

# Bethel Lutheran Church Proposed Budget FY12

8/22/2011

## Summary of Changes From Last Year's Budget

**FY11 Expense Budget**

**\$899,167**

### Savings/Additions for FY12

Account Description	Savings	Additions	
6104 Employer Benefits	-\$9,424		
6107 Employee Retirement		\$3,300	
6120 Change admin transfers from Stelling	-\$3,000		
6202 Program Support	-\$1,000		
6206 Appreciation & Benevolence	-\$2,100		
6208 Hospitality		\$ 3,550	
6210 General Supplies & Services		\$ 1,000	
6305 Equipment Leases/Rentals		\$ 2,170	
6402 Professional Fees & Licenses		\$ 3,750	
6405 Utilities		\$ 1,750	
6408 Repair & Maintenance Bldg & Premises		\$ 2,100	
6409 Repair & Maintenance - Equipment	-\$3,830		
6412 Interest on mortgage	-\$10,222		
6414 Banking Fees	-\$2,400		
<b>Changes to reflect actual FY11 costs</b>			
6205 Printing & Copier		\$350	
6207 Postage & Mailing		\$190	
6209 Dues & Subscriptions		\$150	
6213 Transportation		\$450	
6304 Equipment Purchases		\$500	
6401 Insurance		\$617	
6404 Taxes & Assessments	-\$680		
6411 Custodial Supplies		\$600	
Other budget changes	\$1,877		
<b>TOTALS OF SAVINGS AND ADDITIONS</b>	<b>-\$30,780</b>	<b>\$20,477</b>	<b>-\$10,303</b>
<b>FY12 Expense Budget</b>			<b>\$888,864</b>
Income/Expenses from Fee-Based Events			\$41,700
<b>FY12 Expense Budget Without Fee Based Events</b>			<b>\$847,164</b>
Balance Sheet Cash Transfers			\$41,398
<b>FY12 Full Funding</b>			<b>\$888,562</b>
Remove Depreciation			-\$78,341
<b>Net Cash Expense (without depreciation)</b>			<b>\$810,151</b>
Facility Use Fees (Sunflower learning Center)			-\$40,000
<b>Net Cash Needed for FY12 Operations</b>			<b>\$770,151</b>
<b>FY12 Projected General Fund Income</b>			<b>\$770,000</b>
<b>Remaining for Reserves</b>			<b>\$151</b>

