

**Calendar Year 2010
Financial Planning and Previews**

Lindenwald UMC

December 22, 2009

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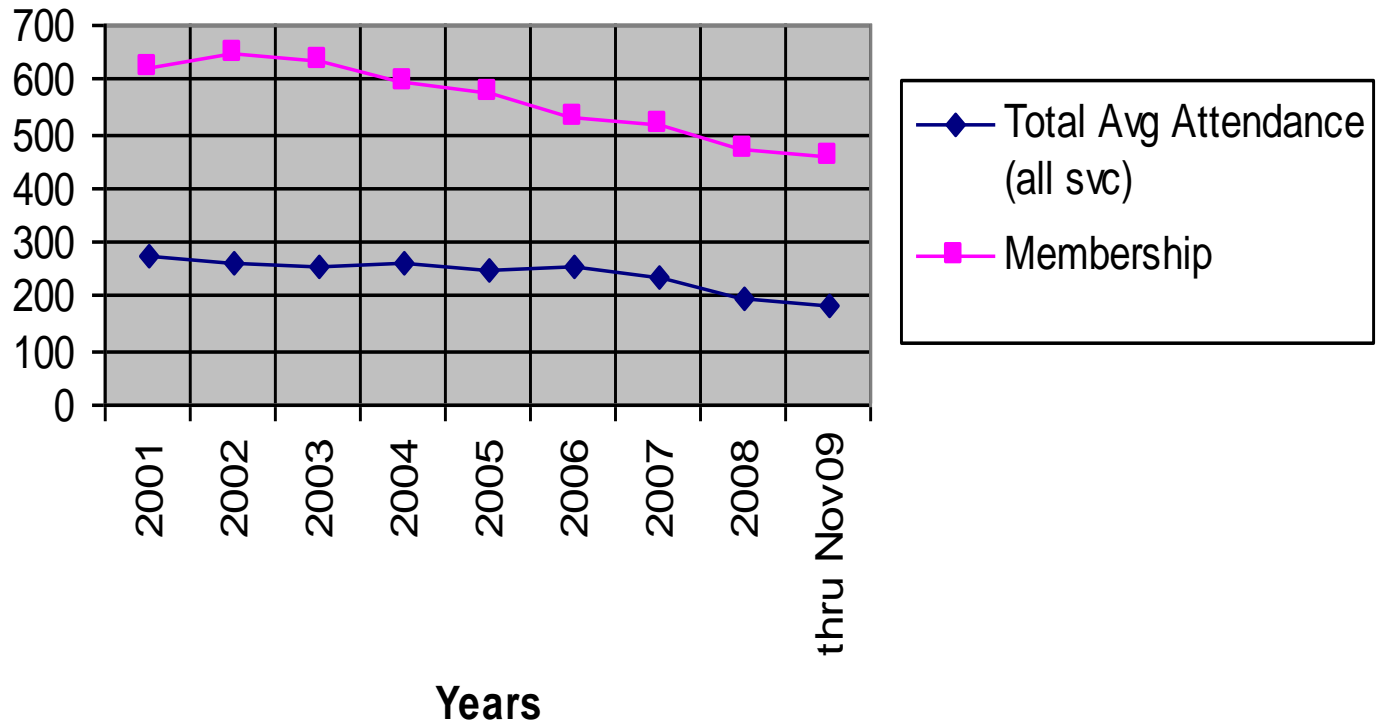
Budget Planning Approach for 2010 Initiatives

- Finance anticipates Implementation of LUMC/ Vision and Leadership Team Plans for Expanded Worship Programs and ministries
- Needed Approach to support above:
 - Plans and Requirements for: Current Traditional Worship and Study Programs
 - Plans and Requirements for: New Worship Styles, ministries and Programs
- Planning involves all LUMC Planning and Leadership Functions

