

Christ Lutheran Church, Stoughton, Wisconsin

2021 Budget

January 10, 2021

General Fund Totals

Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
Income	395,956.77	367,674.45	409,885.56	3.52%
Expense	395,956.77	357,643.86	409,885.56	3.52%
Difference	0.00	10,030.59	0.00	Draft H

CLC Foundation Totals

Income	82,605.00	82,605.00	96,027.96	16.25%
Expense	82,605.00	82,605.00	96,027.96	16.25%
Difference	0.00	0.00	0.00	

Dedicated Non-Foundation Totals

Income	80,237.00	95,645.70	198,050.06	146.83%
Expense	80,237.00	95,146.60	198,050.06	146.83%
Difference	0.00	499.10	0.00	

Grand Totals

Income	558,798.77	545,925.15	703,963.58	25.98%
Expense	558,798.77	535,395.46	703,963.58	25.98%
Difference	0.00	10,529.69	0.00	

Budget Detail - Income (1 of 2)

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
4000*	Contributed Support				
4101.1	Pledged Offering for Operations	283,064.00	305,858.76	276,353.00	-2.37%
4102	Non-Pledged Offering	43,000.00	47,319.00	47,557.37	10.60%
	<i>Total Pledged & Non-Pledged</i>	<i>326,064.00</i>	<i>353,177.76</i>	<i>323,910.37</i>	<i>-0.66%</i>
4202	Lent/Advent	2,150.00	1,552.00	1,600.00	-25.58%
4203	Easter/Christmas	7,000.00	5,551.00	6,150.00	-12.14%
4200	Other Benevolence				
4201	Altar Flowers	1,600.00	925.00	600.00	-62.50%
4208	Initial	800.00	963.00	800.00	0.00%
4211	Non Dedicated Memorials	2,000.00	1,250.00	1,200.00	-40.00%
4412	Coffee Contributions	2,450.00	603.33	1,000.00	-59.18%
4412	Thrivent Choice	4,000.00	4,547.00	4,000.00	0.00%
4212	Youth 2020 - WWAM/LNO - 2021	0.00	1,312.25	3,000.00	---
4200	General Fund total	9,250.00	6,505.33	7,000.00	-0.99%
4200	Non-foundation designated funds total	1,600.00	3,115.25	3,600.00	100.00%
4200	General Total Other Benevolence	10,850.00	9,620.58	10,600.00	-2.30%

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Income (2 of 2)

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
4300	<i>Sunday School/Youth Programs</i>				
4304	Confirmation	2,000.00	818.00	900.00	-55.00%
4304	Confirmation	400.00	400.00	400.00	0.00%
4307	Sunday School Service Offering	450.00	20.00	20.00	-95.56%
4308	Sunday School Registration	1,600.00	325.00	325.00	-79.69%
4200	General Fund total	2,450.00	745.00	745.00	-69.59%
4200	Non-foundation designated funds total	2,000.00	818.00	900.00	-55.00%
4300	Grand Total Sunday School/Con.	4,450.00	1,563.00	1,645.00	-63.03%

4400	<i>Dedicated Income</i>				
4403	CLC Foundation Program Support	82,605.00	82,605.00	96,027.96	16.25%
4411	Designated Pledged Mortgage	31,532.00	23,244.00	30,548.00	-3.12%
4414	Sanctuary Lighting 2021	34,305.00	6,320.00	23,966.06	-30.14%
New	Merle Lebakken estate	0.00	0.00	139,036.00	100.00%
4206	ELCA World Hunger	0.00	1,257.50	0.00	0.00%
4207	Stoughton Food Pantry	5,400.00	10,990.93	0.00	-100.00%
4421	Stoughton Area Resource Team	5,400.00	2,900.00	0.00	-100.00%
4415	Other	0.00	62,458.82	0.00	0.00%
	Carry-over from Year to Year	47,852.77	0.00	69,940.19	46.16%
4428	Dedicated to Deferred	0.00	-15,458.80	0.00	0.00%
6000	<i>Earned Revenue & Special Events</i>				
6010	Dividends, Interest, & Miscellaneous	20.00	43.36	40.00	100.00%
4750	Use of Facilities	1,170.00	100.00	500.00	-57.26%
7000	Special Events Income	1,190.00	143.36	540.00	-54.62%

Totals of All Income

General Fund total	395,956.77	367,674.45	409,885.56	3.52%
Foundation dedicated funds total	82,605.00	82,605.00	96,027.96	16.25%
Non-foundation designated funds total	80,237.00	95,645.70	198,050.06	146.83%
Total Income	558,798.77	545,925.15	703,963.58	25.98%

