

Lutheran Church of the Resurrection

Full Year			2019 Year to Date (YTD)			
2020 Budget	2019 Budget	2020 Budget vs 2019 Budget	Sept YTD Actual	Sept YTD Budget	Actual vs Budget	
		\$ %				
						2020 Budget Notes

Income

Envelope Giving

Envelope Giving	\$ 490,000	\$ 490,000	\$ -	0.0%	\$ 389,899	\$ 387,850	0.5%	Target is to have expenses no greater than the estimated envelope giving.
Easter Offerings	\$ 3,500	\$ 3,500	\$ -	0.0%	\$ 3,659	\$ 3,500	4.5%	
Thanksgiving Offerings	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ -	\$ -	NA	
Christmas Offerings	\$ 5,000	\$ 5,000	\$ -	0.0%	\$ -	\$ -	NA	
Lenten Offerings	\$ 3,000	\$ 2,800	\$ 200	7.1%	\$ 3,148	\$ 2,800	12.4%	
Total Envelope Giving	\$ 502,500	\$ 502,300	\$ 200	0.0%	\$ 396,706	\$ 394,150	0.6%	

Misc Income

Loose Offerings	\$ 11,000	\$ 11,000	\$ -	0.0%	\$ 6,483	\$ 8,250	-21.4%	
Misc Income	\$ -	\$ -	\$ -	NA	\$ 5,309	\$ -	NA	
Current Investment Income	\$ -	\$ -	\$ -	NA	\$ 3	\$ -	NA	
Total Misc Income	\$ 11,000	\$ 11,000	\$ -	0.0%	\$ 11,794	\$ 8,250	43.0%	
TOTAL INCOME	\$ 513,500	\$ 513,300	\$ 200	0.0%	\$ 408,500	\$ 402,400	1.5%	

Expenses

Benevolence

10% Benevolence	\$ 51,350	\$ 51,330	\$ 20	0.0%	\$ 38,123	\$ 38,498	-1.0%	
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Program Expenses

Parish Ed

Sunday School	\$ 2,300	\$ 2,000	\$ 300	15.0%	\$ 511	\$ 1,334	-61.7%	2020: Requested \$2,300 for Curriculum \$1,250, Carnival \$200, Bibles \$50, Christmas Program \$250, Faith & Service \$250, Teach App Gifts \$240, and Background Checks \$60. 2019: \$2,000 for new curriculum for 2018 and 2019 \$1,200, Carnival \$200, Bibles \$0, Christmas Program \$350, and CLC \$250.
Confirmation	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 37	\$ -	NA	2020: Requested \$1,000 for Gowns \$50, Breakfast \$350, Cake \$50, Pictures \$50, Flowers \$150, Gifts \$150, and Curriculum \$200. Expect only 6 Confirmants. Confirmant Trend: 2019 (12), 2020 (6), 2021 (0), 2022 (12) 2019: Gowns \$200, Breakfast \$350, Cake \$50, Pictures \$200, Flowers \$100 and Gifts \$100. Expecting 10-12 Confirmants.
Summer Bible School	\$ 250	\$ 1,000	\$ (750)	-75.0%	\$ -	\$ 1,000	-100.0%	2020: Requested \$250. QUESTION: Where is Neighborhood Camp charged for 2020? 2019: Curriculum \$500 and Materials \$250. They are looking at options with other Churches. Increase is to support the 5 week summer program. 2019 Actual charged to special fund.
Library	\$ 300	\$ 300	\$ -	0.0%	\$ -	\$ 225	-100.0%	2020: Requested same as 2019. Books \$200 and DVDs \$100. QUESTION: Why no spending YTD?
Communion Education	\$ 200	\$ 200	\$ -	0.0%	\$ 206	\$ 200	2.8%	2020: Requested same as 2019. Cake/Materials \$100 and Curriculum/books/cups \$100.
Adult Education	\$ 300	\$ 750	\$ (450)	-60.0%	\$ 256	\$ 150	70.6%	2020: Requested \$300 for Brown Bag Bible Study \$100, Sunday Adult Ed/Forum \$100, and Other Adult Study \$100. 2019: Materials \$750.
Cradle Roll	\$ 500	\$ 200	\$ 300	150.0%	\$ -	\$ 563	-100.0%	2020: Requested Materials \$500. QUESTION: Why the increase? 2019: Materials \$200
Total Parish Ed	\$ 4,850	\$ 5,450	\$ (600)	-11.0%	\$ 1,010	\$ 3,472	-70.9%	

