



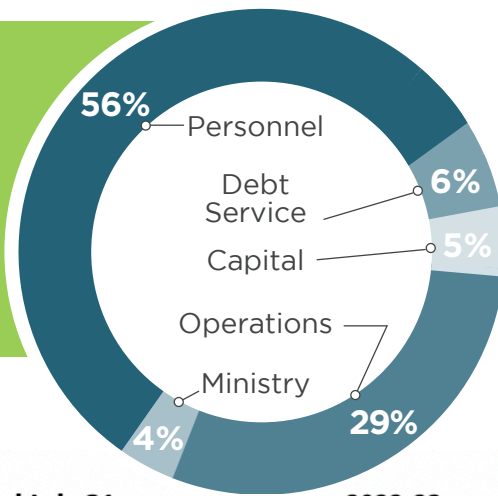
ELMBROOK
CHURCH

BUDGET BOOKLET

2024 / 2025

HOME FUND

2024/2025 BUDGET



For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
REVENUE					
Contributions	\$ 5,752,758	\$ 5,626,524	\$ 5,901,000	\$ 274,476	4.9%
Ancillary Funds*	1,079,448	1,406,864	1,513,450	106,586	7.6%
Building Rental	168,133	213,526	210,000	(3,526)	-1.7%
Grants	129,766	252,825	-	(252,825)	-100.0%
Investment Income	87,827	164,906	180,000	15,094	9.2%
Other Revenue	307,634	1,130	-	(1,130)	-100.0%
TOTAL REVENUE	\$ 7,525,566	\$ 7,665,775	\$ 7,804,450	\$ 138,675	1.8%

EXPENSE					
PERSONNEL COST					
Salary & Benefits					
Salary	\$ 2,734,326	\$ 2,629,731	\$ 2,886,590	\$ 256,859	9.8%
FICA/SECA	190,665	190,011	222,040	32,029	16.9%
Health Insurance	248,726	240,142	304,550	64,408	26.8%
Dental Insurance	13,056	17,279	15,980	(1,299)	-7.5%
Vision Insurance	1,336	2,104	2,110	6	0.3%
HSA Contribution	17,823	14,788	20,730	5,942	40.2%
Life, AD&D, STD & LTD	9,594	8,232	9,820	1,588	19.3%
403(b) Plan	16,361	28,155	59,530	31,375	111.4%
Worker's Comp	4,145	7,154	10,300	3,146	44.0%
Payroll Processing	36,042	30,992	33,060	2,068	6.7%
Salary & Benefits Total	\$ 3,272,074	\$ 3,168,589	\$ 3,564,710	\$ 396,121	12.5%
Staff Growth & Development					
Staff Development & Appreciation	\$ 36,423	\$ 28,452	\$ 35,000	\$ 6,548	23.0%
Staff Meetings & Events	2,246	3,093	5,000	1,907	61.6%
Staff Growth & Development Total	\$ 38,669	\$ 31,546	\$ 40,000	\$ 8,454	26.8%
Personnel Total	\$ 3,310,744	\$ 3,200,135	\$ 3,604,710	\$ 404,575	12.6%
MINISTRY COST					
Senior Leadership	\$ 43,550	\$ 42,356	\$ 30,000	\$ (12,356)	-29.2%
Worship Arts	94,863	85,571	77,500	(8,071)	-9.4%
Congregation Engagement	56,052	63,659	56,000	(7,659)	-12.0%
Family Ministry	45,813	58,038	64,000	5,962	10.3%
Care Ministry	15,329	21,707	18,000	(3,707)	-17.1%
Adult Ministry	3,688	4,664	12,000	7,336	157.3%
Mission	7,678	8,101	9,000	899	11.1%
Ministry Total	\$ 266,974	\$ 284,096	\$ 266,500	\$ (17,596)	-6.2%