## Bethel Lutheran Church Budget Proposal 2011-2012

Acct #	Acct Name	Budget 11	Projected Actual 11	Request Budget 12	Change in Budget	
4205	<b>INCOME: Event &amp; Activity Fees/Misc Income</b>	41,700	37,250	41,700	0	0.0%
4303	<b>School Tuition Discounts Church Members</b>	11,000	12,000	11,000	0	
6101	<b>Staffing: Salaries</b>	534,975	468,181	535,600	625	0.1%
6103	Temporary Help	0	0	0	0	--
6104	Employer Benefits	38,905	39,256	29,481	-9,424	-24.2%
6105	Employer Social Security	22,824	19,921	23,626	802	3.5%
6106	Employer Medicare	5,348	4,787	5,518	170	3.2%
6107	Employee Retirement	17,652	16,552	20,952	3,300	18.7%
6108	Workers Compensation	4,381	3,954	4,361	-20	-0.5%
6109	Recruitment/Personnel	850	650	850	0	0.0%
6110	Payroll/Benefits Service Fees	5,222	5,073	5,222	0	0.0%
6111	Training & Development	6,650	5,838	6,950	300	4.5%
6120	Administrative Charge	-98,400	-98,400	-101,400	-3,000	3.0%
	<b>Subtotal Staffing:</b>	<b>538,407</b>	<b>465,812</b>	<b>531,159</b>	<b>-7,248</b>	<b>-1.3%</b>
6200	<b>Ministry &amp; Programs</b>					
6201	Events, Programs & Speakers	5,950	5,850	5,950	0	0.0%
6202	Program Support	8,550	6,639	7,550	-1,000	-11.7%
6203	Fee Based Events	41,700	38,151	41,700	0	0.0%
6204	Advertising & Publicity	1,800	1,260	1,950	150	8.3%
6205	Printing & Copier (Service Contract+lease taxes)	2,100	2,406	2,450	350	16.7%
6206	Appreciation & Benevolence	59,850	55,032	57,750	-2,100	-3.5%
6207	Postage & Mailing	1,290	1,350	1,480	190	14.7%
6208	Hospitality	1,750	1,240	5,300	3,550	202.9%
6209	Dues & Subscriptions	975	750	1,125	150	15.4%
6210	General Supplies & Services	5,250	5,440	6,250	1,000	19.0%
6211	Instructional Mats. & Supplies	5,500	3,689	5,700	200	3.6%
6213	Transportation	870	1,150	1,320	450	51.7%
	<b>Subtotal Ministry &amp; Programs:</b>	<b>135,585</b>	<b>122,957</b>	<b>138,525</b>	<b>2,940</b>	<b>2.2%</b>
6300	<b>Technology and Equipment</b>					
6302	Telecommunications	4,400	4,854	4,400	0	0.0%
6304	Equipment Purchases under < \$1k	3,300	3,300	3,800	500	15.2%
6305	Equipment Leases/Rentals	425	371	2,595	2,170	510.6%
	<b>Subtotal Technology and Equipment:</b>	<b>8,125</b>	<b>8,525</b>	<b>10,795</b>	<b>2,670</b>	<b>32.9%</b>
6400	<b>Facilities &amp; Overhead</b>					
6401	Insurance	10,580	10,617	11,197	617	5.8%
6402	Professional Fees & Licenses	7,300	7,111	11,050	3,750	51.4%
6403	Safety & Security	2,915	2,550	2,915	0	0.0%
6404	Taxes & Assessments	4,360	3,680	3,680	-680	-15.6%
6405	Utilities	11,950	11,158	13,700	1,750	14.6%
6407	Repair & Maint. - Leases	0	0	0	0	--
6408	Repair & Maintenance Bldg. & Premises	12,500	7,614	14,600	2,100	16.8%
6409	Repair & Maint. - Equipment	13,190	13,532	9,360	-3,830	-29.0%
6411	Custodial Supplies	1,400	1,637	2,000	600	42.9%
6412	Interest Expense	50,842	50,955	40,620	-10,222	-20.1%
6413	Contract/Outside Service	9,000	7,710	8,650	-350	-3.9%
6414	Banking Fees	3,300	2,200	900	-2,400	
	<b>Subtotal Facilities &amp; Overhead:</b>	<b>127,337</b>	<b>118,764</b>	<b>118,672</b>	<b>-8,665</b>	<b>-6.8%</b>
	<b>Subtotal Expenses before Depreciation</b>	<b>820,454</b>	<b>728,058</b>	<b>810,151</b>	<b>-10,303</b>	<b>-1.3%</b>
6499	<b>Depreciation</b>	<b>78,713</b>	<b>79,950</b>	<b>78,341</b>	<b>-372</b>	<b>-0.5%</b>
	<b>Totals - Expenses</b>	<b>899,167</b>	<b>808,008</b>	<b>888,492</b>	<b>-10,675</b>	<b>-1.2%</b>
	<b>Fee-Based Event Income/Expenses</b>	<b>-41,700</b>	<b>-37,250</b>	<b>-41,700</b>		
	<b>Expense Budget Without Fee-Based Events</b>	<b>857,467</b>	<b>770,758</b>	<b>846,792</b>	<b>-10,675</b>	<b>-1.2%</b>
	<b>Balance Sheet Cash Transfers (mortgage &amp; copier principal payme</b>	<b>32,143</b>	<b>24,057</b>	<b>41,398</b>	<b>9,255</b>	<b>28.8%</b>
	<b>Full Funding</b>	<b>889,610</b>	<b>794,815</b>	<b>888,190</b>	<b>-1,420</b>	<b>-0.2%</b>
	<b>Net Cash expenses (without depreciation)</b>	<b>810,897</b>	<b>714,865</b>	<b>809,849</b>	<b>-1,048</b>	<b>-0.1%</b>
4201	<b>Facility Use Fees (Sunflower Learning Center)</b>	<b>-32,000</b>		<b>-40,000</b>	<b>-8,000</b>	
	<b>Net Expenses for General Fund</b>	<b>778,897</b>	<b>714,865</b>	<b>769,849</b>	<b>-9,048</b>	<b>-1.2%</b>

