

## 2023 Budget - Proposed

December 19, 2022

		2021 Budget	2021 Actual	2022 Budget	2022 November 30	Actual November 30	2023 Budget	
<b>REVENUES</b>								
<b>Other Income</b>								
1-4110	Building Rentals	\$1,200	\$2,056	\$1,200	\$1,125	\$1,200		
1-4130	Int/Div - Unrestricted	\$250	\$182	\$200	\$531	\$500		
1-4160	Board of Trustees	\$2,500	\$1,754	\$2,000	\$1,753	\$1,800		
1-4180	Office Income	\$450	\$2,413	\$450	\$84	\$100		
1-4185	Music Income	\$100	\$0	\$100	\$0	\$25		
1-4187	Parsonage Endowment Transfer	\$0	\$0	\$2,000	\$0	\$8,000		
1-4188	Payroll Protection Program Grant Carry Over Transfer	\$0	\$0	\$30,288	\$0	\$0		
1-4190	Payroll Protection Program Grant	\$0	\$90,058	\$0	\$0	\$0		
1-4192	2022 Surplus - Carry Over					\$32,405		
<b>Total Other Income:</b>		\$4,500	\$96,463	\$36,238	\$3,493	\$44,030		
<b>Program Income</b>								
1-4151	Fund Raiser/Super Sale	\$8,000	\$12,592	\$12,000	\$11,860	\$15,000		
1-4152	Program Designated	\$350	\$326	\$300	\$105	\$150		
1-4153	Hospitality	\$500	\$128	\$500	\$309	\$300		
1-4154	Youth Ministry	\$0	\$70	\$0	\$0	\$0		
<b>Total Program Income:</b>		\$8,850	\$13,116	\$12,800	\$12,274	\$15,450		
<b>Received Through Pledges</b>								
1-4210	General Offering Pledged	\$220,000	\$225,586	\$216,032	\$183,103	\$175,000		
1-4215	General Offering Nonpledged	\$15,665	\$25,487	\$20,000	\$20,367	\$35,000		
1-4220	Loose Collection	\$1,500	\$377	\$1,000	\$455	\$500		
1-4240	Special Collection	\$500	\$490	\$500	\$50	\$250		
1-4260	Designated Gift	\$0	\$100	\$0	\$5,700	\$0		
1-4307	Shared Ministries	\$0	\$0	\$0	\$2,310	\$1,500		
<b>Total Received Through Pledges:</b>		\$237,665	\$252,040	\$237,532	\$211,985	\$212,250		
<b>P/L Reimbursement of Expenses</b>								
1-4510	P/L Utilities/Internet	\$6,827	\$5,121	\$6,827	\$6,258	\$8,200		****
1-4515	Heritage Christian Services Utilities					\$4,200		New
1-4520	P/L Insurance	\$1,500	\$1,580	\$1,500	\$1,644	\$1,800		
1-4530	P/L Payroll Reimbursement	\$1,632	\$1,320	\$1,735	\$1,535	\$1,790		
1-4540	P/L Worker's Comp Reimbursement	\$1,418	\$1,264	\$1,418	\$1,069	\$1,180		
<b>Total P/L Reimbursement of Expenses:</b>		\$11,377	\$9,285	\$11,480	\$10,506	\$17,170		
<b>Total Revenues:</b>		\$262,392	\$370,904	\$298,050	\$238,258	\$288,900		
<b>EXPENSES</b>								
<b>Building and Grounds</b>								
1-6010	Building Repair, Maintenance	\$28,100	\$22,381	\$26,000	\$22,122	\$26,000		
1-6015	Tech Repairs & Equipment	\$0	\$300	\$1,000	\$605	\$750		
1-6020	Equipment and Vehicle	\$500	\$1,513	\$1,000	\$610	\$1,000		
1-6025	Cleaning Service	\$0	\$2,910	\$12,000	\$5,940	\$7,020		
1-6030	Parsonage - Maintenance	\$500	\$2,230	\$1,000	\$2,371	\$0		
1-6040	Roof Replacement Loan Repayment	\$3,551	\$3,551	\$3,293	\$2,744	\$2,900		
1-6050	Transfer to Capital Reserve	\$0	\$0	\$0	\$0	\$2,000		New
<b>Total Building and Grounds:</b>		\$32,651	\$32,885	\$44,293	\$34,392	\$39,670		
<b>Education</b>								
1-6110	Church School	\$574	\$574	\$1,250	\$950	1000		
1-6130	Adult Education	\$75	\$0	\$75	\$0	\$50		
1-6035	Youth Mission	\$250	\$0	\$250	\$0	\$100		
1-6165	Youth Budgeted Expenses	\$250	\$126	\$250	\$194	\$100		
<b>Total Education:</b>		\$1,149	\$700	\$1,825	\$1,144	\$1,250		
<b>Insurance</b>								
1-6210	Workers' Comp/Disability	\$4,000	\$3,389	\$3,183	\$2,387	\$3,350		
1-6220	Property Insurance	\$6,000	\$7,801	\$9,241	\$6,931	\$7,000		
<b>Total Insurance:</b>		\$10,000	\$11,190	\$12,424	\$9,318	\$10,350		
<b>Missions</b>								
1-6320	Shared Ministries	\$0	\$20,000	\$16,918	\$14,592	\$1,500		*
1-6321	Annual Conference Expense	\$1,000	\$0	\$500	\$0	\$500		
<b>Total Missions:</b>		\$1,000	\$20,000	\$17,418	\$14,592	\$2,000		
<b>Office Expenses</b>								
1-6405	Professional Training - Staff	\$2,400	\$333	\$2,400	\$1,817	\$2,400		
1-6410	Bank Service Charges	\$1,500	\$1,917	\$1,500	\$1,973	\$2,000		
1-6420	Copier Expense	\$4,500	\$5,398	\$2,500	\$2,037	\$2,300		
1-6430	Postage	\$1,094	\$1,322	\$1,100	\$983	\$1,500		
1-6450	Office Supplies	\$1,500	\$878	\$1,250	\$698	\$1,000		
1-6470	Subscriptions	\$2,570	\$2,706	\$2,800	\$3,245	\$2,500		
1-6480	Computer Web Hosting/Support	\$350	\$0	\$100	\$0	\$100		
<b>Total Office Expenses:</b>		\$13,914	\$12,554	\$11,650	\$10,753	\$11,800		
<b>Clergy - Salaries</b>								
1-6510	Salary - Senior Pastor	\$57,000	\$54,720	\$59,900	\$51,026	\$62,895		***
<b>Total Clergy - Salaries:</b>		\$57,000	\$54,720	\$59,900	\$51,026	\$62,895		
<b>Lay - Salaries</b>								
1-6610	Music	\$14,748	\$14,975	\$15,600	\$13,657	\$16,380		***
1-6620	Treasurer	\$1,040	\$2,180	\$1,040	\$555	\$1,000		
1-6630	Administration	\$30,371	\$31,441	\$32,240	\$30,071	\$34,870		***
1-6640	Custodian	\$7,800	\$5,050	\$0	\$0	\$0		
1-6650	Director of Christian Education	\$12,500	\$12,500	\$13,150	\$11,633	\$13,810		***
1-6670	Child Care	\$650	\$25	\$0	\$0	\$0		
1-6675	Director of Youth Ministries	\$3,000	\$751	\$3,150	\$538	\$3,310		***
1-6680	Church Bonus				\$5,700	\$0		
1-6690	FICA & Other Payroll Taxes	\$6,000	\$4,830	\$5,000	\$4,755	\$5,720		
<b>Total Lay - Salaries:</b>		\$76,109	\$71,752	\$70,180	\$66,909	\$75,090		