Support Plan

- Establish Income/Revenue
- Assemble, Review and Finalize Budget using input from all LUMC Planning functions. (Meet, discuss and refine as needed to achieve balance)
 - Define/Iterate a Base Budget for 2010 (Projected Income and Estimated Expenses)
 - Sr Pastor, DTM lead effort to identify and refine Traditional/CIC Plans, Budget requirements
 - Separate Base Budget into New Initiative and Traditional Planning Budgets
 - Reassemble recommended Two Part and Total Budget for 2010
- Submit 2010 Budget to Leadership Team in **January** for Final Review/Approval
- Coordinate overall Financial Approach (with focus on New Initiative) with Ohio River District in early 2010

Membership & Attendance



| YR | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | thru Nov09 |
|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Members | 620 | 647 | 636 | 593 | 574 | 533 | 515 | 473 | 468 |
| | 88 | 88 | 77 | 53 | 50 | 51 | 49 | | |
| | 187 | 173 | 158 | 136 | 138 | 148 | 139 | | |
| | 275 | 261 | 235 | 189 | 188 | 199 | 188 | | |
| | | | 22 | 74 | 59 | 58 | 49 | | |
| Tot Attend | 275 | 261 | 257 | 263 | 247 | 257 | 237 | 199 | 181 |

2010 Pledge Status

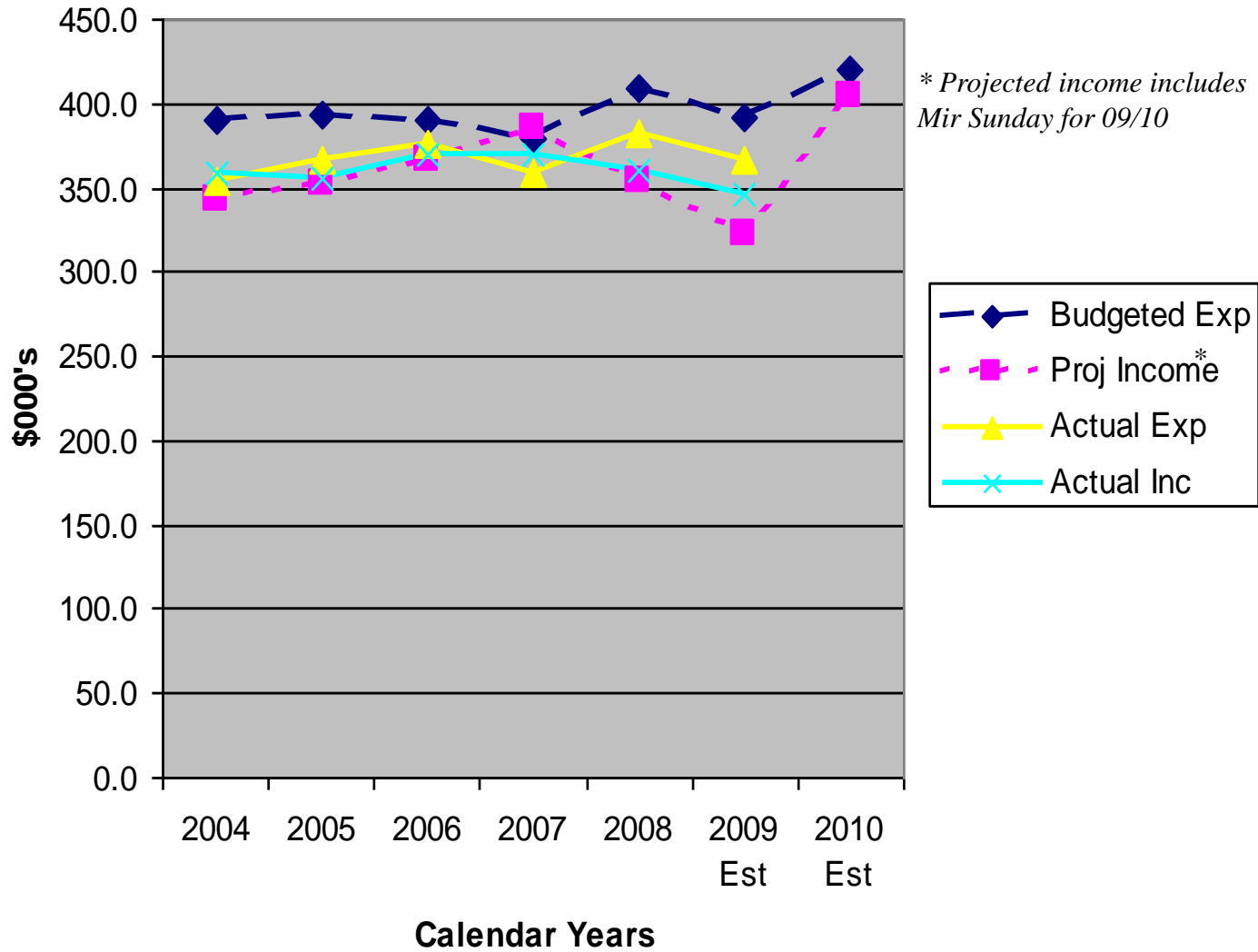
(as of Dec 13, 2009)

