

FIRST LUTHERAN CHURCH 2022 Proposed Budget

Acct #	Description	Budget 2021	Act. 10/31/21	2022 Prop.	Comment(s)
REVENUES					
4010	Envelopes	250,000	214,906	240,000	based upon 2021 thru 10/31
4010-A	Less:Vanco Fees	(2,300)	(1,659)	(2,300)	based upon 2021 thru 10/31
4030	Loose Offerings	12,775	5,630	8,000	based upon 2021 thru 10/31
4050	Interest & Dividends	3,295	2,356	2,300	based upon 2021 thru 10/31
4120	TACO Reimbursement	19,775	23,019	11,068	80% of "fair share" phased-in (Use Agreement and Acct Name Change)
4140	Parking	25,750	12,110	34,200	19 of 21 spots @150/mo
4160	Space Use	2,315	1,000	2,000	Outside groups (usage phased back)
4202	Worship Technology Upgrade		15,863	-	Grant - delete account in 2022. \$5,000 to be moved to Temp Restricted Asset for 2022.
4204	Special Music Income		9,007	6,000	Restore use of this acct.
4240	Sanctuary Flowers	800	25	500	
4500	Thrivent fundraiser	400	1,148	300	
4501	SBA Relief Income (PPP)		37,900	-	delete account in 2022
4550	Miscellaneous Income			500	Misc-fundraisers
	Total Revenues	312,810	321,304	302,568	
EXPENSES					
BENEVOLENCES					
5015	ELCA Mission (Pacifica Synod)	25,000	21,491	12,000	5% of envelopes (Tier 2)
Other Outreach Expense:					
5045	Campus Ministry & Other Outreach			-	
	Total Benevolences	25,000	21,491	12,000	
LEARNING					
5110	Adult Education		200	300	
5101	Nursery Care			-	
5120/5125	Children's Education	500		200	
5130	Books & Subscriptions	800	955	1,000	Worship materials license fee, Christ in Home devotional, Lutheran Magazine subscriptions
5140	Synod Convention/Seminars	295	295	300	awaiting 2022 Synod info
	Total Learning	1,595	1,450	1,800	
WORSHIP & MUSIC					
5310	Minister of Music/Contract/Benefits	26,000	21,000	26,520	2% raise
5220	Guest Organist			500	2 Sundays at \$250
5221	Summer Organist	-			delete account in 2022
5225	Special Music		5,250	6,000	"wash" item with revenue
5230	Worship Technology Upgrade		6,673		grant match - delete account in 2022
5235	Worship/Music Supplies & Repair	1,370	1,091	1,300	
5245	Sanctuary Flowers Exp	800	127	500	
5245	Virtual Service Technician	8,000	6,450	7,500	50 services @ \$150
	Total Worship & Music	36,170	40,591	42,320	

HOSPITALITY, STEWARDSHIP & EVANGELISM					
5265	Hospitality			500	
5267	Stewardship		384	100	
5285	RIC/Pride		299	300	
	Total Hospitality, etc.	-	683	900	
PASTOR & GUEST PASTOR					
5300	Pastor Salary & Housing	95,000	77,458	97,786	Synod Guideline Mid-Point (Tier2)
5375	Pastor Health/Life/Disability	40,609	33,841	40,000	cap at \$40,000 - Gold Plus - \$42, 939 (Tier 2)
5365	Pastor Retirement	12,703	10,586	13,339	12% of Synod High (retains retirement)
5425	Continuing Education	130		500	
5215	Guest Pastor	400		1,000	4 Sundays at \$250
5415	Auto, Travel, Prof Exp Reimb			1,000	to be included on top of salary
	Total Pastor & Guest Pastor	148,842	121,885	153,625	
ADMINISTRATION					
5320	Administrator - Salary	41,572	33,767	31,866	Reduce to 30 hrs/wk & 2% raise (Tier 2)
5380	Payroll Tax Exp (Soc Sec/Medicare)	12,730	7,164	9,202	7.65% of total employees' salaries
5370	Health Insurance/Administrator	4,375	1,795	4,000	
5385	Workers Comp Insur (all staff)	3,360	2,233	2,550	.046% for admin and 7.83% for custodian
	Less Prior Yr Refund			1,500	
5280	Advertising & Publicity	1,209	1,238	(1,500)	
5435	Office Expense	3,700	3,257	3,400	
5445	Telephone	3,560	2,307	3,500	
5455	Postage	350	14	350	
5465	Copier Expense	6,000	5,858	6,000	
5475	Accountant	5,000	4,200	9,600	\$500 for 3 mos. & \$900 for 9 mos.
5485	Accrued Interest/PPPLoan				delete account in 2022
	Total Administration	81,856	61,834	70,468	
PROPERTY					
5610	Gardening Svcs & Sup	2,700	2,734	3,500	Greenridge fee increased to \$250 mo + \$500 misc as needed tasks
5340	Sunday/Vacation Custodian	21,840	16,790	4,700	6 hrs/wk - Use Agreement
5620	Custodian/Cleaning Services	7,845	3,080	9,400	2 x weekly @ est \$90 visit
5621	Cleaning Supplies	5,040	1,807	4,000	
5625	Trash & Pest Control	3,120	3,099	4,980	Waste est \$370 mo, Pest \$45 mo.
5630	Repairs & Maint	10,000	2,087	10,000	
5641	Utilities: Gas & Electric	12,000	11,573	13,000	
5643	Utilities: Water	3,500	3,122	3,800	City raised water/sewer rates 3-5% effective 1/2022
5650	Property Taxes	7,900	4,365	8,100	church lot \$4,700 + parking lot \$3,400
5660	Property & Casualty Insurance	7,575	6,357	8,450	Prop/Liab est. \$7,080, Umbrella = \$1,050, Excess Med/Accd \$315
5670	Security	5,400	1,809	3,000	1x per night, est \$250 mo.
	Total Property	86,920	56,823	72,930	
	Total Operating Expenses	380,383	304,758	354,043	
NET OPERATING SURPLUS OR <DEFICIT>		(67,573)	16,546	(51,475)	