

**Christ's
Evangelical
Lutheran
Church

2021
Budget**

Approved by Council on 11/19/2020

2021 BUDGET HIGHLIGHTS

1. Budgeted envelope offerings are increased approximately 3% over 2020 projected offerings.
2. Synod did not adjust (froze) salary recommendations for pastors and rostered leaders this year due to COVID-19; however, budget assumes a 1% salary adjustment for all staff except for the open sexton position. As is, combined salary adjustments total \$2,331.
3. Pastor will continue his healthcare coverage through Maggie's employer and will opt out of Portico, the ELCA benefit provider, similar to the last couple of years. Cost savings of over \$15,000 for the church, which is lower than prior years as Pastor is now eligible for Medicare Part A, which lowered the Portico costs compared to prior years.
4. Continued 403(b) retirement plan with matching Employer Contributions of up to 5% of salary for Charlene Rineer, Brenda Boyer and Joanne Vasey.
5. Committee budgets were lowered \$6,919, or an average of 12.56%, compared to what was submitted by committees. Most of the reductions were to Property (\$4,050) and Evangelism (\$2,184) committees. Other minor adjustments to Worship & Music, Parish Life and Youth committees.
6. Benevolence to Synod is projected at 4.25%, same as the past 2 years. For 2020, council did give an additional \$10,000 to Synod from Kunkle Trust fund and a grant from the Benevolence & Endowment fund.
7. Application for full forgiveness of the PPP loan has been submitted to Mifflinburg Bank & Trust and is assumed to be forgiven prior to end of 2020.

	2017 Actual	2018 Actual	2019 Actual	2020 Proj	2021 Budget
RECEIPTS					
Income Accounts					
Envelope Offerings	\$347,603	\$365,653	\$341,553	\$347,710	\$358,000
Initial Offering	617	520	490	430	500
Lenten Offering	3,629	940	2,775	1,555	2,500
Bldg Fund Interest Contributions		-		-	-
Interest Income	77	73	59	119	100
Use of Facilities	3,513	3,717	4,288	1,835	4,000
Flower Contributions	4,577	4,454	4,722	2,728	4,500
Radio Contributions	1,432	1,510	1,213	714	-
Miscellaneous Income	40	2,100	143	32,712	1,500
Total Receipts	361,488	378,967	355,243	387,803	371,100
EXPENDITURES					
Benevolence					
Upper Susquehanna Synod	35,060	36,703	14,593	14,878	15,343
World Hunger		-		-	-
Gettysburg Seminary		-		-	-
Local Ministries		-		-	-
Fire Company		-		-	-
Good Samaritan Fund		-		-	-
Camp Mt. Luther		-		-	-
Subtotal	35,060	36,703	14,593	14,878	15,343
Administration					
Office Supplies	1,231	1,691	1,474	1,090	1,500
Office Furnishings	-	237	-	25	-
Copier Supplies	2,202	158	785	510	1,000
Computer Supplies	1,171	1,344	1,294	125	500
Duplicator Supplies / Maint	129	129	325	177	425
Paper	1,506	1,754	1,783	1,020	1,900
Telephone / Internet Access	2,741	2,803	2,826	2,886	3,000
Cellular Phone / Pager	480	480	480	480	480
Copier Maint / Copy	614	738	708	605	700
Computer Maintenance		-		-	-
Riso Duplicator Maint		-		-	-
Other Equip. Maintenance		-		-	-
Postage - First Class	619	823	688	442	750
Postage - Bulk Mail Permit	510	1,000	1,000	150	600
Postage - Semi-Annual Statements	286	305	375	275	275
Archives Comm. Resources	128	309	411	370	300
Cong. Council Resources		-		-	-
Synod Assembly Registration	500	468	402	-	500
Strategic Planning Committee		-		-	-
Capital Budget - Equip., Dup., Furniture		-		-	-
Interest Expense		-		-	200
Audit	2,000	2,500	2,500	2,500	2,500
Administration - Misc	12	336	24	2,441	500
Finance Fee		92	103	50	-
Subtotal	14,129	15,168	15,178	13,146	15,130

