



Immanuel Lutheran Church

FY2012 Budget Immanuel Lutheran Church

15 January 2012

Congregation Meeting



Immanuel Lutheran Church

Executive Summary

The following is the budget in the amount of \$161,850 for Fiscal Year 2012, ratified at the congregation meeting on January 15, 2012.

Fiscal Year 2012 Budget

The following are the four components of the budget which includes:

1. Benevolence Plan
2. Commitment & Income Statement
3. Budget of Church Costs
4. Parsonage Budget

1. Benevolence Plan

Our plan as a congregation is to provide support to other organizations. These donations come directly from you and we send them onto the organization you select. Community Outreach is for local community agencies / non-profit organizations and churches in need (e.g., St. John's Lutheran Church in Iowa who suffered flooding in 2008). Congregation Outreach is for the Northern Illinois Synod / ELCA Churchwide ministries. Internal Organizations & Funds are donations to Immanuel ministries and funds.

Beneficiaries	FY2010 Actual	FY2011 Budget	FY2011 Actual	FY2012 Budget
Community Outreach	1,765	300	60	400
Congregation Outreach	983	300	515	200
Internal Organizations & Funds	1,066	0	618	0
Total	3,814	600	1,193	600

2. Commitment & Income Statement

Our plan as a congregation is to commit this amount to support God's work at Immanuel. This is our main source for income which comes from you, the congregation.

Commitment	FY2010 Actual	FY2011 Budget	FY2011 Actual	FY2012 Budget
Pledge Offerings	20,264	85,000	25,388	27,000
Non-Pledge Offerings	106,111	57,750	108,417	118,000
Total Offerings	126,375	142,750	133,805	145,000

Operating Fund Income	FY2010 Actual	FY2011 Budget	FY2011 Actual	FY2012 Budget
Total Offerings	126,375	142,750	133,805	145,000
Insurance Claims	4,882	0	0	0
Facilities Rent	0	0	600	0
Other Income (Farm Land Rent)	1,185	0	825	750
Oktoberfest & Pumpkin Festival	0	0	874	0
Thrivent Choice Program	489	0	2,647	2,500
Shepherd Staff Reconciliation	1,060	0	-300	0
Total Income	133,991	142,750	138,451	148,250



Immanuel Lutheran Church

3. Budget of Church Costs

Our plan as a congregation is to support the operations of the church which include the following expenses. See Appendix A for details.

Expense	FY2010 Actual	FY2011 Budget	FY2011 Actual	FY2012 Budget
Benevolence Resolutions				
Helping Others Program	300	0	400	0
Mission Support (NIS)	2,520	3,000	3,180	3,500
Christian Education				
Adult Education	487	500	723	500
Confirmation Education	169	250	112	250
Infant & Toddler Education	141	250	0	250
Sunday School	0	0	0	0
Workshops & Conferences	204	250	216	250
Church Administration				
Administrative Services	21,099	22,000	21,882	22,000
Advertising & Promotions	882	1,000	864	1,000
Copier Lease & Expenses	5,214	5,000	5,210	4,000
Interest Expense	0	0	0	0
Office Supplies & Expenses	3,966	3,500	3,203	3,000
Payroll Taxes	2,219	2,250	2,585	2,500
Postage Expenses	283	500	565	500
Travel Expenses	898	2,250	1,015	2,250
Workmen's Compensation	862	1,000	579	750
Pastoral Services				
Continuing Education & Resources	0	1,750	0	1,750
Pension & Benefits	10,307	11,500	12,277	12,000
Salary & Housing Allowance	38,663	38,500	41,884	42,500
Property Insurance & Taxes				
Property Insurance	4,931	5,500	4,403	5,500
Property Taxes	41	250	56	250
Repairs & Maintenance				
Boiler & Furnace Maintenance	84	500	0	500
Cleaning Services & Supplies	5,756	6,750	8,763	7,000
Elevator Maintenance	230	750	873	750
Garbage Services	882	1,000	897	750
Organ & Pianos Maintenance	595	500	600	750
Pest Control	568	750	0	750
Repair Allowance	1,410	2,000	2,895	6,000
Yard & Parking Lot Maintenance	4,793	5,000	4,444	5,000
Utilities				
Electricity	2,839	3,000	3,486	3,750
Internet	930	750	569	750
Propane Gas	10,310	10,500	10,590	12,000
Telephone	1,732	1,750	2,024	1,750
Water	449	500	372	500
Worship & Fellowship				
Bulletins & Hymnals	620	750	1,003	1,000
Communion & Worship Supplies	509	500	517	500
Flowers & Decorations	188	250	142	250
Hospitality & Nursery	67	500	353	500
Offering Envelopes	236	250	295	250
Organist Supply	8,645	8,250	8,613	8,250
Pulpit Supply	1,025	2,000	345	2,000
Total	135,055	145,500	145,936	155,750