| Pledge Data | | status | | | | | | estimated |
|-------------|---------|---------|---------|---------|---------|---------|-----------|-----------|
| Year | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | |
| Pledged | 279325 | 284152 | 267107 | 267089 | 276266 | 248030 | 247354 | |
| Actuals | 278205 | 285352 | 267902 | 291711 | | | | |
| Units | 163 | 148 | 132 | 148 | 135 | 133 | 129 | |
| Avg/unit | 1713.65 | 1919.95 | 2023.54 | 1804.66 | 2046.41 | 1864.89 | 1917.4729 | |
| | | | | | | | | |

Miracle Sunday Pledges for 201043,100

Miracle Sunday Pledges for 2011.....41,300

Revenue/Expense History

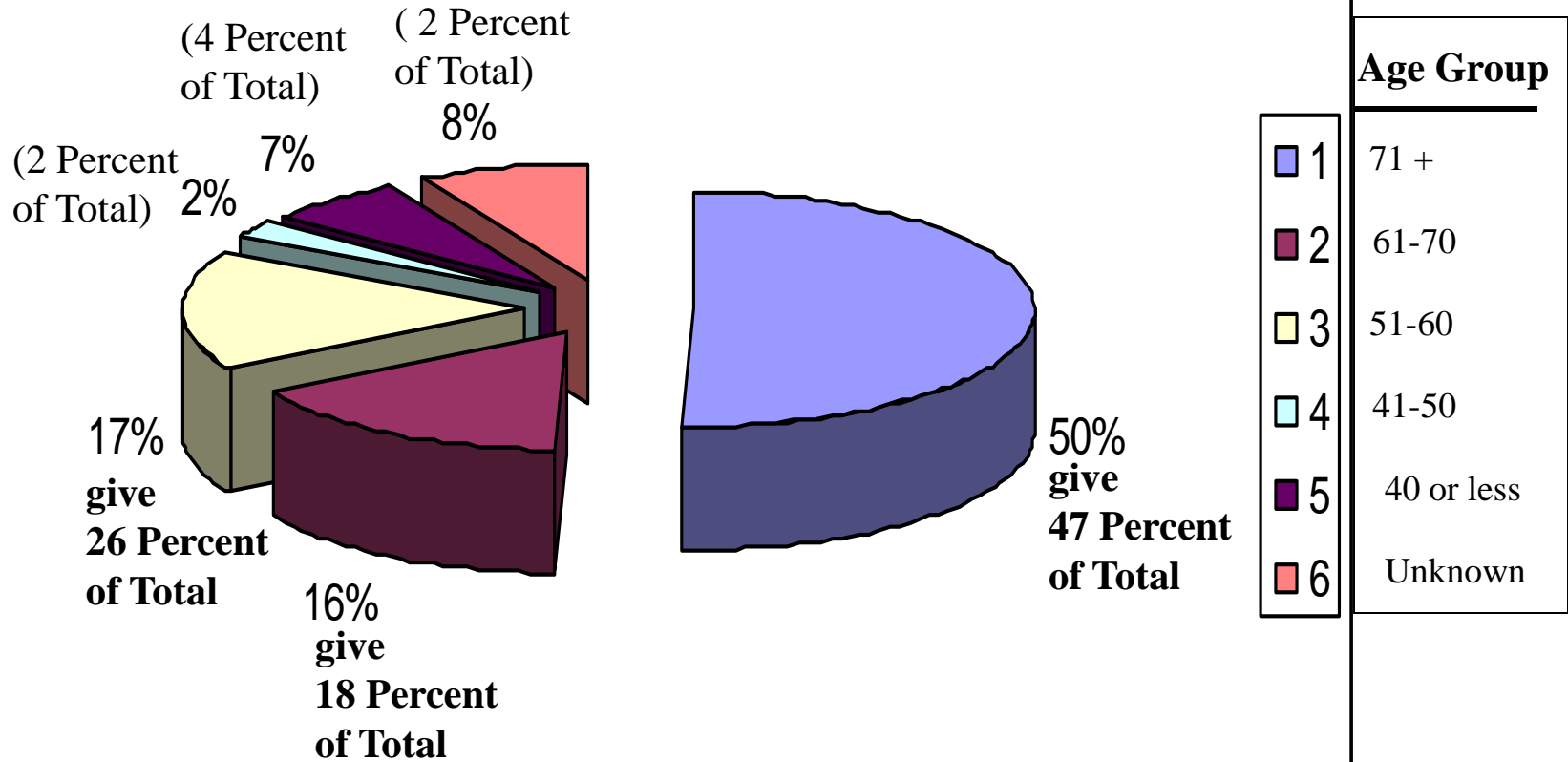


Notes

Declining revenue parallels membership and attendance trends shown on chart 18.

2010 incomes reflect Miracle Sunday Pledges by current members

2010 PL Unit Age Distribution And Portion of Pledged Support



| | | | | | All numbers in \$K | |
|--------------------------------------|--|-----------|-------------|-------------|---------------------|--|