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Salary/Benefit Expense

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
7228	<i>Music Wages</i>				
	Music Director	5,667.71	5,667.71	5,813.93	2.58%
	Chancel Choir Accompanist	1,604.30	539.70	1,637.00	2.04%
	Chancel/Adult/Senior Director	2,566.87	1,880.18	2,620.00	2.07%
	Handbell Director	534.77	381.49	545.00	1.91%
	Children's Choir Director	534.77	462.60	545.00	1.91%
	Organist Sunday/Saturday Services	10,481.41	12,259.66	10,691.00	2.00%
	Organist Special Services	1,283.44	541.47	1,310.00	2.07%
	Family Express Accompanist	1,604.30	520.19	1,640.00	2.23%
	Grace Notes Director	641.70	494.10	655.00	2.07%
	Grace Notes Accompanist	320.86	0.00	328.00	2.23%
	Special Musicians	2,000.00	200.00	500.00	-75.00%
7228	Music Salaries from General Fund	27,240.13	22,947.10	25,784.93	-5.34%
7199	<i>Executive Expenses</i>				
7222	Custodian	20,850.41	15,530.94	21,267.42	2.00%
7223	Lay Ministry Administrator	49,920.00	49,920.00	54,932.00	10.04%
7225	Pastor Paula	95,349.06	95,349.06	97,989.00	2.77%
7227	Office Wages	21,520.47	19,468.89	21,950.88	2.00%
7229	Supply Pastor (not subject to FICA)	2,000.00	1,800.00	2,000.00	0.00%
7340	Nursery Paid Staff	1,211.09	504.55	1,235.31	2.00%
	<i>General Fund</i>	<i>190,851.03</i>	<i>182,573.44</i>	<i>199,374.61</i>	<i>4.47%</i>
7230	Pension Plan Contribution/Health Ins.	42,000.00	39,495.12	42,000.00	0.00%
7250	<i>Payroll taxes</i>				
7251	FICA - Custodian	1,595.06	1,191.94	1,626.96	2.00%
7253	FICA - Office Staff	1,646.32	1,527.97	1,773.74	7.74%
7258	FICA - Music	2,083.87	1,740.16	1,972.55	-5.34%
7260	<i>FICA Supplement</i>				
7261	Lay Ministry Administrator - FICA	3,818.88	3,818.88	4,202.30	10.04%
7262	Pastor Paula - FICA	7,294.20	7,294.20	7,496.16	2.77%
	Total Benefits	58,438.33	55,068.27	59,071.70	1.08%
7200	Total Salaries and Benefits	276,529.49	260,588.81	284,231.24	2.79%

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Professional & Non-Staff Expenses

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
8145	Professional Expenses				
8181	Pastors & Admin. Books, subs, ref	600.00	45.08	600.00	0.00%
8300	Travel & meetings expenses				
8310	Pastor & Admin. Mileage & Travel	4,800.00	1,191.72	3,000.00	-37.50%
8540	Staff Development/Synod Assembly	1,500.00	120.00	1,500.00	0.00%
8541	Pastor & Admin. Continuing Ed.	5,900.00	5,445.00	3,800.00	-35.59%
8145	Foundation Totals	12,800.00	6,801.80	8,900.00	-30.47%

8147	Non-Staff Expenses				
8138	Bank Service Charges	1,150.00	952.57	1,150.00	100.00%
8525	Licenses and Fees	310.00	365.88	310.00	0.00%
8105	Office Supplies	1,500.00	985.39	1,500.00	0.00%
8106	Printing - Paper, Toners & Copies	4,500.00	3,571.51	4,500.00	0.00%
8135	Dues & Subscriptions	750.00	788.83	800.00	6.67%
8140	Postage, shipping, delivery	2,300.00	2,677.67	3,000.00	30.43%
8147	Non Staff Expenses Total	10,510.00	9,341.85	11,260.00	7.14%

8545	Youth Trips	0.00	900.00	0.00	0.00%
8545	Pastor Discretionary Fund	0.00	500.00	1,200.00	100.00%
8545	Pastor Discretionary Fund	1,500.00	1,848.00	822.96	-45.14%

Lay Ministry Board Expenses

7300	Lay Ministry Board - 7310 - Worship Expenses				
	Baptism	150.00	138.72	150.00	0.00%
	Bulletins	475.00	141.36	475.00	0.00%
	Candles	475.00	193.46	475.00	0.00%
	Communion assessories	450.00	809.22	600.00	33.33%
	Other	350.00	738.44	1,000.00	185.71%
	Postage	0.00	0.00	500.00	100.00%
7310	Total Worship Accessories	1,900.00	2,021.20	3,200.00	68.42%

Lay Ministry Board Expenses continued on page 5

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2021 Budget*January 10, 2021***Lay Ministry Board Expenses - Continued from page 4**