Immanuel Lutheran Church

4. Parsonage Budget

Our plan for the parsonage is to continue the renting in support of the budget of church costs.

Income	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Rent & Interest	15,916	10,500	8,850	13,000
Total Income	15,916	10,500	8,850	13,000

Expenses	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Insurance	280	250	235	250
Electricity	0	0	0	0
Management Services	1,625	1,750	30	0
Pet Deposit	663	0	-663	0
Repairs Allowance	462	1,500	495	2,000
Unrelated Business Taxes *	2,742	2,750	1,202	2,000
Water	447	250	0	250
Yard Maintenance	780	1,250	830	1,000
Total Expenses	6,999	7,750	2,129	5,500

Net Income	2010 Actual	2011 Budget	2011 Actual	2012 Budget
	8,917	2,750	6,721	7,500

* Tax is based on of 22% (15% US plus 7% IL) times Adjusted Income (\$13,000 minus \$1,000 credit and \$3,500 expenses [taxes are not deducted]).

5. Reconciliation

The following reconciles the Benevolence Plan, Commitment & Income Statement, Budget of Church Costs, and Parsonage Budget.

	2010 Actual	2011 Budget	2011 Actual	2012 Budget
Income				
Benevolence Offerings	3,814	600	1,193	600
Commitment & Income Statement	133,991	142,750	137,377	148,250
Parsonage Income	15,916	10,500	8,850	13,000
				161,850
Expenses				
Benevolence Programs	-3,814	-600	-1,193	-600
Budget of Church Costs	-135,055	-145,500	-145,936	-155,750
Parsonage Expenses	-6,999	-7,750	-2,129	-5,500
Balance	^ 7,853	0	-1,838	0

^ This was \$7,944 because we included Other Funds Reports which added a net \$91 (\$1,086 income and \$995 Expenses) to this total.

Weekly Offering Goal

Our plan as a congregation, on average, is to collect a weekly offering in the following amount:

2011 Budget*	\$2,745	2012 Budget	\$2,788
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Chart of Accounts – Quick Reference Guide

Account	Purpose
Benevolence Programs	Pass-through funds and donations
Community Outreach	Donations to local community agencies / non-profit organizations and churches in need (e.g., Kendall County Food Pantry)
Congregation Outreach	Congregation commitment to the Northern Illinois Synod (NIS), ELCA (Mission Support, World Hunger, Appeal, Synod's Mission Fund, Global Missions, Mission Sponsorship, NIS Mission Endowment Fund, and other)
Immanuel Organizations & Funds	Donations to Immanuel Lutheran Church organizations and funds (e.g., Altar Guild, WELCA, cemetery fund and memorial funds)
Donations	Income for the church
Anonymous Offerings	Donations to the church for the operating fund that are tracked by the Financial Secretary (a/k/a Loose Offerings)
Benevolence Offerings	Donations to be passed on to one of the benevolence programs
Bequests	Donations to the church from an estate
Member Offerings	Donations to the church for the operating fund that are tracked by member by the Financial Secretary (e.g., weekly and festival offerings)
Christian Education	Teaching the "Word" of our Lord
Adult Education	Adult bible study, devotion booklets, congregation bibles, Christian pamphlets and tools
Confirmation Education	Confirmation materials and robes
Infant & Toddler Education	Booklets, guides, card sets, CDs, and other resources for families with young children
Sunday School	Bible, books, curriculum, resource materials, donation materials, school supplies, coin folders, and other education needs
Workshops & Conferences	Workshops (e.g., Sunday School Workshop), synod assembly (e.g., registration fees and hotel), and other Christian conferences

