

Lutheran Church of the Resurrection

	September YTD					Remainder of Year		Comments	
	Actual	Budget	Variance Fav / Unfav	Prior Year	Variance Fav / Unfav	Budget \$ Remaining	% of Total Budget Remaining		
Income									
Envelope Giving									
Envelope Giving	\$420,028	\$428,402	-2.0%	\$426,625	-1.5%	\$129,777	23.6%		
Advent Envelopes	\$0	\$0	NA	\$0	NA	\$0	0.0%		
Easter Offerings	\$3,157	\$4,000	-21.1%	\$4,041	-21.9%	\$843	21.1%		
Thanksgiving Offerings	\$0	\$0	NA	\$0	NA	\$1,000	100.0%		
Christmas Offerings	\$0	\$0	NA	\$0	NA	\$5,000	100.0%		
Lenten Offerings	\$3,334	\$2,700	23.5%	\$2,409	38.4%	-\$634	-23.5%		
Total Envelope Giving	\$426,518	\$435,102	-2.0%	\$433,075	-1.5%	\$135,987	24.2%		
Misc Income									
Loose Offerings	\$5,088	\$7,500	-32.2%	\$6,555	-22.4%	\$4,912	49.1%		
Misc Income	\$1,599	\$0	NA	\$7,860	-79.7%	-\$1,599	0.0%		
Special Appeal	\$0	\$0	NA	\$699	-100.0%	\$0	0.0%		
Current Investment Income	\$4	\$4	NA	\$16	-77.6%	-\$4	0.0%		
Clearing Account	\$10	\$0	NA	\$0	NA	-\$10	0.0%		
Total Misc Income	\$6,701	\$7,500	-10.7%	\$15,130	-55.7%	\$3,299	33.0%		
TOTAL INCOME	\$433,219	\$442,602	-2.1%	\$448,206	-3.3%	\$139,286	24.3%		
Expenses									
Benevolence									
Total Expected Income									
Mortgage									
Line of Credit									
Line of Credit Interest									
Total Expected Income									
10% Benevolence	\$37,127	\$38,388	3.3%	\$37,702	1.5%	\$13,994	27.4%		
Program Expenses									
Parish Ed									
Sunday School	\$3,011	\$3,000	-0.4%	\$3,394	11.3%	\$989	24.7%		
Confirmation	\$631	\$563	-12.2%	\$170	-270.8%	\$119	15.8%		
Vacation Bible School	\$418	\$750	44.2%	\$722	42.1%	\$332	44.2%		
Library	\$499	\$375	-32.9%	\$0	NA	\$1	0.3%	July: Library is done spending for the year. She is aware of her budget.	
First Communion	\$233	\$200	-16.3%	\$143	-62.9%	\$(53)	-16.3%		
Cradle Roll	\$0	\$750	100.0%	\$571	100.0%	\$1,000	100.0%		
Total Parish Ed	\$4,792	\$5,637	15.0%	\$4,999	4.1%	\$2,408	33.4%		
PACE	\$854	\$825	-3.6%	\$733	-16.6%	\$246	22.3%		
Deacons									
Worship Supplies	\$3,570	\$3,000	-19.0%	\$5,344	33.2%	\$430	10.7%	July: Worship Supplies could be pacing.	
Saturday Nite Lite	\$1,722	\$1,950	11.7%	\$0	NA	\$878	33.8%		
Children's Services	\$772	\$900	14.2%	\$0	NA	\$428	35.7%		
Flowers	\$439	\$225	-95.1%	\$645	31.9%	\$(139)	-46.4%	July: Flowers are over due to Dec billing arriving in Jan.	
Total Deacons	\$6,504	\$6,075	-7.1%	\$5,989	-8.6%	\$1,596	19.7%		
Youth									
Youth Activities	\$2,605	\$3,750	30.5%	\$5,297	50.8%	\$2,395	47.9%		
Chaperons for Trips	\$0	\$1,500	100.0%	\$0	NA	\$2,000	100.0%		
College Leaders in Christ (YAHOO)	\$0	\$0	NA	\$0	NA	\$0	0.0%		
Total Youth	\$2,605	\$5,250	50.4%	\$5,297	50.8%	\$4,395	62.8%		
Church Membership									
Church Membership Activities	\$525	\$225	-133.3%	\$25	-2013.2%	\$(225)	-75.0%	July: Membership is planning something to make up for the overage.	
Sunday Coffee	\$279	\$375	25.7%	\$0	NA	\$221	44.3%		
Total Church Membership	\$804	\$600	-33.9%	\$25	-3134.9%	\$(4)	-0.4%		
Church & Society	\$224	\$150	-49.1%	\$136	-64.5%	\$(24)	-11.9%		
Misc Programs									
Stewardship	\$0	\$0	NA	\$0	NA	\$600	100.0%		
Envelopes, Giving	\$0	\$0	NA	\$0	NA	\$1,000	100.0%		
Synod Assembly	\$1,020	\$700	-45.7%	\$150	-580.0%	\$(320)	-45.7%	July: Synod Assembly late registration fees.	