HOME FUND

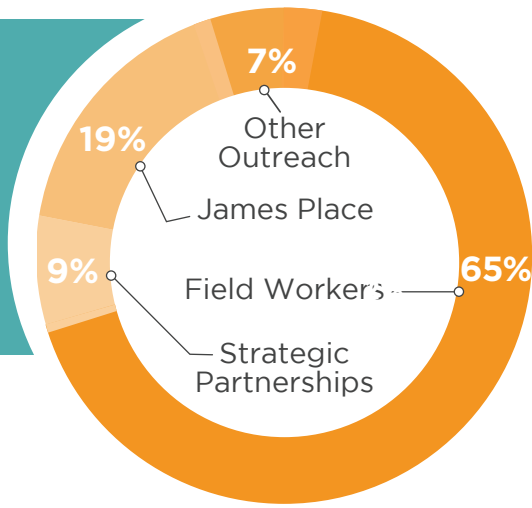
2024/2025
BUDGET

For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
Professional Fees	\$ 312,353	\$ 213,702	\$ 184,000	\$ (29,702)	-13.9%
Tech Support Services	121,206	121,342	125,000	3,658	3.0%
Property & Liability Insurance	106,741	132,334	130,500	(1,834)	-1.4%
Data, Analytics, Process & Admin	57,240	76,203	80,500	4,297	5.6%
Network & Telecom	48,459	55,781	55,000	(781)	-1.4%
Software	31,029	25,096	26,000	904	3.6%
Communications	46,015	19,864	30,500	10,636	53.5%
Print/Mail Services	41,059	14,179	6,300	(7,879)	-55.6%
Supplies & Repairs	19,853	24,316	34,500	10,184	41.9%
Dues, Fees & Other	85,525	96,086	60,000	(36,086)	-37.6%
Operations Total	\$ 869,480	\$ 778,904	\$ 732,300	\$ (46,603)	-6.0%
FACILITIES COST					
Utilities	\$ 397,866	\$ 431,796	\$ 450,650	\$ 18,854	4.4%
Contract Cleaning	291,488	319,161	318,000	(1,161)	-0.4%
Building Supplies & Repairs	159,721	171,354	174,800	3,446	2.0%
Snow Removal	82,296	56,381	80,000	23,619	41.9%
Grounds	40,105	40,976	40,000	(976)	-2.4%
Vehicle Repairs & Maintenance	8,762	16,126	13,400	(2,726)	-16.9%
Rubbish Removal	9,013	9,407	10,000	593	6.3%
Security	-	2,464	2,500	36	1.5%
Facilities Total	\$ 989,251	\$ 1,047,665	\$ 1,089,350	\$ 41,685	4.0%
CAPITAL COST					
BROOKFIELD CAMPUS					
Computer Equipment & Technology	\$ 34,465	\$ 44,439	\$ 81,000	\$ 36,561	82.3%
Furniture & Equipment	343,528	30,864	-	(30,864)	-100.0%
Roof & Gutter	-	-	-	-	-
HVAC	63,579	21,196	30,000	8,804	41.5%
Building Improvements	66,390	202,975	137,000	(65,975)	-32.5%
LAKE COUNTRY CAMPUS					
Computer Equipment & Technology	5,099	4,855	20,000	15,145	311.9%
Furniture & Equipment	141,030	33,582	-	(33,582)	-100.0%
Roof & Gutter	-	-	45,000	45,000	-
HVAC	38,575	-	-	-	-
Building Improvements	-	109,423	-	(109,423)	-100.0%
Capital Total	\$ 692,665	\$ 447,334	\$ 313,000	\$ (134,334)	-30.0%
Debt Service Total	\$ 373,792	\$ 373,792	\$ 373,790	\$ (2)	0.0%
Ancillary Funds* Expense Total	\$ 1,038,130	\$ 1,316,856	\$ 1,424,800	\$ 107,944	8.2%
Total Expenses	\$ 7,541,036	\$ 7,448,780	\$ 7,804,450	\$ 355,670	4.8%
HOME FUND SURPLUS / (DEFICIT)	\$ (15,469)	\$ 216,995	\$ -	\$ (216,995)	-100.0%
Prior Year Surplus/Reserve	(69,000)	-	-	-	-
NET HOME FUND SURPLUS / (DEFICIT)	\$ 53,531	\$ 216,995	\$ -	\$ (216,995)	-100.0%

* See Ancillary Fund Revenue and Expense for details to follow for Early Childhood, Summer Camp, Bookstore, and Café.

