

2022 Budget

<u>Income</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Pledges	\$142,904	\$139,386	\$152,457
Pledges	\$42,404	\$139,386	\$83,257
Advanced Pledges	\$20,500		\$19,200
Non-Pledge Income	\$80,000		\$50,000
Loose	\$4,000	\$8,145	\$2,500
Special Envelop	\$3,790	\$2,891	\$4,300
IEO	\$100	\$73	\$100
Ash Wednesday	\$220	\$170	\$250
Lenten	\$520	\$415	\$550
Maundy Thursday	\$100	\$178	\$200
Easter	\$750	\$560	\$800
Thanksgiving	\$100	\$210	\$200
Christmas	\$2,000	\$1,285	\$2,200
Free Will Offering	\$3,450	\$4,062	\$4,800
Donations & Reimbursements	\$2,800	\$3,547	\$4,000
Coffee Hour	\$650	\$515	\$800
Family Ministry	\$170	\$93	\$225
SCS	\$100	\$40	\$100
VBS	\$20	\$53	\$75
Contributions	\$50	\$0	\$50
Interest	\$70	\$56	\$65
Farm	\$4,500	\$4,500	\$4,500
Property Receipts	\$0	\$2,113	\$0
Total Budget Income:	\$158,884	\$159,133	\$168,847

<u>Expense</u>	<u>2021 Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Mission Support	\$16,250	\$16,250	\$16,250
ELCA Synod	\$16,000	\$16,000	\$16,000
Andover Cluster	\$250	\$250	\$250
Compensation	\$116,239	\$105,662	\$107,555
Pastor Salary	\$41,200	\$41,200	\$42,000
Pastor Social Security	\$3,152	\$3,152	\$3,213
Pastor Retirement	\$6,781	\$5,605	\$5,795
Pastor Health Insurance	\$19,846	\$19,891	\$20,972
Pastor Housing Allowance	\$12,360	\$12,360	\$12,360
Pastor Car & Internet Allowance	\$2,000	\$1,083	\$2,000
Administrative Assistant	\$9,750	\$0	\$0
Custodian Salary	\$7,880	\$7,634	\$7,880
Organist Salary	\$3,266	\$3,266	\$3,266
BookKeeper	\$2,837	\$3,208	\$3,727
Administrative Assistant Stipend	\$0	\$2,157	\$0
Grounds Care	\$4,500	\$4,470	\$4,500
Worship Substitutes	\$700	\$468	\$625
Substitute Pastor	\$600	\$325	\$525
Special Music	\$50	\$0	\$0
Mileage	\$50	\$143	\$100
Social Security & Medicare Staff	\$1,966	\$1,169	\$1,217
Programs & Services	\$5,350	\$4,877	\$5,000
Family Ministry	\$2,200	\$1,729	\$1,950
Adult Christian Education	\$700	\$762	\$750
Pastor Continuing Ed.	\$1,000	\$0	\$500
Pastor Books & Resources	\$0	\$0	\$0

SCS Materials	\$250	\$186	\$200
VBS Materials	\$250	\$781	\$500
Confirmation	\$0	\$0	\$0
Stewardship/Evangelism/Service	\$1,300	\$1,885	\$1,300
Stewardship	\$500	\$1,276	\$750
Evangelism	\$300	\$0	\$0
Service	\$500	\$609	\$550
Worship	\$1,600	\$1,263	\$1,500
Convention/Conferences/Registration	\$250	\$0	\$250
Church Operations	\$16,973	\$17,105	\$17,750
Office Expenses	\$1,800	\$1,968	\$1,800
Postage	\$750	\$861	\$750
Copier Expenses	\$2,800	\$1,858	\$2,000
Insurance	\$9,423	\$10,085	\$10,650
Liability	\$350	\$350	\$350
Property	\$8,173	\$8,839	\$9,400
Workman's Comp	\$900	\$896	\$900
Farm	\$100	\$91	\$100
Outreach/Virtual Worship	\$1,500	\$1,575	\$1,750
Property Tax	\$700	\$758	\$800
Maintenance	\$4,300	\$5,927	\$4,500
Repairs	\$1,500	\$1,416	\$1,500
Materials	\$800	\$1,611	\$1,000
Services	\$2,000	\$2,900	\$2,000
Property Improvements	\$6,590	\$7,997	\$7,000
Utilities	\$12,850	\$15,301	\$12,600
Electricity	\$2,700	\$4,140	\$2,700
Gas/Heating	\$6,500	\$7,369	\$6,500
Telephone	\$2,500	\$2,862	\$2,500
Water	\$1,150	\$930	\$900
Contingency	\$0		\$0
Church Modernization	\$0		\$0

Total Budget Expense:	\$178,552	\$173,119	\$170,655
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Surplus/Deficit:	-\$19,668	-\$13,986	-\$1,808
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Notes

- 1 Projections based on 2021 Income & Expenses for Jan-Nov 21 + Dec. 2020
- 2 Non-Pledge Income calculated from Shephard Staff records & pro-rated. Tithely gifts from 2021 & pro-rated were included. Assumed pledges would be exceeded by 10% (historical)
- 3 Assumed no Property Gifts for 2022
- 4 Assumed a slight income increase in all other areas due to expected rebound in church attendance and online virtual services popularity
- 5 Pastor Salary based on Synod Salary guideline of \$765 increase/year, Used \$800 but have calculated alternatives of \$0 & \$400 salary increases.
- 6 Assumed same salary as 2021 for Organist & Custodian.
- 7 Bookkeeper Salary reflects 2021 mid-year change in hours needed.
- 8 Assumed no Administrative Assistant Salary or Stipend
- 9 Evangelism category combined with Outreach
- 10 Opportunity to reduce Insurance costs with new provider, Currently insurance by Church Mutual until April 2022. Insights welcome
- 11 More information on projected Maintenance & Property Improvements for 2022
- 12 Any insights of Utility costs? Why there were spikes in Gas & Electricity given a vacant parsonage, and what would be expected once the parsonage is sold?