Evangelism	\$0	\$600	100.0%	\$0	NA	\$800	100.0%		
Organ/Piano Maintenance/Tuning	\$0	\$600	100.0%	\$425	100.0%	\$800	100.0%		
Total Misc Programs	\$1,020	\$1,900	46.3%	\$575	-77.4%	\$2,880	73.8%		
Office Expense									
Office Supplies	\$3,316	\$4,500	26.3%	\$4,920	32.6%	\$2,684	44.7%		
Postage	\$3,303	\$4,125	19.9%	\$3,458	4.5%	\$2,198	40.0%		
Advertising-Media (Newspaper)	\$168	\$375	55.2%	\$168	0.0%	\$332	66.4%		
Advertising - Yellow/White Pages	\$380	\$253	-50.0%	\$1,140	66.7%	\$(127)	-50.0%		
Office Equipment/Computer	\$13,428	\$13,500	0.5%	\$12,951	-3.7%	\$4,572	25.4%		
Kitchen Supplies	\$275	\$750	63.4%	\$1,654	83.4%	\$725	72.5%		
Bank Fees	\$1,067	\$750	-42.3%	\$39	-2650.2%	\$(67)	-6.7%		
Total Office Expense	\$21,937	\$24,253	9.6%	\$24,331	9.8%	\$10,616	32.0%		
TOTAL PROGRAMS	\$38,739	\$44,691	13.3%	\$42,084	7.9%	\$21,814	36.0%		
STAFF									
Senior Pastor									
Salary/FICA/Housing	\$67,298	\$67,298	0.0%	\$67,298	0.0%	\$22,433	25.0%		
Travel Allowance	\$2,250	\$4,125	45.5%	\$4,125	45.5%	\$3,250	59.1%		
Pension/Insurance	\$25,386	\$25,612	0.9%	\$25,664	1.1%	\$8,763	25.7%		
Supplemental Insurance	\$3,876	\$3,000	-29.2%	\$4,000	3.1%	\$124	3.1%		
Continuing Education	\$2,825	\$2,250	-25.6%	\$1,528	-84.9%	\$175	5.8%		
Total Senior Pastor	\$101,635	\$102,285	0.6%	\$102,615	1.0%	\$34,745	25.5%		
Support Pastor									
Salary	\$8,480	\$8,480	0.0%	\$8,480	0.0%	\$2,827	25.0%		
Travel Expense	\$3,750	\$3,750	0.0%	\$3,750	0.0%	\$1,250	25.0%		
Total Support Pastor	\$12,230	\$12,230	0.0%	\$12,230	0.0%	\$4,077	25.0%		
Youth Director									
Salary	\$10,145	\$10,145	0.0%	\$10,145	0.0%	\$3,382	25.0%		
Youth Assistant	\$413	\$469	12.0%	\$465	11.3%	\$338	45.0%		
Total Youth Director	\$10,558	\$10,614	0.5%	\$10,610	0.5%	\$3,719	26.1%		
Assoc. in Ministry (A.I.M.)									
Salary	\$26,216	\$26,215	0.0%	\$24,935	-5.1%	\$8,738	25.0%		
Pension/Insurance	\$3,722	\$3,749	0.7%	\$3,801	2.1%	\$1,777	25.5%		
Continuing Education	\$85	\$563	84.9%	\$359	76.3%	\$665	88.7%		
Supplemental Insurance	\$1,457	\$1,500	2.8%	\$2,000	27.1%	\$543	27.1%		
Travel Expense	\$1,238	\$1,125	-10.0%	\$691	-79.1%	\$262	17.5%		
Dental Premium	\$930	\$837	-11.1%	\$789	-17.8%	\$187	16.7%		
Total A.I.M.	\$33,647	\$33,989	1.0%	\$32,574	-3.3%	\$11,672	25.8%		
Music Staff									
Organist	\$7,185	\$7,185	0.0%	\$7,185	0.0%	\$2,395	25.0%		
Organist - subs	\$300	\$375	20.0%	\$200	-50.0%	\$200	40.0%		
Revelation Band	\$13,849	\$13,347	-3.8%	\$13,799	-0.4%	\$3,947	22.2%		
Chancel Choir Director	\$4,607	\$4,607	0.0%	\$4,607	0.0%	\$1,974	30.0%		
Youth Choir	\$1,273	\$1,274	0.0%	\$1,273	0.0%	\$425	25.0%		
Music - Extra	\$1,800	\$1,800	0.0%	\$1,800	0.0%	\$600	25.0%		
Total Music Staff	\$29,014	\$28,587	-1.5%	\$28,864	-0.5%	\$9,541	24.7%		
Other Staff									
Financial Secretary	\$9,438	\$9,056	-4.2%	\$9,118	-3.5%	\$2,637	21.8%	July: Financial Secretary current workload has increased.	
