

# Bethel Lutheran Church Proposed Budget FY11

8/23/2010

## Summary of Changes From Last Year's Budget

### FY11 Expense Budget

**\$886,218**

### Savings/Additions for FY11

Account	Description	Savings	Additions	
6120	Change in admin transfers from other parts of org	-\$6,000		
6206	Benevolence tithe adjusted for lower income	-\$3,650		
6412	Interest on mortgage and copier	-\$1,570		
6499	Depreciation (cashless expense)	-\$3,742		
6101-6111	Staffing increases (new position, COL) incl benefits		\$3,925	
	Adult Choir accompanist (new):	\$4,000		
	Adult Ministry Coordinator (new):	\$13,500		
	Children's Ministry/Nursery (change):	-\$9,770		
6201	Western States ELCA Youth Convention		\$1,500	
6202	Expenses for calling associate pastor		\$2,500	
6304	Computer replacements		\$2,300	
6402	Bus Program Support		\$1,100	
6404	Taxes & Assesments		\$1,126	
6407-6409	Repair & Maintenance		\$5,490	
	Bi-annual projector bulbs:	\$4,800		
	Handbell maintenance:	\$1,200		
4303	Reimburse school for church member discounts		\$11,000	
	Changes to reflect actual FY10 usage			
6210	General Supplies & Services	-\$900		
6302	Telecommunications	-\$1,300		
6403	Alarm service		\$947	
6414	Banking Fees		\$3,300	
	Move cost of sound equipment insurance + reduce other premiums			
6202	Program Support	-\$4,580		
6401	Insurance		\$3,940	
	Other budget changes	-\$1,936		
	<b>TOTALS OF SAVINGS AND ADDITIONS</b>	<b>-\$23,678</b>	<b>\$37,128</b>	<b>\$13,450</b>
	<b>FY11 Expense Budget</b>			<b>\$899,668</b>
	Income/Expenses from Fee-Based Events			\$41,700
	<b>FY11 Expense Budget Without Fee Based Events</b>			<b>\$857,968</b>
	Balance Sheet Cash Transfers			\$32,143
	<b>FY11 Full Funding</b>			<b>\$890,111</b>
	Remove Depreciation			-\$78,713
	<b>Net Cash Expense (without depreciation)</b>			<b>\$811,398</b>
	Facility Use Fees (Sunflower learning Center)			-\$32,000
	<b>Net Cash Needed for FY11 Operations</b>			<b>\$779,398</b>
	<b>FY11 Projected General Fund Income</b>			<b>\$790,000</b>
	<b>Remaining for Building Reserves</b>			<b>\$10,602</b>