	Full Year						2019 Year to Date (YTD)			2020 Budget Notes
	2020 Budget	2019 Budget	2020 Budget vs 2019 Budget		Sept YTD Actual	Sept YTD Budget	Actual vs Budget			
			\$	%						
Worship										
Worship Supplies	\$ 3,500	\$ 4,000	\$ (500)	-12.5%	\$ 2,413	\$ 3,000	-19.6%	2020: Request same as 2019. Actuals are much lower so reduced \$500. 2019: Requested \$5,000 but included \$1,000 for Sound Support payments which was moved to the new Sound Support line.		
Children's Services	\$ 100	\$ 100	\$ -	0.0%	\$ -	\$ 75	-100.0%	2020: Requested same as 2019.		
Flowers	\$ 200	\$ 200	\$ -	0.0%	\$ 19	\$ 150	-87.4%	2020: Requested same as 2019.		
Total Worship	\$ 3,800	\$ 4,300	\$ (500)	-11.6%	\$ 2,432	\$ 3,225	-24.6%			
Youth	\$ 12,800	\$ 12,800	\$ -	0.0%	\$ 2,138	\$ 9,600	-77.7%	2020: No detail. Keep the same as 2019. 2019: Youth Night Food & Projects \$7,208, Fright Fest \$500, Winter Retreat \$292, Winter Retreat Bus \$300, Mission Trip 4 Chaperones \$4,000 (combined middle/high school trip), 2 Lock-ins \$500 (Food and Community service project).		
Church Membership										
Church Membership Activities	\$ 400	\$ 400	\$ -	0.0%	\$ 92	\$ 300	-69.4%	2020: Request same as 2019 but set up dedicated funds from the Nov 3rd Aebleskivers to be used for the 2020 Picnic.		
Sunday Coffee	\$ 150	\$ 150	\$ -	0.0%	\$ 165	\$ 113	46.3%	2020: Request same as 2029.		
Total Church Membership	\$ 550	\$ 550	\$ -	0.0%	\$ 256	\$ 412	-37.9%			
Church & Society	\$ 200	\$ 200	\$ -	0.0%	\$ 200	\$ 150	33.3%	2020: Requested same as 2019.		
Misc Programs										
Stewardship	\$ 200	\$ 200	\$ -	0.0%	\$ -	\$ -	NA			
Envelopes, Giving	\$ 800	\$ 800	\$ -	0.0%	\$ -	\$ -	NA			
Synod Assembly	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 910	\$ 1,000	-9.0%	2020: QUESTION: Where will the Assembly be for 2020? 2019 Assembly will be in Milwaukee. Assumes 3 congregation members plus Pastor. Includes session cost and mileage.		
Evangelism	\$ 3,000	\$ 3,000	\$ -	0.0%	\$ 1,028	\$ 2,250	-54.3%	2020: QUESTION: What is the plan for 2020? 2019: Assumes 2 mailings.		
Misc Expenses	\$ 200	\$ 200	\$ -	0.0%	\$ -	\$ 150	-100.0%	2020: QUESTION: What is this used for? Is it needed?		
Organ/Piano Maintenance	\$ 1,575	\$ 1,575	\$ -	0.0%	\$ 138	\$ 1,181	-88.3%	2020: Per Jim Sodke, keep the same as 2019. There will be over \$1,000 of work coming up (tuning should be done in cooler weather) also some Spring tuning has not yet been billed to us. 2019 Request (Jim Sodke): Choir Piano (2 times) and 3 other pianos (1 time) at \$75/each time. Grand Piano (3 times) at \$150 each. Organ Tuning (1 time) at 750. Total \$1,575. Includes rate increase and/or minor repairs.		
Total Misc Programs	\$ 6,775	\$ 6,775	\$ -	0.0%	\$ 2,076	\$ 4,581	-54.7%			