Custodians	\$25,344	\$23,339	-8.6%	\$25,007	-1.3%	\$5,774	18.6%	July: Custodians question is budget included temp agency changes for Nathan and Rebecca? Could be reason for overage.	
Staff Development	\$337	\$375	10.2%	\$527	36.2%	\$163	32.7%		
Staff Contingency/Jan T Gift	-\$600	\$750	180.0%	\$103	683.3%	\$1,600	160.0%		
Nursery Staff	\$552	\$450	-22.6%	\$957	42.4%	\$48	8.1%	July: Nursery, overage due to Mikayla working when shouldn't - is this for current year? Big hits is April and May.	
Parish Secretary (full time)	\$12,975	\$12,938	-0.3%	\$15,357	15.5%	\$4,275	24.8%		
Church - FICA/MED	\$6,377	\$7,350	13.2%	\$6,349	-0.4%	\$3,423	34.9%	July: Is the favorability in FICA/MED pacing?	
Workers Compensation	\$2,388	\$2,550	6.4%	\$1,600	-49.3%	\$1,012	29.8%		
Supply Pastor Expenses	\$500	\$450	-11.1%	\$950	47.4%	\$100	16.7%		
Staff Compensation	-\$5,000	-\$5,000	0.0%	\$(4,000)	-25.0%	\$0	0.0%		
Total Other Staff	\$52,309	\$52,257	-0.1%	\$55,969	6.5%	\$19,034	26.7%		
TOTAL STAFF	\$239,394	\$239,963	0.2%	\$242,863	1.4%	\$82,787	25.7%		
Facilities									
Utilities									
Electric	\$13,860	\$13,500	-2.7%	\$13,613	-1.8%	\$4,140	23.0%		
Gas	\$6,111	\$9,000	32.1%	\$9,432	35.2%	\$5,889	49.1%		
Telephone (and Internet)	\$3,168	\$2,550	-24.2%	\$3,086	-2.6%	\$232	6.8%	July: Charge for changing services and also were charged wrong amount. This has been corrected.	
Water	\$577	\$638	9.5%	\$529	-9.0%	\$273	32.2%		
Security	\$2,419	\$2,475	2.2%	\$2,754	12.2%	\$881	26.7%		
Cell Phone	\$2,667	\$1,875	-42.3%	\$2,256	-18.2%	\$(167)	-6.7%	July: Extra stuff was purchased and also assumed Doris's phone.	
City Assessment/Parking Lot	\$3,259	\$3,100	-5.1%	\$3,164	-3.0%	\$(159)	-5.1%	July: Increase of \$159 unfavorable is real based on bill.	
Total Utilities	\$32,060	\$33,137	3.3%	\$34,834	8.0%	\$11,090	25.7%		
Church Maintenance									
Insurance	\$8,852	\$9,000	1.6%	\$6,848	-29.3%	\$3,148	26.2%	What additional spending is expected for Maintenance Contracts. If trend continues we would be \$1,000 over budget.	
Snow Removal	\$2,744	\$3,000	8.6%	\$5,650	51.4%	\$2,257	45.1%	What expenses do the Trustee's expect for the remainder of the year on their budget line items?	
Misc Supplies	\$1,774	\$1,875	5.4%	\$2,001	11.3%	\$726	29.1%		
Maintenance Contracts (Recycle, Carpet, Elevator)	\$2,434	\$2,025	-20.2%	\$2,213	-10.0%	\$266	9.9%		
Building Repairs	\$2,557	\$5,250	51.3%	\$7,161	64.3%	\$4,443	63.5%		
Trustee Contingency	\$0	\$0	NA	\$0	NA	\$0	0.0%		
Mortgage (ends 2016)	\$41,157	\$41,175	0.0%	\$41,157	0.0%	\$13,743	25.0%		
Interest-Line of Credit	\$438	\$1,050	58.3%	\$800	45.3%	\$962	68.7%		
Total Church Maintenance	\$59,954	\$63,375	5.4%	\$65,830	8.9%	\$25,546	29.9%		
TOTAL FACILITIES	\$92,015	\$96,512	4.7%	\$100,664	8.6%	\$36,635	28.5%		
Disbursements									
Restricted Funds									
Operating Fund Reserve	\$0	\$0	NA	\$0	NA	\$0	0.0%		
Facilities Fund	\$2,500	\$3,750	33.3%	\$3,750	33.3%	\$2,500	50.0%		
Misc Expense	\$0	\$0	NA	\$0	NA	\$0	0.0%		
Line of Credit Payment	\$0	\$3,750	100.0%	\$10,460	100.0%	\$5,000	100.0%		
Total Restricted Funds	\$2,500	\$7,500	66.7%	\$14,200	82.4%	\$7,500	75.0%		
TOTAL EXPENSES	\$409,776	\$427,054	4.0%	\$437,513	6.3%	\$162,729	28.4%		
Income less Expense	\$23,444	\$15,548	50.8%	\$10,692	119.3%			OVERALL: If income trends are continuing. For expenses some items are real overages (see comments) and other favorable which could be real or only pacing. Need to continue to watch this.	