

Bethel Lutheran Church Proposed Budget FY13

8/16/2012

Summary of Changes From Last Year's Budget

FY12 Expense Budget

\$887,042

Savings/Additions for FY13

Account	Description	Savings	Additions	
4205	Fee Based Events (smaller events)	-\$2,000		
4303	School Tuition Discounts Church Members	-\$1,264		
6101	Salaries (not replacing accountant, pastor salary)	-\$17,997		
6104	Employer Benefits	-\$1,124		
6105	Social Security	-\$908		
6107	Employee Retirement (Savings with Interim Pastor)	-\$2,052		
6110	Payroll/Benefit Service Fees (New Service)	-\$2,722		
6202	Program Support (Call Expenses)		\$6,600	
6206	Benevolence (7.5% of \$750k)	-\$2,250		
6208	Hospitality	-\$1,600		
6210	Supplies & Services		\$1,050	
6213	Transportation (moving expenses Pr Gabi)		\$2,000	
6302	Telecommunications (increase bandwidth)		\$1,200	
6305	Equipment Leases (capitalized PBX)	-\$1,745		
6401	Insurance	-\$807		
6402	Professional Fees (CPA Fees, Hired Choir Accompanist)	-\$2,500		
6408	Repair & Maintenance Bldg & Premises	-\$5,000		
6409	Repair & Maintenance - Equipment	-\$1,625		
6409	Interest on mortgage	-\$1,578		
6499	Depreciation		\$7,163	
	Miscellaneous Expenses/Additions	-\$653	\$643	
TOTALS OF SAVINGS AND ADDITIONS		-\$45,824	\$18,656	-\$27,168
				\$859,874

FY12 Expense Budget

Income/Expenses from Fee-Based Events

\$39,700

\$820,174

FY12 Expense Budget Without Fee Based Events

Balance Sheet Cash Transfers

\$41,564

\$861,738

FY12 Full Funding

Remove Depreciation

-\$85,504

Net Cash Expense (without depreciation)

\$776,234

Facility Use Fees (FUSION)

-\$36,000

Net Expenses for FY13 General Fund

\$740,234

FY13 General Fund Income Projection

\$740,000

% Negative Net Activity

0.03%

Bethel Lutheran Church Budget Proposal 2012-2013

Acct #	Acct Name	Request		Change in Budget	
		Budget 12	Budget 13		
4205	INCOME: Event & Activity Fees/Misc Income	41,700	39,700	-2,000	-4.8%
4303	School Tuition Discounts Church Members	10,000	8,736	-1,264	-12.6%
6101	Staffing: Salaries	535,600	517,603	-17,997	-3.4%
6103	Temporary Help	0	0	0	--
6104	Employer Benefits	29,481	28,357	-1,124	-3.8%
6105	Employer Social Security	23,626	22,718	-908	-3.8%
6106	Employer Medicare	5,518	5,340	-178	-3.2%
6107	Employee Retirement	20,952	18,900	-2,052	-9.8%
6108	Workers Compensation	4,361	4,361	0	0.0%
6109	Recruitment/Personnel	850	850	0	0.0%
6110	Payroll/Benefits Service Fees	5,222	2,500	-2,722	-52.1%
6111	Training & Development	6,950	7,250	300	4.3%
6120	Administrative Charge	-101,400	-108,000	-6,600	6.5%
	Subtotal Staffing:	531,159	499,880	-31,280	-5.9%
6200	Ministry & Programs				
6201	Events, Programs & Speakers	5,950	5,950	0	0.0%
6202	Program Support	7,550	14,150	6,600	87.4%
6203	Fee Based Events	41,700	39,700	-2,000	-4.8%
6204	Advertising & Publicity	1,950	1,950	0	0.0%
6205	Printing & Copier (Service Contract+lease taxes)	2,450	2,200	-250	-10.2%
6206	Appreciation & Benevolence	57,750	55,500	-2,250	-3.9%
6207	Postage & Mailing	1,480	1,260	-220	-14.9%
6208	Hospitality	4,850	3,250	-1,600	-33.0%
6209	Dues & Subscriptions	1,125	1,125	0	0.0%
6210	General Supplies & Services	6,250	7,300	1,050	16.8%
6211	Instructional Mats. & Supplies	5,700	5,700	0	0.0%
6213	Transportation	1,320	3,320	2,000	151.5%
	Subtotal Ministry & Programs:	138,075	141,405	3,330	2.4%
6300	Technology and Equipment				
6302	Telecommunications	4,400	5,600	1,200	27.3%
6304	Equipment Purchases under < \$1k	3,800	3,800	0	0.0%
6305	Equipment Leases/Rentals	2,595	850	-1,745	-67.2%
	Subtotal Technology and Equipment:	10,795	10,250	-545	-5.0%
6400	Facilities & Overhead				
6401	Insurance	11,197	10,390	-807	-7.2%
6402	Professional Fees & Licenses	11,050	8,550	-2,500	-22.6%
6403	Safety & Security	2,915	2,868	-47	-1.6%
6404	Taxes & Assesments	3,680	3,853	173	4.7%
6405	Utilities	13,700	13,700	0	0.0%
6407	Repair & Maint. - Leases	0	0	0	--
6408	Repair & Maintenance Bldg. & Premises	14,600	9,600	-5,000	-34.2%
6409	Repair & Maint. - Equipment	9,360	7,735	-1,625	-17.4%
6411	Custodial Supplies	2,000	2,000	0	0.0%
6412	Interest Expense	40,620	39,042	-1,578	-3.9%
6413	Contract/Outside Service	8,650	9,020	370	4.3%
6414	Banking Fees	900	900	0	
	Subtotal Facilities & Overhead:	118,672	107,658	-11,014	-9.3%
	Subtotal Expenses before Depreciation	808,701	767,929	-40,773	-5.0%
6499	Depreciation	78,341	85,504	7,163	9.1%
	Totals - Expenses	887,042	853,433	-33,610	-3.8%
	Fee-Based Event Income/Expenses	-41,700	-39,700		
	Expense Budget Without Fee-Based Events	845,342	813,733	-31,610	-3.7%
	Balance Sheet Cash Transfers (mortgage, PBX & copier principal payments)	41,398	41,564	166	0.4%
	Full Funding	886,740	855,297	-31,444	-3.5%
	Net Cash expenses (without depreciation)	808,399	769,793	-38,607	-4.8%
4201	Facility Use Fees (includes After School Groups)	-40,000	-36,000	4,000	
	Net Expenses for General Fund	768,399	733,793	-34,607	-4.5%