HARVEST FUND

2024/2025 BUDGET



For the Period Ended July 31

	2022-23 Actual	2023-24 Actual	2024-25 Budget	Budget vs. Prior Year	
				\$	%
REVENUE					
Contributions	\$ 1,932,012	\$ 1,939,705	\$ 1,910,000	\$ (29,705)	-1.5%
Grants	-	14,149	20,000	5,851	41.4%
Investment Income	8,793	18,929	25,000	6,071	32.1%
TOTAL REVENUE	\$ 1,940,806	\$ 1,972,783	\$ 1,955,000	\$ (17,783)	-0.9%
EXPENSE					
FIELD WORKERS					
Field Worker Support - Africa	\$ 139,920	\$ 127,705	\$ 130,440	\$ 2,735	2.1%
Field Worker Support - Asia/Middle East	162,600	148,200	145,800	(2,400)	-1.6%
Field Worker Support - Europe	167,700	174,660	178,500	3,840	2.2%
Field Worker Support - The Americas	185,850	174,600	186,750	12,150	7.0%
Field Worker Support - Executive/Strategic	199,950	159,700	157,200	(2,500)	-1.6%
Field Worker Support - Refugee/Glocal	205,800	166,800	139,500	(27,300)	-16.4%
Field Worker Support - College/Youth	231,840	229,440	249,840	20,400	8.9%
Field Worker Support - New Field Workers	14,780	11,100	40,000	28,900	260.4%
Field Worker Grants	40,952	103,602	50,470	(53,132)	-51.3%
Field Workers Total	\$ 1,349,392	\$ 1,295,807	\$ 1,278,500	\$ (17,307)	-1.3%
STRATEGIC PARTNERSHIPS					
Emmanuel Hospital Association (India)	\$ 10,000	\$ 8,000	\$ 10,000	\$ 2,000	25.0%
Vision 5:9 (India/OM)	15,000	15,000	15,000	-	0.0%
Congo Initiative	15,000	15,000	15,000	-	0.0%
World Relief	10,000	10,000	10,000	-	0.0%
Brooklink	-	-	12,000	12,000	
ELAN Church Plant	2,500	-	-	-	
India Institute of InterCultural Study	2,500	-	-	-	
Hope Street Ministry	15,000	13,000	15,000	2,000	15.4%
International Community Center	24,000	24,000	24,000	-	0.0%
Community Warehouse	15,000	13,400	15,000	1,600	11.9%



HARVEST FUND

2024/2025 BUDGET

For the Period Ended July 31	2022-23	2023-24	2024-25	Budget vs. Prior Year	
	Actual	Actual	Budget	\$	%
Wisconsin Inmate Education Association	10,000	10,000	10,000	-	0.0%
Care Net	10,000	10,000	10,000	-	0.0%
Safe Families	10,000	8,000	10,000	2,000	25.0%
Local & Global	27,690	70,605	25,000	(45,605)	-64.6%
Strategic Partnerships Total	\$ 166,690	\$ 197,005	\$ 171,000	\$ (26,005)	-13.2%
JAMES PLACE MINISTRIES					
Personnel Cost	\$ 245,734	\$ 256,787	\$ 270,000	\$ 13,213	5.1%
Rent & Utilities	70,271	72,032	75,000	2,968	4.1%
Staff Development & Appreciation	1,807	3,901	4,000	99	2.5%
Volunteer Development & Appreciation	3,812	6,318	6,000	(318)	-5.0%
Printing, Postage, Promotion	2,988	2,520	2,000	(520)	-20.6%
Supplies	11,639	7,867	9,000	1,133	14.4%
Honorarium, Contract Srv & R&M	19,279	22,191	23,000	809	3.6%
Immigration Services	(21,018)	(29,158)	(19,000)	10,158	-34.8%
James Place Ministries Total	\$ 334,512	\$ 342,458	\$ 370,000	\$ 27,542	8.0%
OTHER OUTREACH					
Travel	\$ 19,628	\$ 12,209	\$ 30,000	\$ 17,791	145.7%
Short Term Teams Support	6,000	11,335	10,000	(1,335)	-11.8%
International Leader Development	523	420	5,000	4,580	1090.5%
Harvestfest	46,512	41,563	45,500	3,937	9.5%
Local & Global Apprentice	43,934	17,938	32,000	14,062	78.4%
Mission storytelling	333	4,000	6,000	2,000	50.0%
Community Engagement	3,374	10,857	6,000	(4,857)	-44.7%
Prison Ministry	190	562	1,000	438	77.9%
Telling the Truth	10,000	5,000	-	(5,000)	-100.0%
Other Outreach Total	\$ 130,494	\$ 103,884	\$ 135,500	\$ 31,616	30.4%
TOTAL EXPENSE	\$ 1,981,089	\$ 1,939,154	\$ 1,955,000	\$ 15,846	0.8%
HARVEST FUND SURPLUS / (DEFICIT)	\$ (40,283)	\$ 33,629	\$ -	\$ (33,629)	-100.0%
Prior Year Surplus/Reserve	\$ (40,283)	\$ -	\$ -	\$ -	
HARVEST FUND NET SURPLUS / (DEFICIT)	\$ -	\$ 33,629	\$ -	\$ (33,629)	-100.0%