	Full Year					2019 Year to Date (YTD)			
	2020 Budget	2019 Budget	2020 Budget vs 2019 Budget		Sept YTD Actual	Sept YTD Budget	Actual vs Budget		
			\$	%					
Office Expense									2020 Budget Notes
Office Supplies	\$ 3,500	\$ 3,500	\$ -	0.0%	\$ 2,709	\$ 2,625	3.2%	Each year has been trending a bit higher.	
Postage	\$ 3,250	\$ 3,250	\$ -	0.0%	\$ 1,426	\$ 2,437	-41.5%	QUESTION: YTD is significantly lower than paced budget. Is pacing correct? What is the plan for 2020?	
Office Equipment/Computer	\$ 13,000	\$ 13,000	\$ -	0.0%	\$ 11,248	\$ 9,750	15.4%	2020: Do we need to plan for a new computer or any other larger \$ equipment in 2020? Why is YTD so high? 2019: Heather new computer Kim/Cheryl new computer 11/2016 and Janice got a new printer	
Kitchen Supplies	\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 976	\$ 750	30.2%	Youth night and funerals, etc for plates/cups/napkins and other kitchen items.	
Bank Fees	\$ 1,700	\$ 1,700	\$ -	0.0%	\$ 1,242	\$ 1,275	-2.6%	2019: Estimate per Jay; \$600 Vanco, \$996 Johnson Bank (Per month: \$20 Online Banking, \$40 Remote Deposit, \$15 ACH Module and \$8/transaction over 250 Transactions...Estimated \$83/Month) and \$85 for Safty Deposit Box....Round up to \$1,700	
Professional Fees	\$ -	\$ -	\$ -	NA	\$ 538	\$ -	NA	QUESTION: What it the YTD for?	
Total Office Expense	\$ 22,450	\$ 22,450	\$ -	0.0%	\$ 18,138	\$ 16,837	7.7%		
TOTAL PROGRAMS	\$ 51,425	\$ 52,525	\$ (1,100)	-2.1%	\$ 26,249	\$ 38,278	-31.4%		

STAFF

TOTAL STAFF	\$ 328,454	\$ 326,301	\$ 2,153	0.7%		\$ 238,541	\$ 243,882	-2.2%	
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Facilities

Utilities

Electric	\$ 11,235	\$ 10,500	\$ 735	7.0%		\$ 8,428	\$ 7,875	7.0%	2020: Per Building & Grounds - same as 2019. QUESTION: Do we need to increase looking at YTD?
Gas	\$ 11,342	\$ 8,160	\$ 3,182	39.0%		\$ 8,505	\$ 6,120	39.0%	2020: Per Building & Grounds - same as 2019. QUESTION: Do we need to increase looking at YTD?
Telephone (and Internet)	\$ 4,275	\$ 4,500	\$ (225)	-5.0%		\$ 3,173	\$ 3,375	-6.0%	2020: Per Building & Grounds - same as 2019. QUESTION: Can this be reduced a bit? 2019: Switched to Specrum and purchased 7 new phones (needed 5 but bought 2 extra for backup). Needed 2 office, Pastor, Intern, and Marc/Cherly office).
Water	\$ 987	\$ 816	\$ 171	21.0%		\$ 743	\$ 612	21.3%	2020: Per Building & Grounds - same as 2019. QUESTION: Do we need to increase looking at YTD?
Security	\$ 351	\$ 300	\$ 51	17.0%		\$ 263	\$ 225	17.1%	2020: Per Building & Grounds - same as 2019. QUESTION: Do we need to increase looking at YTD?
Cell Phone	\$ 700	\$ 600	\$ 100	16.7%		\$ 532	\$ 450	18.2%	2020: Per Building & Grounds - same as 2019. QUESTION: Do we need to increase looking at YTD? This is Dori's phone - why is it high. Does not include charge for new phone.
City Assessment	\$ 4,635	\$ 4,500	\$ 135	3.0%		\$ 3,463	\$ 3,375	2.6%	2020: Per Building & Grounds - same as 2019. QUESTION: Do we need to increase looking at YTD?
Total Utilities	\$ 33,526	\$ 29,376	\$ 4,150	14.1%		\$ 25,107	\$ 22,032	14.0%	

