

# **Support Information**

## **Proposed - TLLC 2018 General Fund Budget**

**01/24/18**

- Budget Development & Approval Calendar**
- Council Guidance for 2018**
- 2017 General Fund Summary**
- Proposed 2018 Budget**
  - **Offering Assumptions for 2018**
  - **Expenses for 2018**

# TLLC 2018 Budget Planning & Approval “Calendar of Activities”

<b>Council Guidance - Initial</b>	<b>8/15/2017</b>
<b>Council Guidance - Final</b>	<b>9/19/2017</b>
<b>BoM - Input Templates</b>	<b>9/19/2017</b>
<b>BoM - 1st Pass Input Due</b>	<b>10/16/2017</b>
<b>Council - 1st Pass View</b>	<b>10/17/2017</b>
<b>Council - 1st Pass Workshop</b>	<b>11/5/2017</b>
<b>BoM 2nd Pass Input Due</b>	<b>11/10/2017</b>
<b>Congregation – Info Session</b>	<b>12/10/2017</b>
<b>Council - 2nd Pass Review</b>	<b>11/14/2017</b>
<b>BoM - Final Review</b>	<b>12/12/2017</b>
<b>Council - Approval</b>	<b>12/12/2017</b>
<b>Council – Final Approval</b>	<b>1/16/2018</b>
<b>Congregation Info Session</b>	<b>1/21/2018</b>
<b>Congregation Approval</b>	<b>1/28/2018</b>

# **TLLC 2018 Budget Development**

## **“Council Guidance”**

### **☐ Increase Support of Ministry Leadership**

- **Staffing to support workload**
- **Market-based total compensation for full-time staff**
- **Cost of living increases for part-time staff**
- **Funds and time for professional development**

### **☐ Extension/Continuance of 2017 Directives**

- **CDC Expense / Income Ratio (90%)**
- **Accelerated debt reduction via Building Fund contributions**
- **Recalculate mortgage monthly payment → savings directed to Replacement Reserves restricted fund**
- **Improve Operating Reserves (surplus) and Replacement Reserves (equity account balance)**
- **Reduce fixed operating costs**

# 2017 General Fund (as of 12/31/17)

				Jan - Dec 17	Annual Budget	\$ Over Budget
<b>Income</b>						
	Total A-OFFERING			957,501	998,568	-41,067
	Total INTEREST/DIVIDENDS			18,063	12,000	6,063
	Total OTHER (Building Use)			26,307	25,000	1,307
	Total CDC INCOME			411,216	422,379	-11,163
	<b>Total Income</b>			<b>1,413,087</b>	<b>1,457,947</b>	<b>-44,860</b>
<b>Expense</b>						
	Total COUNCIL			4,894	600	4,294
	ELCA Mission Support			95,500	99,857	-4,357
	Total MINISTRY - CDC			18,024	15,800	2,224
	Total MINISTRY - CHILDREN			2,004	6,200	-4,196
	Total MINISTRY - NURTURE			-694	4,100	-4,794
	Total MINISTRY - OUTREACH			353	2,500	-2,147
	Total MINISTRY - WORSHIP			6,237	8,875	-2,638
	Total MINISTRY - YOUTH			13,342	18,500	-5,158
	Total MINISTRY -ADULT FAITH FORMATION			1,519	2,000	-481
	<b>SUPPORT OPERATIONS</b>					
	Total Computer			16,992	19,080	-2,088
	Total Facilities Management			83,014	58,095	24,919
	Total Mortgage			190,366	194,156	-3,790
	Total Office			19,562	20,000	-438
	Total Other Support			24,134	20,071	4,063
	Total Personnel			830,807	870,266	-39,459
	Total Utilities & Security			72,162	82,017	-9,855
	<b>Total SUPPORT OPERATIONS</b>			<b>1,237,037</b>	<b>1,263,685</b>	<b>-26,648</b>
	<b>Total Expense</b>			<b>1,378,218</b>	<b>1,422,117</b>	<b>-43,900</b>
	<b>Net Income</b>			<b>34,869</b>	<b>35,830</b>	<b>-961</b>