# Bethel Lutheran School Proposed Budget FY12

8/22/2011

## Summary of Changes From Last Year's Budget

**FY11 Expense Budget** **\$1,253,232**

### Savings/Additions for FY12

<u>Account Description</u>	<u>Savings</u>	<u>Additions</u>		
6101 Staffing: Salaries	-\$83,112			
6104 Employer Benefits		\$24,787		
6105 Employer Social Security	-\$5,153			
6106 Employer Medicare	-\$1,205			
6202 Program Support	-\$1,050			
6203 Fee Based Events	-\$23,600			
6302 Telecommunications		\$3,100		
6305 Equipment Leases/Rentals		\$2,020		
6405 Utilities	-\$1,030			
6411 Custodial Supplies		\$2,600		
6413 Contract/Outside Service	-\$2,200			
 <b>Changes to reflect actual FY11 costs</b>				
6108 Workers Compensation	-\$942			
6109 Recruitment/Personnel	-\$300			
6110 Payroll/Benefits Service Fees	-\$300			
6201 Events, Programs & Speakers	-\$250			
6210 General Supplies & Services		\$950		
6401 Insurance	-\$448			
6412 Interest Expense	-\$850			
6414 Banking Fees		\$100		
Other budget changes		\$514		
 <b>TOTALS OF SAVINGS AND ADDITIONS</b>		<u>-\$120,440</u>	<u>\$34,071</u>	<u>-\$86,369</u>
<b>FY12 Expense Budget</b>				<b>\$1,137,083</b>
Income/Expenses from Fee-Based Events				\$20,900
<b>FY12 Expense Budget Without Fee Based Events</b>				<u><b>\$1,116,183</b></u>
Balance Sheet Cash Transfers				-\$2,425
<b>FY12 Full Funding</b>				<u><b>\$1,113,758</b></u>
Remove Depreciation				\$19,563
<b>Net Cash Expense (without depreciation)</b>				<u><b>\$1,133,321</b></u>
Facility Use Fees (Sunflower learning Center)				-\$80,000
<b>Net Cash Needed for FY12 Operations</b>				<u><b>\$1,053,321</b></u>
<b>FY12 Projected School Receipts</b>				<b>\$1,056,848</b>
<b>Remaining for Reserves</b>				<b>\$3,288</b>