	Full Year					2019 Year to Date (YTD)			2020 Budget Notes
	2020 Budget	2019 Budget	2020 Budget vs 2019 Budget		Sept YTD Actual	Sept YTD Budget	Actual vs Budget		
			\$	%					
Church Maintenance									
Insurance	\$ 19,270	\$ 16,900	\$ 2,370	14.0%	\$ 14,389	\$ 12,675	13.5%	2020: QUESTION: why is 2019 actuals so much higher than budget when we increased budget by 14%? 2019: 14% increase per Jay.	
Snow Removal	\$ 5,000	\$ 4,500	\$ 500	11.1%	\$ 5,913	\$ 3,000	97.1%	2020: Per Building and Grounds suggest \$5,000 due to actual YTD.	
Maint. Supplies	\$ 4,500	\$ 4,000	\$ 500	12.5%	\$ 5,106	\$ 3,000	70.2%	2020: Per Building and Grounds suggest \$4,500 due to actual YTD.	
Maintenance Contracts	\$ 6,000	\$ 8,000	\$ (2,000)	-25.0%	\$ 4,007	\$ 6,000	-33.2%	2020: Per Building & Grounds consider dropping to \$6,000 based on YTD. 2019: Increased budget from \$3,500 In 2018 to \$8,000. 2018 actuals added \$40/month starting in April for control of ants, Elevator is nearly \$1,500. Pest Control, Elevator check, garbage disposal, Windows Cleaned (\$892 2 times a year). Will start cleaning windows in Spring only.	
Building Repairs	\$ 10,000	\$ 8,000	\$ 2,000	25.0%	\$ 8,006	\$ 6,000	33.4%	2020: Per Building and Grounds: our best estimate is \$10,000 since we do not know when the next large repair item will be needed. However we are working on that by creating a list of all the B&G needs due to age, appearance and on-going repairs.	
Total Church Maintenance	\$ 44,770	\$ 41,400	\$ 3,370	8.1%	\$ 37,422	\$ 30,675	22.0%		
TOTAL FACILITIES	\$ 78,296	\$ 70,776	\$ 7,520	10.6%	\$ 62,529	\$ 52,707	18.6%		
Disbursements									
Restricted Funds									
Operating Fund Reserve	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	Operating Expenses unexpectedly exceed Income (Income shortfall). Finance Committee approves and takes recommendation to the Excutive Council.	
Pastor Transition	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA		
Facilities Fund Reserve	\$ -	\$ 12,000	\$ (12,000)	-100.0%	\$ -	\$ 9,000	-100.0%	2019: Includes \$12,000 for Parking Lot. Large Building and grounds needs for facility up-keep. Finance Committee Approves and takes recommendation to the Council BEFORE Spending can occur.	
Facilities Maintenance	\$ -	\$ 521	\$ (521)	-100.0%	\$ -	\$ 391	-100.0%	True Emergency issues. Approved by Executive Council only (Communicate with Finance Committee afterwards)	
Insurance Provision	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	Unforeseen Health Care changes. Finance Committee Approves and takes recommendation to the Executive Council.	
Total Restricted Funds	\$ -	\$ 12,521	\$ (12,521)	-100.0%	\$ -	\$ 9,391	-100.0%		
TOTAL EXPENSES	\$ 509,525	\$ 513,453	\$ (3,928)	-0.8%	\$ 365,441	\$ 382,755	-4.5%		
Income less Expense	\$ 3,975	\$ (153)	\$ 4,128	-2698.0%	\$ 43,059	\$ 19,645	119.2%		
Operating Income (Envelope Giving)	\$ 513,500	\$ 513,300	\$ 200	0.0%	\$ 408,500	\$ 402,400	1.5%	Total Income excluding Clearing Account	
Operating Expenses	\$ 509,525	\$ 500,932	\$ 8,593	1.7%	\$ 365,441	\$ 373,364	-2.1%		
Net Operating Income/(Loss)	\$ 3,975	\$ 12,368	\$ (8,393)	-67.9%	\$ 43,059	\$ 29,036	48.3%		