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
7320	Choirs/Music	0.00	969.41	2,172.00	100.00%
7321	Piano Tuning/Choirs/Music	750.00	120.00	750.00	0.00%
7322	Organ Tuning & Maintenance	700.00	630.00	700.00	0.00%
7323	Youth Music/Family Express	900.00	362.98	600.00	-33.33%
7330	Music Copyright	0.00	0.00	500.00	100.00%
7330	Flowers & Miscellaneous	1,600.00	1,286.45	600.00	-62.50%
7349	Postage, Miscellaneous, Banners	100.00	0.00	100.00	0.00%
7300	General Fund total	100.00	0.00	100.00	0.00%
7300	Foundation dedicated funds total	4,250.00	3,134.18	5,750.00	100.00%
7300	Non-foundation designated funds total	1,600.00	2,255.86	2,772.00	73.25%
7300	Total Lay Ministry Board Expenses	5,950.00	5,390.04	8,622.00	44.91%

Youth Board Expenses

7475	Youth Board				
7470	Bible Camp	1,000.00	1,000.00	1,000.00	0.00%
7471	Mission Trip	6,000.00	8,100.17	6,000.00	0.00%
7476	Youth Activities/Trips	2,500.00	1,448.31	1,500.00	-40.00%
7473	Canoe Trip	2,000.00	1,721.02	2,000.00	0.00%
7475	Resource People	1,000.00	525.00	1,000.00	0.00%
7478	Postage	500.00	205.50	500.00	0.00%
7475	Foundation dedicated funds total	13,000.00	13,000.00	12,000.00	-7.69%

Parish Fellowship Board

7479	Parish Fellowship				
7480	Parish Fellowship Kitchen	3,150.00	1,978.54	1,000.00	-68.25%
7480	Parish Fellowship Kitchen	0.00	0.00	1,905.00	100.00%
7483	Senior Luncheon/Excursions	500.00	100.00	500.00	0.00%
7479	General Fund total	3,150.00	1,978.54	1,000.00	-68.25%
7479	Foundation dedicated funds total	500.00	100.00	2,405.00	381.00%
7479	Total Parish Fellowship Expenses	3,650.00	2,078.54	3,405.00	-6.71%

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Christian Education Board Expenses

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
7400	Christian Education				
7420	Sunday School Materials	3,000.00	1,575.63	3,000.00	100.00%
7425	Milestone Ministry	1,000.00	660.25	1,000.00	0.00%
7430	Adult Education/Library	500.00	84.37	500.00	0.00%
7422	Food Purchase	2,000.00	755.79	1,000.00	0.00%
7440	Confirmation Materials	1,000.00	901.41	1,000.00	100.00%
7463	Postage/Miscellaneous	150.00	356.50	150.00	0.00%
7310	Dedicated Funds total	2,000.00	755.79	1,000.00	0.00%
7310	Foundation dedicated funds total	5,650.00	3,578.16	5,650.00	0.00%
7310	Total Christian Ed. Board Expenses	7,650.00	4,333.95	6,650.00	-13.07%

Evangelism Board Expenses

7499	Evangelism				
8010	Christ in our Home	500.00	398.00	500.00	0.00%
8570	Advertising/Publicity	1,200.00	780.69	1,200.00	0.00%
8024	New Message Bibles	0.00	0.00	200.00	100.00%
8025	Mailing Postage	200.00	206.00	200.00	0.00%
7499	Foundation dedicated funds total	1,900.00	1,384.69	2,100.00	10.53%

Stewardship Board Expenses

7700	Stewardship Board/Benevolences				
7710	ELCA	15,000.00	15,000.00	20,000.00	33.33%
7725	United in Christ Campaign & Misc.	1,300.00	1,001.77	1,000.00	-23.08%
7775	Campus Ministry	5,000.00	5,000.00	5,000.00	100.00%
7760	CLC Scholarship Committee	15,000.00	15,000.00	20,000.00	33.33%
7760	CLC Scholarship Committee	0.00	3,060.00	0.00	0.00%
7765	Seminary Scholarship	1,105.00	1,105.00	1,000.00	0.00%
7770	Giving Envelopes	1,400.00	1,056.62	1,400.00	0.00%
7700	General Fund total	1,300.00	1,001.77	1,000.00	-23.08%
7700	Foundation Funds total	37,505.00	37,161.62	47,400.00	26.38%
7700	Non-foundation designated funds total	0.00	3,060.00	0.00	0.00%
	Total Stewardship Expenses	38,805.00	41,223.39	48,400.00	24.73%