**Bethel Lutheran Church Budget Proposal 2010-2011**

Acct #	Acct Name	Budget 10	Projected Actual 10	Request Budget 11	Change in Budget	
4205	<b>INCOME: Event &amp; Activity Fees/Misc Income</b>	43,400	29,465	41,700	-1,700	-3.9%
4303	<b>School Tuition Discounts Church Members</b>	0	11,000	11,000		
6101	<b>Staffing: Salaries</b>	529,141	481,283	534,975	5,834	1.1%
6103	Temporary Help	0	0	0	0	--
6104	Employer Benefits	40,027	37,147	38,305	-1,722	-4.3%
6105	Employer Social Security	22,144	20,642	22,824	680	3.1%
6106	Employer Medicare	5,178	4,954	5,348	170	3.3%
6107	Employee Retirement	20,670	16,552	18,252	-2,418	-11.7%
6108	Workers Compensation	4,873	5,155	4,381	-492	-10.1%
6109	Recruitment/Personnel	500	650	850	350	70.0%
6110	Payroll/Benefits Service Fees	4,000	5,222	5,222	1,222	30.6%
6111	Training & Development	6,350	5,250	6,650	300	4.7%
6120	Administrative Charge	-92,400	-92,400	-98,400	-6,000	6.5%
	<b>Subtotal Staffing:</b>	<b>540,483</b>	<b>484,455</b>	<b>538,408</b>	<b>-2,075</b>	<b>-0.4%</b>
6200	<b>Ministry &amp; Programs</b>					
6201	Events, Programs & Speakers	4,200	3,150	5,950	1,750	41.7%
6202	Program Support	11,511	9,080	8,550	-2,961	-25.7%
6203	Fee Based Events	43,400	29,341	41,700	-1,700	-3.9%
6204	Advertising & Publicity	1,650	1,010	1,800	150	9.1%
6205	Printing & Copier (Service Contract+lease taxes)	2,400	2,772	2,100	-300	-12.5%
6206	Appreciation & Benevolence	63,500	55,650	59,850	-3,650	-5.7%
6207	Postage & Mailing	925	1,003	1,290	365	39.5%
6208	Hospitality	2,050	915	2,250	200	9.8%
6209	Dues & Subscriptions	450	735	975	525	116.7%
6210	General Supplies & Services	6,150	4,800	5,250	-900	-14.6%
6211	Instructional Mats. & Supplies	5,100	4,015	5,500	400	7.8%
6213	Transportation	670	700	870	200	29.9%
	<b>Subtotal Ministry &amp; Programs:</b>	<b>142,006</b>	<b>113,171</b>	<b>136,085</b>	<b>-5,921</b>	<b>-4.2%</b>
6300	<b>Technology and Equipment</b>					
6302	Telecommunications	5,700	4,347	4,400	-1,300	-22.8%
6304	Equipment Purchases under < \$1k	1,000	1,000	3,300	2,300	230.0%
6305	Equipment Leases/Rentals	500	371	425	-75	-15.0%
	<b>Subtotal Technology and Equipment:</b>	<b>7,200</b>	<b>5,718</b>	<b>8,125</b>	<b>925</b>	<b>12.8%</b>
6400	<b>Facilities &amp; Overhead</b>					
6401	Insurance	6,640	6,323	10,580	3,940	59.3%
6402	Professional Fees & Licenses	6,200	4,450	7,300	1,100	17.7%
6403	Safety & Security	1,968	2,735	2,915	947	48.1%
6404	Taxes & Assesments	3,234	3,797	4,360	1,126	34.8%
6405	Utilities	12,200	11,232	11,950	-250	-2.0%
6407	Repair & Maint. - Leases	300	0	0	-300	-100.0%
6408	Repair & Maintenance Bldg. & Premises	13,500	10,000	12,500	-1,000	-7.4%
6409	Repair & Maint. - Equipment	6,400	7,010	13,190	6,790	106.1%
6411	Custodial Supplies	1,600	1,336	1,400	-200	-12.5%
6412	Interest Expense	52,412	52,666	50,842	-1,570	-3.0%
6413	Contract/Outside Service	9,620	8,430	9,000	-620	-6.4%
6414	Banking Fees	0	3,307	3,300	3,300	
	<b>Subtotal Facilities &amp; Overhead:</b>	<b>114,074</b>	<b>111,286</b>	<b>127,337</b>	<b>13,263</b>	<b>11.6%</b>
	<b>Subtotal Expenses before Depreciation</b>	<b>803,763</b>	<b>725,630</b>	<b>820,955</b>	<b>17,192</b>	<b>2.1%</b>
6499	<b>Depreciation</b>	<b>82,455</b>	<b>86,203</b>	<b>78,713</b>	<b>-3,742</b>	<b>-4.5%</b>
	<b>Totals - Expenses</b>	<b>886,218</b>	<b>811,833</b>	<b>899,668</b>	<b>13,450</b>	<b>1.5%</b>
	<b>Fee-Based Event Income/Expenses</b>	<b>-43,400</b>	<b>-29,465</b>	<b>-41,700</b>		
	<b>Expense Budget Without Fee-Based Events</b>	<b>842,818</b>	<b>782,368</b>	<b>857,968</b>	<b>15,150</b>	<b>1.8%</b>
	<b>Balance Sheet Cash Transfers</b>	<b>41,705</b>	<b>30,475</b>	<b>32,143</b>	<b>-9,562</b>	<b>-22.9%</b>
	<b>Full Funding</b>	<b>884,523</b>	<b>812,843</b>	<b>890,111</b>	<b>5,588</b>	<b>0.6%</b>
	<b>Net Cash expenses (without depreciation)</b>	<b>802,068</b>	<b>726,640</b>	<b>811,398</b>	<b>9,330</b>	<b>1.2%</b>
4201	<b>Facility Use Fees (Sunflower Learning Center)</b>			<b>-32,000</b>		
	<b>Net Expenses for General Fund</b>	<b>802,068</b>	<b>726,640</b>	<b>779,398</b>	<b>-22,670</b>	<b>-2.8%</b>