## Bethel Lutheran School Budget Proposal 2011-2012

Acct #	Acct Name	Budget 11	Projected Actual 11	Request Budget 12	Change in Budget	
4205	<b>INCOME: Event &amp; Activity Fees/Misc Income</b>	44,750	46,257	20,900	-23,850	-53.3%
4303	<b>School Tuition Discounts Church Members</b>	106,057	89,628	76,277	-29,780	
6101	<b>Staffing: Salaries</b>	779,475	727,437	696,363	-83,112	-10.7%
6115	Staffing Substitutes	7,850	6,388	7,550	-300	-3.8%
6104	Employer Benefits	47,665	56,362	72,452	24,787	52.0%
6105	Employer Social Security	48,327	41,028	43,175	-5,153	-10.7%
6106	Employer Medicare	11,302	10,023	10,097	-1,205	-10.7%
6107	Employee Retirement	0	0	0	0	--
6108	Workers Compensation	9,941	9,392	9,000	-942	-9.5%
6109	Recruitment/Personnel	1,200	839	900	-300	-25.0%
6110	Payroll/Benefits Service Fees	5,800	5,311	5,500	-300	-5.2%
6111	Training & Development	3,200	1,075	3,200	0	0.0%
6120	Administrative Charge	86,400	86,400	86,400	0	0.0%
	<b>Subtotal Staffing:</b>	<b>1,001,161</b>	<b>944,254</b>	<b>934,636</b>	<b>-66,525</b>	<b>-6.6%</b>
6200	<b>Ministry &amp; Programs</b>					
6201	Events, Programs & Speakers	750	362	500	-250	-33.3%
6202	Program Support	12,250	8,279	11,200	-1,050	-8.6%
6203	Fee Based Events	33,850	31,259	10,250	-23,600	-69.7%
6204	Advertising & Publicity	20,500	18,286	20,500	0	0.0%
6205	Printing & Copier (Service Contract+lease taxes)	1,900	1,804	2,200	300	15.8%
6206	Appreciation & Benevolence	150	0	150	0	0.0%
6207	Postage & Mailing	800	757	800	0	0.0%
6208	Hospitality	550	670	550	0	0.0%
6209	Dues & Subscriptions	500	364	750	250	50.0%
6210	General Supplies & Services	9,000	9,537	9,950	950	10.6%
6211	Instructional Mats. & Supplies	8,000	7,344	8,000	0	0.0%
6212	Travel & Entertainment	150	0	150	0	0.0%
	<b>Subtotal Ministry &amp; Programs:</b>	<b>88,400</b>	<b>78,662</b>	<b>65,000</b>	<b>-23,400</b>	<b>-26.5%</b>
6300	<b>Technology and Equipment</b>					
6301	Information Technology	1,000	811	1,000	0	0.0%
6302	Telecommunications	500	2,762	3,600	3,100	620.0%
6303	Computer Maintenance	500	980	500	0	0.0%
6304	Equipment Purchases under < \$1k	1,550	998	1,550	0	0.0%
6305	Equipment Leases/Rentals	2,500	2,352	4,520	2,020	80.8%
	<b>Subtotal Technology and Equipment:</b>	<b>6,050</b>	<b>7,903</b>	<b>11,170</b>	<b>5,120</b>	<b>84.6%</b>
6400	<b>Facilities &amp; Overhead</b>					
6401	Insurance	5,548	4,646	5,100	-448	-8.1%
6402	Professional Fees & Licenses	4,560	3,178	5,060	500	11.0%
6403	Safety & Security	3,100	2,185	2,864	-236	-7.6%
6405	Utilities	14,706	14,484	13,676	-1,030	-7.0%
6408	Repair & Maintenance Bldg. & Premises	3,000	3,207	3,000	0	0.0%
6409	Repair & Maint. - Equipment	0	135	0	0	--
6411	Custodial Supplies	2,600	3,648	5,200	2,600	100.0%
6412	Interest Expense	850	318	0	-850	-100.0%
6413	Contract/Outside Service	14,200	10,894	12,000	-2,200	-15.5%
6414	Banking Fees	500	611	600	100	
6498	Bad Debt	2,500	1,093	2,500	0	
	<b>Subtotal Facilities &amp; Overhead:</b>	<b>51,564</b>	<b>44,398</b>	<b>50,000</b>	<b>-1,564</b>	<b>-3.0%</b>
	<b>Subtotal Expenses before Depreciation</b>	<b>1,253,232</b>	<b>1,164,845</b>	<b>1,137,083</b>	<b>-116,149</b>	<b>-9.3%</b>
6499	<b>Depreciation</b>	<b>17,675</b>	<b>16,968</b>	<b>19,563</b>	<b>1,888</b>	<b>10.68%</b>
	<b>Totals - Expenses</b>	<b>1,270,907</b>	<b>1,181,813</b>	<b>1,156,646</b>	<b>-114,261</b>	<b>-9.0%</b>
	<b>Fee-Based Event Income/Expenses</b>	<b>-44,750</b>	<b>-46,257</b>	<b>-20,900</b>	<b>23,850</b>	<b>-53.3%</b>
	<b>Expense Budget Without Fee-Based Events</b>	<b>1,226,157</b>	<b>1,135,556</b>	<b>1,135,746</b>	<b>-90,411</b>	<b>-7.4%</b>
	<b>Balance Sheet Cash Transfers (mortgage &amp; copier principal payme</b>	<b>5,598</b>	<b>5,598</b>	<b>3,173</b>	<b>-2,425</b>	<b>-43.3%</b>
	<b>Full Funding</b>	<b>1,231,755</b>	<b>1,141,154</b>	<b>1,138,919</b>	<b>-92,836</b>	<b>-7.5%</b>
	<b>Net Cash expenses (without depreciation)</b>	<b>1,214,080</b>	<b>1,124,186</b>	<b>1,119,356</b>	<b>-94,724</b>	<b>-7.8%</b>
4201	<b>Facility Use Fees (Sunflower Learning Center)</b>	<b>-30,000</b>		<b>-80,000</b>	<b>-50,000</b>	
	<b>Net Expenses for General Fund</b>	<b>1,184,080</b>	<b>1,124,186</b>	<b>1,039,356</b>	<b>-144,724</b>	<b>-12.2%</b>