ELMBROOK CHURCH
JUST BETWEEN US
 2024/2025 BUDGET

For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
REVENUE					
Contributions	\$ 132,524	\$ 142,976	\$ 172,000	\$ 29,024	20.3%
Subscriptions	126,037	112,571	122,300	9,729	8.6%
Advertising & Other	77,372	63,786	69,000	5,214	8.2%
TOTAL REVENUE	\$ 335,933	\$ 319,333	\$ 363,300	\$ 43,967	13.8%
EXPENSE					
Personnel Wage/Benefits	\$ 192,889	\$ 183,324	\$ 200,570	\$ 17,246	9.4%
Contracted Services	9,877	12,738	14,870	2,133	16.7%
Magazine Production	93,211	79,759	96,860	17,101	21.4%
Promotion	38,781	27,144	28,500	1,356	5.0%
Donor Development	11,997	11,618	13,500	1,883	16.2%
Dues & Fees	6,705	6,628	8,000	1,372	20.7%
Office & Equipment	879	2,607	1,000	(1,607)	-61.6%
TOTAL EXPENSE	\$ 354,339	\$ 323,818	\$ 363,300	\$ 39,482	12.2%
JBU SURPLUS / (DEFICIT)	\$ (18,406)	\$ (4,485)	\$ -	\$ 4,485	-100.0%
Prior Year Surplus/Reserve	\$ (18,406)	\$ (4,485)	\$ -	\$ 4,485	
JBU NET SURPLUS / (DEFICIT)	\$ -	\$ -	\$ -	\$ -	

ELMBROOK CHURCH
CHILD ENRICHMENT CENTER
 2024/2025 BUDGET

For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
REVENUE					
Tuition & Fees	\$ 529,997	\$ 718,011	\$ 739,900	\$ 21,889	3.0%
Grants	-	41,260	49,400	8,140	19.7%
TOTAL REVENUE	\$ 529,997	\$ 759,271	\$ 789,300	\$ 30,029	4.0%
EXPENSE					
Personnel	\$ 478,946	\$ 539,348	\$ 623,900	\$ 84,552	15.7%
Facilities	51,600	65,869	72,000	6,131	9.3%
School Expense	17,971	34,669	21,400	(13,269)	-38.3%
Administration	14,728	34,205	35,150	945	2.8%
Capital	-	7,420	-	(7,420)	-100.0%
TOTAL EXPENSE	\$ 563,245	\$ 681,511	\$ 752,450	\$ 70,939	10.4%
ECCEC SURPLUS / (DEFICIT)	\$ (33,248)	\$ 77,759	\$ 36,850	\$ (40,909)	-52.6%
Prior Year Surplus/Reserve	\$ (33,248)	\$ -	\$ -	\$ -	
ECCEC NET SURPLUS / (DEFICIT)	\$ -	\$ 77,759	\$ 36,850	\$ (40,909)	-52.6%

ELMBROOK CHURCH CAMP VERTICAL 2024/2025 BUDGET

For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
REVENUE					
Registrations/Fees	\$ 344,711	\$ 425,753	\$ 483,750	\$ 57,997	13.6%
TOTAL REVENUE	\$ 344,711	\$ 425,753	\$ 483,750	\$ 57,997	13.6%
EXPENSE					
Personnel Wage/Benefits	\$ 218,493	\$ 303,762	\$ 352,700	\$ 48,938	16.1%
Contracted Services	2,301	1,713	3,000	1,287	75.2%
Food & Transportation	36,648	24,642	26,000	1,358	5.5%
Supplies & Curriculum	14,089	22,591	47,000	24,409	108.0%
Dues & Fees	26,750	28,384	25,000	(3,384)	-11.9%
Office & Promotion	2,991	11,041	4,900	(6,141)	-55.6%
TOTAL EXPENSE	\$ 301,272	\$ 392,133	\$ 458,600	\$ 66,467	17.0%
SURPLUS / (DEFICIT)	\$ 43,439	\$ 33,621	\$ 25,150	\$ (8,471)	-25.2%