Favorable

Unfavorable

# TLLC General Fund

## Historical Budget Surplus / (Deficit)

Year	Surplus (Deficit)
2007	\$446
2008	\$(11,768)
2009	\$66,592
2010	\$(42,252)
2011	\$(41,554)
2012	\$(53,160)
2013	\$4,589
2014	\$8,986
2015	\$(38,628)
2016	\$(11,213)
2017	\$34,869
11-Year Total	\$(83,103)

# Proposed TLLC 2018 General Fund Budget

		<u>2018</u> <u>Proposed Budget</u>
<b>INCOME</b>		
OFFERINGS		\$986,043
CDC INCOME		\$422,055
INVESTMENT INCOME		\$12,000
BUILDING USE FEES		\$25,000
	<b>TOTAL INCOME:</b>	<b>\$1,445,098</b>
<b>EXPENSES</b>		
ELCA MISSION SUPPORT		\$98,604
COUNCIL PROJECTS		\$600
<b>MINISTRY</b>		
- CDC		\$17,300
- Children		\$6,200
- Nurture & Witness		\$2,050
- Outreach		\$640
- Worship & Music		\$6,200
- Youth		\$14,500
- Adult Faith Formation		\$1,500
	<b>MINISTRY - Subtotal:</b>	<b>\$48,390</b>
<b>SUPPORT OPERATIONS</b>		
IT / Telecom		\$18,420
Facilities Management		\$97,700
Mortgage		\$177,388
Office		\$19,500
Other		\$27,620
Personnel		\$883,258
Utilities & Security		\$72,991
	<b>SUPPORT OPERATIONS - Subtotal:</b>	<b>\$1,296,878</b>
	<b>TOTAL EXPENSE:</b>	<b>\$1,444,472</b>
<b>NET OPERATING SURPLUS</b>		<b>\$626</b>

# TLLC 2018 General Fund Budget

	<u>2017 Budget</u>	<u>2017 (Actual)</u>	<u>2018 Budget</u>	<u>2018 Budget vs. 2017 Actual</u>	<u>Comments</u>
<b><u>INCOME</u></b>					
OFFERINGS	\$998,568	\$957,501	\$986,043	3.0%	\$28,542
CDC INCOME	\$422,379	\$411,216	\$422,055	2.6%	\$10,839
INVESTMENT INCOME	\$12,000	\$18,063	\$12,000	-33.6%	-\$6,063
BUILDING USE FEES	\$25,000	\$26,307	\$25,000	-5.0%	-\$1,307
<b>Total Income</b>	<b>\$1,457,947</b>	<b>\$1,413,087</b>	<b>\$1,445,098</b>	<b>2.3%</b>	<b>\$32,012</b>