| Projected Income or Revenues | | | | | | |
| (beginning of year estimates) | | | | | | <i>Est</i> |
| | | CY | 2008 | 2009 | Est 2010 | <i>Est 2011</i> |
| Pledged | | | 276.20 | 248.0 | 247.3 | <i>247.3</i> |
| UnPledged | | | | 50.0 | 50.0 | <i>50.0</i> |
| Loose | | | | 3.0 | 2.7 | <i>2.7</i> |
| Bldg Use | | | | 2.0 | 1.0 | <i>1.0</i> |
| Sunday School | | | | 1.0 | 1.0 | <i>1.0</i> |
| Flowers Income | | | | 2.0 | 1.0 | <i>1.0</i> |
| Holiday Gifts | | | | 3.0 | 3.0 | <i>3.0</i> |
| Special Proj | | | | | | |
| Special Gifts | | | | | | |
| Preschool Income | | | | 3.0 | 1.3 | <i>1.3</i> |
| Interest Income | | | | 5.0 | | |
| Misc | | | | 0.1 | | |
| Property Income | | | | 6.0 | 5.0 | <i>5.0</i> |
| Mir Sunday (Pledge for 2010) | | | | | 43.1 | <i>43.1</i> |
| Total Est Income 11/14 | | | 354.2 | 323.1 | 355.4 | <i>355.4</i> |
| | | | | | 50.0 | Est Carryover from 2009 Mir Sun gifts |
| | | | | | 405.4 | Total Est Income for 2010 |