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Properties Board

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
8100	Property Expenses - 8200 - Occupancy expenses				
8205	Insurance	10,600.00	10,691.00	12,400.00	16.98%
8220	Utilities - Gas	7,600.00	5,512.93	7,600.00	0.00%
8223	Utilities - Electric/Water/Sewer	18,000.00	15,713.66	18,000.00	0.00%
8245	Stoughton Water Run-off fee	2,700.00	3,049.43	2,400.00	-11.11%
8280	Street Light - Town of Pleasant Prairie	250.00	97.70	250.00	0.00%
8200	Occupancy Expenses Total	39,150.00	35,064.72	40,650.00	3.83%

8100	Property Expenses				
8110	Maintenance/Contracts	7,000.00	9,167.33	7,000.00	0.00%
8112	Maintenance Services/Supplies	9,650.00	5,430.16	9,650.00	0.00%
8115	Custodial Supplies	3,000.00	2,320.35	3,000.00	0.00%
8130	Telephone Expenses	3,450.00	3,694.94	3,450.00	0.00%
8131	Pastor/Administrator Cell Phones	1,880.00	1,680.00	1,880.00	0.00%
8150	Snow Removal	10,000.00	6,440.00	10,000.00	0.00%
8155	Landscaping - Kluge	2,700.00	2,013.84	2,700.00	0.00%
8157	Copies - Maintenance Repair	4,000.00	2,657.27	4,000.00	0.00%
8160	Unanticipated repairs & replacements	7,000.00	1,083.75	7,000.00	0.00%
8160	New Lawn Mowers	0.00	7,900.00	3,650.00	0.00%
8187	Lawn - Franklin	3,000.00	1,120.37	3,000.00	0.00%
8560	Technology	4,500.00	4,998.12	3,500.00	-22.22%
8120	2020/21 Sanctuary Lighting Project	5,037.28	5,037.28	13,264.32	163.32%
8120	2020/21 Sanctuary Lighting Project	34,305.00	4,634.83	23,966.24	-30.14%
8100	General Fund total	100,367.28	80,708.13	109,094.32	8.70%
8100	Non-foundation dedicated funds total	34,305.00	12,534.83	27,616.24	100.00%
8100	Total Property Expenses	134,672.28	93,242.96	136,710.56	1.51%

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Communications & Social Concerns Board Expenses

Account Number	Title	2020 Budget	2020 Actuals	2021 Budget	Percent Change*
8700	Communications & Social Concerns				
8715	Our Daily Bread	500.00	200.00	500.00	0.00%
8720	Stoughton Food Pantry	5,400.00	12,120.93	0.00	-100.00%
8720	Stoughton Food Pantry	0.00	5,396.55	2,500.00	100.00%
8730	Stoughton Area Resource Team	5,400.00	5,750.00	0.00	-100.00%
8730	Stoughton Area Resource Team	0.00	5,000.00	2,500.00	100.00%
8743	ELCA World Hunger	0.00	1,500.50	0.00	0.00%
8743	ELCA World Hunger	2,500.00	2,500.00	2,500.00	100.00%
8745	Lutheran World Relief	0.00	385.05	0.00	0.00%
8745	Lutheran World Relief	2,500.00	2,500.00	2,500.00	100.00%
8700	Foundation dedicated funds total	5,500.00	15,596.55	10,500.00	90.91%
8700	Non-foundation designated funds total	10,800.00	19,756.48	0.00	-100.00%
	Total Comm. & Soc. Con. Expenses	16,300.00	35,353.03	10,500.00	-35.58%

Debt Retirement

Account Number	Title	2020 Budget	Actuals	2021 Budget	Percent Change*
8250	Debt Retirement		367674.45		
8311	Mortgage - Principal	31,532.00	21,273.74	20,625.00	-34.59%
8312	Mortgage - Interest	4,000.00	4,022.26	3,200.00	-20.00%
	Total Debt Retirement	35,532.00	25,296.00	23,825.00	-32.95%

Miscellaneous

Account Number	Title	2020 Budget	Actuals	2021 Budget	Percent Change*
6020	Scholarship Investment Changes	0.00	0.00	0.00	0.00%
9801	Capital Expense Designated	0.00	34,109.90	5,800.82	0.00%
New	Merle Lebakken Estate Proceeds	0.00	0.00	139,036.00	100.00%
	Non-foundation designated funds total	0.00	34,109.90	144,836.82	100.00%

Totals of All Expenses

General Fund total	395,956.77	357,643.86	409,885.56	3.52%
Foundation dedicated funds total	82,605.00	82,605.00	96,027.96	16.25%
Non-foundation designated funds total	80,237.00	95,146.60	198,050.06	146.83%
Total Expenses	558,798.77	535,395.46	703,963.58	25.98%

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