

Christ Lutheran Church, Proposed Budget, 2022-23

Account Line	2019-20 Income & Expenses, Actual	2020-21 Income & Expenses, Actual	2021-22 Proposed Budget	2022-23 Proposed Budget	Comparison to past actual or budgeted income/expenses. Additional pertinent information.
REVENUE					
4000 Contributed support					
4010 Pledged Contributions	\$201,431	\$201,458	\$212,210	\$220,619	This is a 4% increase from previous year pledged.
4020 Unpledged Contributions	\$32,997	\$22,911	\$10,000	\$14,000	This is a 40% increase from previous year.
4030 Loose Offering	\$3,005	\$135	\$1,000	\$500	Reduced as people just don't carry cash anymore.
4090 LLC Loan Repayment	\$17,500	\$22,500	\$20,000	\$0	
4420 OLCM Support	\$14,712	\$10,201	\$12,000	\$12,460	Designated for The Bridge.
Total 4000 Contributed support	\$269,645	\$257,204	\$255,210	\$247,579	
4500 Designated Contributions					
4550 Thrivent	\$985	\$2,830	\$0	\$2,200	
4585 Music Director Good in Kind Donated Services, Special Music Concert	\$0	\$0	\$3,500	\$3,500	This is part of the dollar value of the donated music director's services (he does not draw a salary), designated to an annual free music concert.
4586 Music Director Good in Kind Donated Services, Council Designated	\$0	\$0	\$7,500	\$7,500	This is the other part of the dollar value of the donated music director's services. Each year, if (and only if) there is a budget overage that year, council can designate the rest of the value of the music director's salary (up to the amount of the overage or \$7,500 whichever is less) however it sees fit. (Otherwise, the surplus goes into general operating funds for the next year.)
All other designated giving	\$28,255	\$11,494	\$11,000	\$0	This year we are not including any estimated giving for this category as this number varies widely and funds go out soon, directly to the orgs specified. In the past this line has included bridge, mittens, women's retreat, women's retreat fund, offsets to online giving fees, flowers, Thrivent, Lenten & Christmas offerings, emergency assistance, property donations, year end staff gifts, world hunger, undie sundays. Same amount as in line 8301, expenses, below.
Total 4500 Designated Contributions	\$29,240	\$14,324	\$22,000	\$13,200	

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5000 Business Income					
5100 Gross rents revenue	\$1,925	\$600	\$1,500	\$1,000	2021-22: As of June 1, 2022, \$1,050 received. 2019-20 included \$1,000 from OU choral union.
Total 5000 Business Income	\$1,925	\$600	\$1,500	\$1,000	
5510 Int-sav/short-term invest	\$166	\$64	\$200	\$200	
5511 Unrealized Prof/Loss invest	\$0	\$0	\$0	\$0	Kept at 0 because it is unrealized. As of June 1, 2022, if we were to sell we would have made \$2,455 in profit between Edward Jones and Thrivent accounts.
5520 Miscellaneous revenue	\$3,656	\$4,298	\$400	\$0	2021-22: was a refund from insurance company. 2019-20 included \$3,000 repayment for snow removal from LLC
Total 5500 Miscellaneous revenue	\$3,822	\$4,362	\$600	\$200	
Total Revenue	\$304,632	\$276,491	\$279,310	\$261,979	Total revenue. Lower than last year due to most designated giving not included, about \$11,000, and no LLC loan repayment. Designated giving is also at 0 in the expense section.
EXPENDITURES					
7100 Personnel					
7112 Pastor Base Salary	\$22,898	\$52,177	\$54,828	\$56,019	Amount based on Southern Ohio Synod guidelines, 24 years of experience.
7116 Pastor Housing Reimbursement	\$12,046	\$17,320	\$16,448	\$25,748	Amount based on negotiated agreement upon hiring of transferring savings from insurance costs into housing allowance, should spouse go off insurance.
7117 Pastor Continuing Education	\$25	\$571	\$1,200	\$1,200	
7118 Pastor Auto Mileage Reimburse	\$1,435	\$2,366	\$2,400	\$2,400	
7119 Pastor Professional Expense	\$0	\$0	\$400	\$400	
7120 Pastor Cell Phone Reimburse	\$0	\$1,183	\$1,200	\$1,200	
7121 Pastor SECA Reimburse	\$0	\$5,588	\$5,759	\$6,255	This amount is 7.65% of employer portion of social security taxes on salary and housing allowance, SEO Synod guidelines.