	2017 Actual	2018 Actual	2019 Actual	2020 Proj	2021 Budget
Personnel					
Coord of Faith Formation	33,485	34,490	34,835	35,532	35,887
Coord of Faith Formation - Insurance	3,145	4,106	4,283	4,785	5,000
Pension Contributions	-	2,139	2,327	2,569	2,700
Part-Time Staff Position	-	-	-	-	-
Wages Contemporary Musicians	-	-	-	25	100
Salary: Organist & Director of Music Ministries	19,897	20,494	22,543	22,994	23,224
Salary: Choir Director	9,272	9,550	9,646	9,839	9,937
Stipend for Choir Directors	1,350	1,350	1,350	1,280	1,440
Pastor's Healthcare Stipend	3,343	4,004	3,931	4,613	5,210
Continuing Education - Music Staff	-	-	-	-	-
Wages: Church Secretary	24,340	25,367	27,006	27,026	27,415
Church Secretary - Insurance	3,000	2,550	3,300	900	3,600
Wages: Office Assistant	-	-	-	-	-
Wages: Bookkeeper	13,286	13,400	13,567	14,169	14,625
Pastor Salary	48,405	49,920	50,700	52,274	53,077
Pastor Benefits (Healthcare)	-	-	-	-	-
Pastor Benefits (Disability)	3,288	3,288	2,795	2,315	3,739
Pastor Housing	28,000	28,000	28,000	28,000	28,000
Pastor Soc. Sec.	11,690	11,922	12,041	12,282	12,405
Pastor Travel/Mileage	4,200	4,200	4,200	4,200	4,200
Pastor Cont. Education	100	66	84	224	250
Pastor Sabbatical Fund	1,000	1,000	-	-	-
Pastor Pension	9,863	9,863	9,863	10,174	11,218
Pastor Books/Periodicals/Assembly Conference	48	42	56	63	167
Wages: Sexton	20,645	21,507	21,762	9,712	20,280
Wages: Assistant Sexton	-	-	936	12,714	100
Wages: Night Lock-up	3,608	4,481	-	-	-
Wages: Organist Substitute	300	300	450	-	450
Wages: Supply Pastors	957	1,160	1,244	700	1,000
Payroll Tax Expense	9,896	10,399	10,485	9,423	10,050
Background Checks	-	-	-	25	100
Payroll Miscellaneous	-	-	-	-	-
Employer's PA/UC Taxes	1,506	1,807	1,615	1,456	2,500
Subtotal	254,625	265,405	267,019	267,294	276,674
Finance - Insurance					
Worker's Compensation	1,539	1,333	1,242	1,770	1,800
Insurance: Fire Liability	12,128	12,833	12,142	13,369	14,000
Subtotal	13,667	14,166	13,384	15,139	15,800
Property Committee					
Gas: Church	5,749	6,563	10,382	8,126	8,000
Electricity	8,924	9,152	9,039	7,644	8,200
Garbage Disposal	648	486	-	1,158	1,200
Water	968	1,040	891	1,622	1,100
Sewer	562	725	500	749	600
Maintenance: Church Building	3,952	5,067	3,178	6,383	4,000
Maintenance: Parsonage	125	-	-	38	120
Maintenance: Furnace	124	598	1,660	570	500
Maintenance: Air Conditioners	143	-	253	114	300
Maintenance: Elevators	614	2,370	764	870	1,100
Maintenance: Lawn / Sidewalks	2,620	4,338	1,963	1,240	2,500
Property Resources	-	-	-	(42)	-
Subtotal	24,430	30,339	28,630	28,472	27,620