Added Week #6 to Summer Camp

# TLLC 2018 General Fund Budget

	<u>2017 Budget</u>	<u>2017 (Actual)</u>	<u>2018 Budget</u>	<u>2018 Budget vs. 2017 Actual</u>		<u>Comments</u>
<b><u>EXPENSES</u></b>						
ELCA MISSION SUPPORT	\$99,857	\$95,500	\$98,604	3%	\$3,104	10% of A-Offerings
COUNCIL PROJECTS	\$600	\$4,894	\$600	-88%	-\$4,294	
<b>MINISTRY</b>						
- CDC	\$15,800	\$18,024	\$17,300	-4%	-\$724	
- Children	\$6,200	\$2,004	\$6,200	209%	\$4,196	
- Nurture & Witness	\$4,100	-\$694	\$2,050	-395%	\$2,744	Moved Witness to Outreach & adjusted to actuals
- Outreach	\$2,500	\$353	\$640	81%	\$287	
- Worship & Music	\$8,875	\$6,237	\$6,200	-1%	-\$37	
- Youth	\$18,500	\$13,342	\$14,500	9%	\$1,158	
- Adult Faith Formation	\$2,000	\$1,519	\$1,500	-1%	-\$19	
<b>MINISTRY - Total</b>	<b>\$57,975</b>	<b>\$40,786</b>	<b>\$48,390</b>	<b>19%</b>	<b>\$7,604</b>	
<b>SUPPORT OPERATIONS</b>						
IT / Telecom	\$19,080	\$16,992	\$18,420	8%	\$1,428	Replacement hardware
Facilities Management	\$58,095	\$83,014	\$97,700	18%	\$14,686	Reserves - \$21K; Maintenance - \$47K (same as 2017);
Mortgage	\$194,156	\$190,366	\$177,388	-7%	-\$12,978	Recalculated Payment ~ \$10,220 to Repl. R
Office	\$20,000	\$19,562	\$19,500	0%	-\$62	
Other	\$20,071	\$24,134	\$27,620	14%	\$3,486	Wednesday Dinner, Credit Card Fees & Pastor's Discretionary fund
Personnel	\$870,266	\$830,807	\$883,258	6%	\$52,451	COLA (2-4%); Full-time benchmarks; Staffing changes
Utilities & Security	\$82,017	\$72,162	\$72,991	1%	\$829	
<b>SUPPORT OPERATIONS - Total</b>	<b>\$1,263,685</b>	<b>\$1,237,037</b>	<b>\$1,296,878</b>	<b>5%</b>	<b>\$59,841</b>	
<b>Total Expense</b>	<b>\$1,422,117</b>	<b>\$1,378,218</b>	<b>\$1,444,472</b>	<b>5%</b>	<b>\$66,254</b>	
<b><u>NET REVENUE</u></b>	<b>\$35,830</b>	<b>\$34,869</b>	<b>\$626</b>	<b>-98%</b>	<b>-\$34,243</b>	



# “TLLC 2018 Offering Projection”

General Fund Income Source	2017 General Fund Income <u>Budget</u>	2017 General Fund Income	2018 General Fund Income <u>Budget</u>
<b>Offerings (Sunday &amp; Direct Deposit)</b>			
<b>Member Contributions</b>	<b>\$962,975</b>	<b>\$879,319</b>	<b>\$913,898</b>
> Pledges	\$604,795		\$427,148
> Rollover Pledges from previous year	\$84,948		\$228,000
> New member pledges	\$23,750		\$23,750
> Non-Pledge Contributions	\$186,982		\$200,000
> Contributions Growth	62500		\$35,000
<b>Non-Member Contributions</b>	<b>\$25,480</b>	<b>\$67,910</b>	<b>\$62,145</b>
<b>Loose Offerings</b>	<b>\$10,113</b>	<b>\$10,272</b>	<b>\$10,000</b>
<b>Other Offerings</b>			<b>\$0</b>
<b>Total A-Offering</b>	<b>\$998,568</b>	<b>\$957,501</b>	<b>\$986,043</b>

## “TLLC 2018 Personnel”

	<u>2017 Budget</u>	<u>2018 Draft Budget</u>	<u>2018 Budget vs. 2017 Budget</u>	
<b>Personnel Total</b>	\$870,266	\$883,258	1%	\$12,992
<b>CDC Salary</b>	\$338,839	\$334,492	-1%	-\$4,347
<b>Church Salary</b>	\$395,901	\$417,965	6%	\$22,064
Full Time Salary	\$263,140	\$265,852	1%	\$2,712
Part Time Salary	\$132,761	\$152,113	15%	\$19,352
<b>Benefits</b>	\$135,526	\$130,801	-3%	-\$4,724

<u>Staffing Increases</u>	<u>Incr. Cost</u>
Youth Assistants (Asst. Dir.; 1/2 time Sep.)	\$16,020
Sexton (5hrs/wk- Q2; 10 hrs./Wk-Sep.)	\$5,800
Nursery Attendants (ACG's)	\$974
	\$22,794

<u>Full Time Staff Compensation Changes</u>	<u>Incr. Cost</u>
Sr. Pastor	-\$15,704
Directors to Benchmark:	
> Bri, Carol & Laura	\$12,898
> 1st of three increases	

# "TLLC 2018 Allocated General Funds"

