

Bethel Lutheran Church Budget FY10

8/26/2009

Summary of Changes From Last Year's Budget

FY09 Expense Budget

\$967,018

Savings/Additions for FY10

Description	Savings	Additions	
Staffing reductions (including benefits)	-\$25,459		
Addition of school/church split staff		\$86,647	(offset by administrative transfer)
Benevolence tithe adjusted for lower income	-\$14,100		
Modified contracts			
Copier service	-\$19,951		
Janitorial	-\$8,880		
Insurance	-\$10,920		
Outside accounting firm	-\$4,270		
Utilities (including Green Initiative)	-\$4,632		
Depreciation (includes new assets)		\$2,823	(cashless expense)
Fee based events		\$16,950	(offset by higher income)
Telecommunications		\$2,290	
Repair & Maintenance	-\$4,970		
(Remaining reductions reflect actual FY'10 usage)			
Taxes & Assesments	-\$1,026		
Advertising & Publicity	-\$2,370		
Events, Programs & Speakers	-\$2,600		
Transportation	-\$950		
Postage & Mailing	-\$1,315		
Program Support	-\$869		
Others	-\$162		
TOTALS	-\$102,474	\$108,710	\$6,236

FY10 Expense Budget

\$973,254

Transfers from other parts of the organization

-\$136,047

From school	-\$86,647
From Stelling site	-\$6,000
Income from Fee Based Events	-\$43,400

FY10 Expense Budget after transfers

\$837,207

Balance Sheet Cash Transfers

\$41,705

FY10 Full Funding

\$878,912

Remove Depreciation

-\$82,455

Net Cash Expense (without depreciation)

\$796,457

FY'10 Projected General Fund Income

\$810,000

Remaining for Building Reserves

\$13,543

Bethel Church Budget Proposal 2009-2010

Acct #	Acct Name	Budget 09	Projected Actual 09	Request Budget 10	Change in Budget	
4205	INCOME: Event & Activity Fees/Misc Income	26,650	65,000	43,400	16,750	62.9%
6101	Staffing: Salaries	467,724	432,150	529,141	61,417	13.1%
6103	Temporary Help	0	0	0	0	--
6104	Employer Benefits	39,608	40,500	36,038	-3,570	-9.0%
6105	Employer Social Security	18,206	15,645	22,144	3,938	21.6%
6106	Employer Medicare	4,246	4,770	5,178	932	22.0%
6107	Employee Retirement	18,810	25,932	21,218	2,408	12.8%
6108	Workers Compensation	4,577	4,228	4,200	-377	-8.2%
6109	Recruitment/Personnel	500	652	500	0	0.0%
6110	Payroll/Benefits Service Fees	5,000	3,920	4,000	-1,000	-20.0%
6111	Training & Development	8,660	4,346	6,100	-2,560	-29.6%
	Subtotal Staffing:	567,331	532,143	628,519	61,188	10.8%
6200	Ministry & Programs					
6201	Events, Programs & Speakers	6,800	8,893	4,200	-2,600	-38.2%
6202	Program Support	12,380	5,040	11,511	-869	-7.0%
6203	Fee Based Events	26,450	62,000	43,400	16,950	64.1%
6204	Advertising & Publicity	4,020	1,952	1,650	-2,370	-59.0%
6205	Printing & Copier (Service Contract 2010)	22,351	3,869	2,400	-19,951	-89.3%
6206	Appreciation & Benevolence	77,600	50,000	63,500	-14,100	-18.2%
6207	Postage & Mailing	2,240	915	925	-1,315	-58.7%
6208	Hospitality	2,300	1,658	1,550	-750	-32.6%
6209	Dues & Subscriptions	835	444	450	-385	-46.1%
6210	General Supplies & Services	5,550	8,500	6,150	600	10.8%
6211	Instructional Mats. & Supplies	4,700	5,105	5,100	400	8.5%
6213	Transportation	1,620	6	670	-950	-58.6%
	Subtotal Ministry & Programs:	166,846	148,382	141,506	-25,340	-15.2%
6300	Technology and Equipment					
6302	Telecommunications	3,410	6,200	5,700	2,290	67.2%
6304	Equipment Purchases under < \$2k	1,000	858	1,000	0	0.0%
6305	Equipment Leases/Rentals	672	448	500	-172	-25.6%
	Subtotal Technology and Equipment:	5,082	7,506	7,200	2,118	41.7%
6400	Facilities & Overhead					
6401	Insurance	17,560	12,672	6,640	-10,920	-62.2%
6402	Professional Fees & Licenses	10,470	27,356	6,200	-4,270	-40.8%
6403	Safety & Security	1,268	3,418	1,968	700	55.2%
6404	Taxes & Assessments	4,260	1,617	3,234	-1,026	-24.1%
6405	Utilities	16,832	11,760	12,200	-4,632	-27.5%
6407	Repair & Maint. - Leases	300	1,343	300	0	0.0%
6408	Repair & Maintenance Bldg. & Premises	13,250	9,500	13,500	250	1.9%
6409	Repair & Maint. - Equipment	11,620	9,885	6,400	-5,220	-44.9%
6411	Custodial Supplies	2,562	1,850	1,600	-962	-37.5%
6412	Interest Expense	52,005	54,030	52,412	407	0.8%
6413	Contract/Outside Service	18,000	12,960	9,120	-8,880	-49.3%
	Subtotal Facilities & Overhead:	148,127	146,391	113,574	-34,553	-23.3%
	Subtotal Expenses before Depreciation	887,386	834,422	890,799	3,413	0.4%
6499	Depreciation	79,632	77,771	82,455	2,823	3.5%
	Totals - Expenses	967,018	912,193	973,254	6,236	0.6%
	Bethel School Administrative Transfer			-86,647	-86,647	--
	Stelling Site Administrative Transfer			-6,000	-6,000	--
	Totals - Expenses - After administrative transfers	967,018	912,193	880,607	-86,411	-8.9%
	Fee Based Income	-26,650	-65,000	-43,400	-16,750	62.9%
	Net Expenses for General Fund	940,368	847,193	837,207	-103,161	-11.0%
	Balance Sheet Cash Transfers	24,850	38,880	41,705	41,705	167.8%
	Full Funding	965,218	886,073	878,912	-86,306	-8.9%
	Net Cash expenses (without depreciation)	885,586	808,302	796,457	-89,129	-10.1%