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					Total = first six months' actual costs of \$2,774/month + last six months cost at 7% cost of living increase (similar to immediate past increase in annual benefits costs.) As negotiated upon hiring, difference/savings in spouse not being on insurance folded into housing allowance.
7306 Pastor Pension/Healthcare	\$22,699	\$38,327	\$42,644	\$34,453	
Total Pastor Expenses	\$59,103	\$117,532	\$124,879	\$127,675	Reflects a 2.2% increased cost for all pastor benefits.
7150 Office Manager	\$20,235	\$21,344	\$23,698	\$0	Role to be folded into new position below: Dir. Lifelong Formation and Administration
7168 Campus Min./Bridge Mgr	\$20,199	\$21,344	\$12,698	\$0	Pastor Chad has assumed these responsibilities.
7307 Miksa HC/Pension	\$10,123	\$10,739	\$6,811	\$0	
Total Off Mgr/Camp Mgr Exp	\$50,557	\$53,427	\$43,207	\$0	
7160 Sexton	\$18,375	\$22,410	\$22,950	\$23,410	30 hours/week, \$15/hour, 50 weeks. Assume 2% raise, to be determined by personnel committee.
7164 Substitute Musicians	\$275	\$0	\$400	\$400	Similar to past years.
7140 Youth and Family Coordinator	\$1,921	\$15	\$10,000	\$0	Role to be folded into new position below: Dir. Lifelong Formation and Administration
7155 Director of Lifelong Formation & Administration (new code)	\$0	\$0	\$0	\$41,000	Proposed approximate salary.
7156 Benefits Cost, Director LF&A	\$0	\$0	\$0	\$11,674	Assumes employee only (not family), 40 year old, 10% from employer into retirement, Gold +. \$11,605.92 is for 2022 and added .07% more for 6 months into the 2023 year.
7169 Campus/Bridge Peer Minister	\$1,229	\$533	\$800	\$800	2020-21 = \$10/hour, 80 hours/year.
7190 Nursery	\$632	\$0	\$800	\$800	\$10/hour, 80 hours/year.
7420 Supply Pastors	\$5,404	\$0	\$900	\$900	Approximately four times/year.
7310 Payroll Taxes	\$5,363	\$5,680	\$6,981	\$6,000	Estimated, based on full, budgeted employment and past year actual numbers. Does not include SECA reimbursement. \$4,944 spent as of June 1
Total 7100 Personnel	\$142,858	\$199,596	\$210,917	\$212,659	
8100 Programs					
8102 Campus Ministry	\$4,883	\$4,685	\$4,000	\$4,000	(\$3,627 spent as of June 1.)
8106 Lifelong Formation	\$911	\$400	\$1,000	\$2,000	This account line was formerly Church Education; now combined with Youth and Family and renamed as Council combined the committees. Combined estimates for budget. Church education spent \$1,006 by June 1, 2022)
8110 Social Ministry	\$1,306	\$963	\$1,600	\$1,600	(1,679 spent as of June 1, 2022)