Account	Purpose
Church Administration	Maintaining an office and staff
Administrative Services	Salary and benefits for administrative services and temporary assistance
Advertising & Promotions	Advertising in phone book, newspapers, internet (including the Church's website), radio and other media
Copier Lease & Expenses	Cost for renting the copier, toner (which is included), and per page charges
Interest Expense	Interest paid on any outstanding loans or internal loans
Office Supplies & Expenses	Paper, checks, bank fees, QuickBooks Online, office supplies and other expenses not covered by the other categories (e.g., computers and software).
Payroll Taxes	Payroll taxes for employees and pastor (if applicable)
Postage Expenses	Postage for mailings and newsletters
Travel Expenses	Travel expenses incurred by the Pastor (and members) to conferences, hosting coffee hours, visiting shut-in members, etc.
Worker's Compensation	Policy for workmen's compensation included with the property insurance
Pastoral Services	Pastor compensation and benefits
Continuing Education & Resources	Continuing education (e.g., courses, FCTE requirements, books, resource materials and sabbatical costs)
Pension & Benefits	Pension, healthcare, disability, survivor and retire support benefits
Salary & Housing Allowance	Salary, housing, and Social Security allowance (NIS - ELCA Guidelines)
Insurance & Taxes	Property insurance and taxes
Property Insurance	Policy is for the structure (e.g., fire, theft, wind)
Property Taxes	Property taxes for the church

Chart of Accounts – Quick Reference Guide

Account	Purpose
Repairs & Maintenance	Repairs and maintenance of the church
Boiler & Furnace Maintenance	Preventative boiler maintenance that is needed for heating the sanctuary and for the gas furnaces (including air filters)
Cleaning Services & Supplies	Cleaners, kleenex, toilet paper, soap, light bulbs, brooms, vacuums, etc.
Elevator Maintenance	Preventative elevator maintenance
Garbage Services	Garbage removal for the church
Organ & Pianos Maintenance	Preventative organ and piano maintenance
Pest Control	Prevention for deterring pests and bug infestations (including bug spray)
Repair Allowance	Repairs for the church (planned and unplanned)
Yard & Parking Lot Maintenance	Mowing, weeding, snow removal, snow salt, mulch, and plants for the church
Utilities	Building and property utilities
Electricity	Electricity for the church and offices including A/C and hot water heaters for Heritage Hall
Internet	Internet access charges for the church
Propane Gas	Liquid propane gas used to provide heat and hot water for the sanctuary
Telephone	Telephone charges for the church
Water	Water filtration services for the church

Account	Purpose
Worship & Fellowship	Worship services and fellowships
Altar Flowers	Flowers purchased for the altar as requested and reimbursed by individuals from the congregation
Bulletins & Hymnals	Preprinted bulletins for services, hymnals, and sheet music
Communion & Worship Supplies	Wine, bread (wafers), candles, baptism materials, and plastic cups (communion kits)
Flowers & Decorations	Flowers and decorations
Hospitality & Nursery	Food and drink for fellowship hours and events (e.g., Easter Breakfast) and costs for future nursery (if applicable)
Offering Envelopes	Weekly commitment envelopes
Organist Supply	Organist services including temporary assistance
Pulpit Supply	Pastoral coverage for vacations and any vicars
Parsonage	Renting the parsonage
Parsonage Electricity	Electricity for the parsonage
Parsonage Insurance	Policy coverage for the parsonage structure (excludes contents)
Parsonage Management Services	Services to manage the parsonage (e.g., rent collection) and advertising
Parsonage Rent	Income from renting the parsonage
Parsonage Repairs Allowance	Repairs for the parsonage (planned and unplanned)
Parsonage Unrelated Business Taxes	Taxes on the net rental income from the parsonage
Parsonage Water	Water filtration services for the parsonage
Parsonage Yard Maintenance	Mowing, weeding, snow removal, snow salt, mulch, and plants for the parsonage