**Clergy Benefits**

1-6520	Pastor's Professional Account	\$3,000	\$1,570	\$3,000	\$2,723	\$3,000
1-6530	Insurance - Pastor	\$16,058	\$16,058	\$16,170	\$15,073	\$11,700
1-6535	Insurance - Retired Pastors	\$3,853	\$3,853	\$3,700	\$3,388	\$3,955
1-6540	Clergy Pension	\$9,833	\$9,833	\$10,340	\$10,301	\$14,480
1-6550	Clergy Continuing Education	\$1,500	\$0	\$1,500	\$684	\$1,500
1-6570	Moving Expenses - Pastor	\$450	\$450	\$450	\$450	\$450
1-6575	Housing Allowance	\$0	\$0	\$9,000	\$5,628	\$15,000

**Total Clergy Benefits:** \$34,694      \$31,764      \$44,160      \$38,247      \$50,085

**Ministry Team Expenses**

1-6710	Worship Expenses	\$1,000	\$535	\$1,000	\$1,033	\$1,000
1-6720	Licensing	\$2,000	\$1,528	\$2,000	\$1,086	\$1,750
1-6740	RHAFT/FISH Dues	\$225	\$175	\$200	\$175	\$200
1-6750	Music Expense	\$1,430	\$380	\$1,500	\$0	\$1,500
1-6760	Flowers	\$250	\$225	\$500	\$235	\$500

**Total Ministry Team Expenses:** \$4,905      \$2,843      \$5,200      \$2,529      \$4,950

**Other Program Expenses**

1-6730	Hospitality	\$500	\$193	\$500	\$716	\$700
1-6770	Literature	\$150	\$328	\$200	\$273	\$250
1-6780	Stewardship	\$100	\$0	\$100	\$0	\$100
1-6910	Miscellaneous	\$0	-\$50	\$0	\$150	\$0
1-6740	Special Events	\$20	\$0	\$0	\$0	\$100
1-6950	Legal Services	\$5,000	\$2,075	\$5,000	\$45	\$5,000

**Total Other Program Expenses:** \$5,770      \$2,546      \$5,800      \$1,184      \$6,150

**Utilities**

1-6810	Fuel & Electric	\$14,100	\$12,425	\$14,100	\$13,980	\$20,300 **
1-6820	Telephone	\$2,000	\$2,652	\$2,000	\$2,564	\$2,280
1-6830	Water/Fire Service	\$1,000	\$996	\$1,000	\$1,023	\$1,000
1-6840	Parsonage Utilities	\$6,000	\$5,142	\$6,000	\$1,967	\$0
1-6850	Internet Access	\$2,100	\$2,470	\$2,100	\$860	\$1,080

**Total Utilities:** \$25,200      \$23,685      \$25,200      \$20,394      \$24,660

**Promiseland**

1-7110	Promiseland Payroll Taxes	\$0	\$66,556	\$0	-\$20,300	\$0
1-1720	Promiseland Bonus	\$0	\$7,000	\$0	\$15,300	\$0
1-1760	Promiseland Miscellaneous			\$0	\$138	\$0

**Total Promiseland** \$0      \$73,556      \$0      -\$4,862      \$0

**Total Expenses:** \$262,392      \$338,195      \$298,050      \$245,626      \$288,900

				<b>Projected Surplus/Deficit</b>
<b>Net Gain/Loss:</b>	<b>\$0</b>	<b>\$32,709</b>	<b>\$0</b>	<b>-\$7,368</b>
				<b>\$0</b>

\* Shared Ministries assessment of \$39,780 to be paid in full if there is a year-end fund balance in excess of the 2022 surplus carry over.

\*\* Unbudgeted 20% this year + Expected 20% next year

\*\*\* Salary increases of 5%

\*\*\*\* Promiseland pays 35% of utilities