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8114 Worship/Music	\$2,205	\$6,450	\$2,000	\$2,000	(\$5,277 spent as of June 1, which includes \$475 for masks and \$2,600 for enabling online worship, of which \$1,400 is a one-time equipment charge and the rest recurring such as streaming licenses and fees.)
8115 Special Music Concert	\$4,333	\$325	\$3,500	\$3,500	Uses music director good-in-kind donation for free music concert.
8116 Mus Dir Good In-kind Council Designated	\$0	\$0	\$7,500	\$7,500	Used the next fiscal year only if there is a budget surplus.
8118 Stewardship	\$458	\$116	\$100	\$100	\$135 charged under printing and publicity line for stewardship materials, 2021-22.
8122 Outreach	\$198	615	500	500	Approximately \$400 of outreach activities are charged under printing and publicity line for 2021-22.
8126 Life Together	\$6,828	\$82	\$1,500	\$1,500	(\$77 spent as of June 1, 2022)
8130 Personnel	\$125	\$0	\$100	\$100	(0 spent as of June 1, 2022)
8134 Youth and Family	\$873	\$205	\$500	\$0	(Combined into Lifelong Formation above; \$2,265 spent for youth and family as of June 1, 2022)
Total 8100 Programs	\$22,120	\$13,851	\$22,300	\$22,800	
Total 8150 General Business Exp	\$8,828	\$8,533	\$7,600	\$7,600	(86% spent as of June 1.)
Total 8200 Facilities	\$50,551	\$42,570	\$31,000	\$31,000	2019-20 actuals included flood repair, tcom line replacement, and covid prevention totalling appx. \$20,300. 103% spent as of June 1.
8261 Depreciation Expense	\$0	\$0	\$0	\$0	I don't account for depreciation expense in the budget because it is not funds out, but it is recorded on our documents.
8297 Pastoral Call/Moving Exp.	\$935	\$10,551	\$0	\$0	Not applicable for 2022-23
8298 Council Action	\$6,212	\$1,409	\$200	\$200	2019-20 all Lynn retirement related.
8300 Benevolence					
8301 All designated giving from cong.			\$11,000	\$0	Offsets the designated giving funds in, revenue account lines 4500s. We know there will be funds into this line but they go back out quickly so it is not necessary – and fairly difficult – to estimate.
8310 Synod Allocation	\$12,000	\$12,000	\$12,000	\$12,000	Same as past three budgets.
8315 Reconciling Works			\$200		(Global)
8330 Lutheran Social Services	\$467	\$350	\$400		(Part of local benevolences)
8332 Lutheran World Relief	\$700	\$600	\$700		(Global)
8345 Montana de Luz	\$300	\$275	\$490		(Global; \$300 scheduled and rest designated giving)
8350 Bread for the World	\$547	\$100	\$140		(Global)

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8360 ELCA Global Mission & World Hunger	\$2,509	\$1,210	\$676		(Global)
8370 Local Benevolences	\$240	\$446	\$10,321		10,321 budgetted for local and global 2021-22. This line includes Family Navigators at \$100 for planned benevolence.
8372 Good Works	\$2,140	\$1,550	\$1,650		Actual 2021-22
8374 Food Pantry	\$1,800	\$1,550	\$1,650		Actual 2021-22
8375 Ohio Interfaith P&L	\$120	\$120	\$140		Actual 2021-22
8376 My Sisters Place	\$900	\$800	\$900		Actual 2021-22
8377 United Campus Min	\$350	\$299	\$300		Actual 2021-22
8378 Habitat for Humanity	\$750	\$650	\$700		Actual 2021-22
8380 Rural Action	\$900	\$770	\$820		Actual 2021-22
8382 Gathering Place	\$600	\$550	\$620		Actual 2021-22
8383 CLEM House	\$1,000	\$900	\$1,000		Actual 2021-22
8389 Emergency Assistance (To individuals, from designated giving)	\$2,661	\$1,517	\$762	\$0	Actual congregational designated giving and any carryover designated giving here. None budgeted.
8391 Undie Sundays/Mittens	\$428	\$795	\$1,007	\$0	Part of designated giving, non budgeted here.
Total 8370 Local Benevolences	\$11,889	\$9,946	\$9,786	\$11,512	To be distributed among designated orgs., as proposed by social ministry and approved by council. Lines 8315 through 8383 are to be 10% of pledged, unpledged, and loose offerings minus synod allocation. The initial giving total does not include OLCM support (designated to Bridge).
Total 8300 Benevolence	\$28,412	\$24,481	\$33,321	\$23,512	Global, local, and synod benevolence. The difference from previous year budget is due to designated giving being included in previous year's budget. All planned and specially designated benevolence is checked periodically and at end of fiscal year to ensure funds in = funds out.
Total 8500 Misc expenses	\$70	\$503	\$0	\$0	
Total 8600 Business expenses	\$498	\$15	\$500	\$0	Similar to past actual expense.
Total Expenditures	\$260,484	\$301,508	\$305,838	\$297,771	Total

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					<p>Note that the actual, total profit (or loss) from July 2018 through June 2021 was a net gain of \$40,115.68. This profit, or net revenue, was due to the PPP loan forgiveness, repayment of the LLC loan, and a few large gifts from congregation members who passed. This budget overage does not include any (unrealized) changes in the value of our mutual funds, decreases for depreciation, or the donated dollar value of our music director's services.</p>
Net Operating Revenue	\$44,148	-\$25,017	-\$25,778	-\$35,792	