ELMBROOK CHURCH BOOKSTORE 2024/2025 BUDGET

For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
REVENUE					
Sales	\$ 143,368	\$ 152,767	\$ 158,900	\$ 6,133	4.0%
TOTAL REVENUE	\$ 143,368	\$ 152,767	\$ 158,900	\$ 6,133	4.0%
EXPENSE					
Cost of Goods	\$ 89,058	\$ 93,620	\$ 92,880	\$ (740)	-0.8%
Personnel Wage/Benefits	32,987	36,500	35,920	(580)	-1.6%
Contracted Services	3,498	2,645	4,100	1,455	55.0%
Dues & Fees	2,722	4,542	4,300	(242)	-5.3%
Promotion	292	319	300	(19)	-5.8%
Office & Equipment	1,143	2,730	3,200	470	17.2%
TOTAL EXPENSE	\$ 129,700	\$ 140,356	\$ 140,700	\$ 344	0.2%
SURPLUS / (DEFICIT)	\$ 13,668	\$ 12,411	\$ 18,200	\$ 5,789	46.6%

ELMBROOK CHURCH MISSION CAFE 2024/2025 BUDGET

For the Period Ended July 31	2022-23 Actual	2023-24 Actual	2024-25 Budget	CHANGE	
				Budget vs. Prior Year \$	%
REVENUE					
Sales	\$ 52,180	\$ 61,288	\$ 72,500	\$ 11,212	18.3%
Donations/Tips	9,192	7,785	9,000	1,215	15.6%
TOTAL REVENUE	\$ 61,372	\$ 69,073	\$ 81,500	\$ 12,427	18.0%
EXPENSE					
Cost of Goods	\$ 29,495	\$ 37,201	\$ 42,700	\$ 5,499	14.8%
Personnel Wage/Benefits	8,896	9,957	11,450	1,493	15.0%
Dues & Fees	2,160	3,154	3,000	(154)	-4.9%
Supplies & Equipment	6,336	43,410	6,750	(36,660)	-84.5%
Promotion	124	164	150	(14)	-8.7%
Distribution of Tips	8,402	8,970	9,000	30	0.3%
TOTAL EXPENSE	\$ 55,413	\$ 102,855	\$ 73,050	\$ (29,805)	-29.0%
SURPLUS / (DEFICIT)	\$ 5,959	\$ (33,782)	\$ 8,450	\$ 42,232	-125.0%
Prior Year Surplus/Reserve	\$ -	\$ (17,520)	\$ -	\$ 17,520	-100.0%
NET SURPLUS / (DEFICIT)	\$ 5,959	\$ (16,262)	\$ 8,450	\$ 24,712	-152.0%

ELMBROOK CHURCH

CONSOLIDATED BALANCE SHEETS

2024/2025 BUDGET



	HOME	HARVEST	JBU	TOTAL
ASSETS				
Cash & Short-Term Investments	\$ 4,154,494	\$ 1,003,085	\$ 141,429	\$ 5,299,008
Accounts Receivable	389	-	9,025	9,414
Interfund Receivable	32,103	-	-	32,103
Inventory	64,057	-	-	64,057
Prepaid Expense	608	3,541	2,000	6,148
Fixed Assets *	40,028,236	18,828	14,525	40,061,589
Less: Accum. Depreciation *	(26,446,514)	(7,451)	(14,525)	(26,468,490)
Fixed Assets, NET	13,581,722	11,377	-	13,593,099
Lease Right of Use Asset	103,211	-	-	103,211
Other Assets	52,036	-	-	52,036
TOTAL ASSETS	\$ 17,988,620	\$ 1,018,002	\$ 152,453	\$ 19,159,075
LIABILITIES				
Accounts Payable	\$ 173,365	\$ 11,967	\$ 16,037	\$ 201,368
Accrued Expenses	121,577	5,156	10,476	137,209
Interfund Payable	-	18,044	14,058	32,103
Deferred Revenue	56,408	-	82,371	138,778
Note Payable ^	2,085,887	-	-	2,085,887
Lease Right of Use Liability	103,211	-	-	103,211
TOTAL LIABILITIES	\$ 2,540,446	\$ 35,167	\$ 122,942	\$ 2,698,555
Unrestricted Net Assets	14,092,910	670,135	29,511	14,792,557
Restricted Net Assets	1,355,263	312,700	-	1,667,963
NET ASSETS	\$ 15,448,173	\$ 982,835	\$ 29,511	\$ 16,460,520
TOTAL LIABILITIES & NET ASSETS	\$ 17,988,620	\$ 1,018,002	\$ 152,453	\$ 19,159,075

* Prior Year Balance External Audit Report. Current Year does not include capital additions or depreciation expense.

^ Original Balance on Debt \$4,400,000 originated 7/29/2016 at Interest Rate of 3.85% for 10 years.