,284	\$486,674
Program Wages		5% of gross sales					\$54,098.75
Administrative/Production Wages		2.5% of gross sales					\$27,049.38
Total Wages							\$567,822
Plus 1.5%							\$576,339
Based on 2011 activity				Benefits	9.18%		\$52,908
W/C mode reduction of 31.5 %. Reduced 2012 expense by 25%				W/C	6.03%		\$34,753
Employer Taxes				Taxes	7.65%		\$44,090

Notes to 2012 Budget



A Contributions

Reduced contributions based on current year and anticipating less with the Laundry project fund raiser.

B Development

Projected 2011 has included Laundry expenses. I extracted the majority of this expense leaving some in for 2012.

C Sales, Cost of Materials, Wages, Workers Compensation and Employer Taxes

See Page 3. Projected sales for 2011. Removed any contracts we no longer have and added in the new contracts.

Also added in new sales for Production and CBS of \$60,000. Wages and related expenses based on activity from 2011 with any adjustments we know of. i.e. Workers Compensation reduction.

D State of Minnesota, DEED

Actual contract amounts, maximum we can earn.

E Winona County Support, Transportation & DT & H

Slight reduction in rates. Not anticipating many new referrals.

F Other Counties

The Wisconsin program was closed in 2011. A small amount of revenue is earned from Trempealeau County. Have included this here.

G Other Revenue

In 2011 we did a considerable amount of work for the Workforce Center. We are not anticipating this to happen in 2012.

H Grants and Outside services for grants

Both the OSHA and Fastrac grant ended in September 2011, no renewals.

I Vehicle Expense

Reviewed fleet, estimated costs for 2012 adding 1 new bus.

J Repair & Maintenance

Evaluated what major repairs were completed in 2011. Numerous dollars were for cleaning up the machining department. Anticipated 2012 expense to be lower.

K Staff Salaries, Benefits & Taxes

Used current staff roster, added 2 job coach positions, currently down 2. Added overall 3% increase in payroll dollars. Benefits and taxes on 2011 activity making adjustments we know of. i.e. Workers compensation and Unemployment compensation reductions.

L Depreciation

Recalculated depreciation costs, adding 1 new bus.