Preliminary Data This chart contains a rollup of initial Budget requests

2010 Expense vs. Revenues Projections (First Rollup – Dec 9, 2009)

| Yr | 2009 | 2010 |
|------------------------|--------|---------------|
| Staff | 225251 | 235000 |
| Child Care | 4500 | 6600 |
| Congr Care | 550 | 750 |
| Connectional | 48000 | 51300 |
| Cont'd Educ | 4000 | 4300 |
| Discipleship | 1600 | 1600 |
| Office Admin | 20000 | 20000 |
| Adult Ministrie | 700 | 1000 |
| Trans Ministrie | 2000 | 10000 |
| Trustees/Main | 70000 | 74000 |
| Worship | 3000 | 4000 |
| Youth | 4500 | 6000 |
| Music | 3000 | 5900 |
| Missions | 5000 | 6000 |
| Evangelism | | 500 |
| | 392101 | 426950 |

Red items subject to further reviews

Estimated 2010 Revenues for initial planning ~\$405,000

Budget “Factoring” Approach

- Budget line items to be “factored” into two parts
 - Part A: New Church Initiative
 - Focus on building and growing a “new” congregation and membership addressed to the needs of young families, couples and youth (age 18-45 demographic) *IT and advertising likely to be needed.*
 - Staffing, Ministries, Programs (including worship) for above
 - Alternate Worship Styles (includes a range of contemporary music, speakers, special programs, audio-visual aids, etc, for the above
 - Part B: Traditional Church
 - Continuance of (current) traditional congregational worship and support
 - Staffing, ministries and programs to address the needs of (current) traditionally oriented members and families in the community
 - Enhanced worship programs utilizing updated chancel and sanctuary equipment (such as Cantatas, special music and audio-visual equipment)

Factored Budget Example (Shown as Example Only)

| | <i>Current Yr</i> | First Look | <i>New Church</i> | | <i>Traditional</i> | Totals |
|------------------|-------------------|-------------------|-------------------|-------|--------------------|---------------|
| | | 9-Dec | <i>Initiative</i> | | Church | Across |
| Yr | 2009 | 2010 | 2010 | | 2010 | 2010 |
| | | | | notes | | |
| Staff | 225251 | 235000 | 44000 | A | 191000 | 235000 |
| Child Care | 4500 | 6600 | 2500 | B | 2500 | 5000 |
| Congr Care | 550 | 750 | 500 | C | 250 | 750 |
| Connectional | 48000 | 51300 | | | 51300 | 51300 |
| Cont'd Educ | 4000 | 4300 | 2000 | D | 2000 | 4000 |
| Discipleship | 1600 | 1600 | 1000 | E | 600 | 1600 |
| Office Admin | 20000 | 20000 | 10000 | F | 10000 | 20000 |
| Adult Ministries | 700 | 1000 | 500 | G | 500 | 1000 |
| Trans Ministries | 2000 | 10000 | 7000 | H | | 7000 |
| Trustees/Maint | 70000 | 74000 | 37000 | I | 37000 | 74000 |
| Worship | 3000 | 4000 | 1500 | J | 1500 | 3000 |
| Youth | 4500 | 6000 | 3500 | K | 1000 | 4500 |
| Music | 3000 | 5900 | 2000 | L | 1500 | 3500 |
| Missions | 5000 | 6000 | 2000 | M | 2000 | 4000 |
| Evangelism | | 500 | 250 | N | 250 | 500 |
| | 392101 | 426950 | 113750 | O | 301400 | 415150 |

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Summary

- Budget Process underway
- 2010 Initiatives support plan outlined
- Background Data on Membership and Attendance defined
- Pledge Data and Distributions defined
- *First Look* Estimates of Income vs. Expenses completed
- **Next Steps**
 - Review and adjustments of Budget Lines
 - Factoring of Initiatives (Example Shown)
- **Planned Meetings**
 - Selected Budget Line items (led by Sr. Pastor) to be scheduled
 - Finance Committee Meeting - December 21, 2009
 - Leadership Team – January 2010
- 2010 Budget for Income and Expenses – Improved due to Miracle Sunday Campaign (2011 to be challenge year and requires careful planning in 2010)