	2017 Actual	2018 Actual	2019 Actual	2020 Proj	2021 Budget
Stewardship Committee					
Offering Envelopes	1,279	1,247	1,240	1,200	1,000
Special Envelopes	-	-	-	-	-
Consecration Sunday	-	-	-	-	-
Stewardship Resources	166	278	177	324	100
Subtotal	1,445	1,525	1,417	1,524	1,100
Worship and Music Committee					
Worship Music	745	601	246	281	650
Worship Supplies (Altar Guild)	1,283	1,106	959	449	1,000
Music Director Expense	12	-	-	12	50
Choir Expense	-	-	-	12	50
Fine Arts Comm. Expense	-	-	-	25	100
Youth Music Program Dev.	-	-	-	19	75
Banner Comm. Expense	-	-	-	-	-
Worship & Music Resources	640	1,077	857	872	1,100
Worship Planning Expenses	300	574	303	155	250
Flowers/Seasonal Flowers	5,281	5,974	4,257	2,442	4,500
Choir Affiliation Dues	-	-	-	-	-
Guest Musicians	150	150	-	125	300
Instrument Maint. Contract & Repairs	2,140	1,160	1,678	1,258	1,200
Sound System Repairs	-	-	-	50	340
Electronic Piano	-	-	-	-	-
Bulletins	50	50	50	75	100
Subtotal	10,601	10,692	8,350	5,775	9,715
Christian Education Committee					
Educational Materials	257	623	473	269	400
Curriculum Expense	656	633	588	397	600
Adult Curriculum	71	194	96	27	250
Faith Building Devotionals	1,040	1,045	1,004	982	1,000
Vacation Bible School	607	428	452	275	500
Beth Moore Bible Studies	-	-	-	-	-
Confirmation Ministry	547	615	328	457	500
Confirmation Servant Event	-	-	-	-	-
Baptism Program	84	155	110	77	150
Retreats	-	-	-	-	-
Library: Books & Magazines	27	-	42	37	25
Central Supply	46	82	13	12	50
Christian Ed. Resources	205	150	100	84	100
Subtotal	3,540	3,924	3,206	2,617	3,575
Social Ministry Committee					
Lewisburg Council of Churches-Dues	-	-	-	50	200
Sewing Ladies	20	-	86	38	150
Luncheons	55	-	-	-	-
Bereavement Ministry	50	39	37	27	40
Flowers - Staff Bereavement	-	-	-	-	-
Social Ministry Resources	43	14	-	6	25
Visitation	20	-	-	-	-
Young at Heart Sr Ministry	-	-	-	-	-
Prayer Shawl Ministry	22	14	88	13	53
Ladies Night Out	-	-	-	-	-
Subtotal	209	67	211	134	468

	2017 Actual	2018 Actual	2019 Actual	2020 Proj	2021 Budget
Evangelism Committee					
Newspaper Listing	789	1,350	931	742	925
Radio Broadcast	2,184	2,142	1,335	918	
Helping Hands	-	-	-	6	25
Publications	75	-	-	-	-
Seasonal Decorations	165	204	245	25	100
Strawberry Festival	-	-	-	-	-
Evangelism Committee Resources	353	406	277	141	500
Prospective Members Expense	-	-	-	-	-
Subtotal	3,566	4,102	2,788	1,832	1,550
Parish Life Committee					
Coffee Hour Food	55	-	-	102	100
Coffee & Condiments	252	58	174	69	200
Kitchen Supplies	355	188	198	182	300
Parish Life Resources	-	324	-	66	25
Subtotal	662	570	372	419	625
Youth Committee					
Senior High Youth	246	305	289	266	300
Junior High Youth	232	295	220	262	300
Youth Quake	-	-	-	-	-
Elementary Youth	182	279	286	230	300
Family Events Quarterly	213	229	44	50	100
Youth Resources / Scholarships	310	157	180	107	200
Youth Servent Event	382	288	351	245	300
National Youth Gathering	-	-	-	-	-
Youth Fund Raising Expense	-	-	-	-	-
Camp Mt. Luther Scholarship	1,767	928	1,200	-	1,000
Subtotal	3,333	2,480	2,570	1,160	2,500
A&P Committee					
A&P Resources	-	-	-	-	-
Subtotal	-	-	-	-	-
Technology Committee					
Web Design and Maintenance	199	215	105	167	250
Technology Resources	167	279	-	267	750
Subtotal	366	494	105	434	1,000
Total Expenditures	365,631	385,635	357,823	352,824	371,100
Net Income	(\$4,143)	(\$6,668)	(\$2,560)	\$34,979	\$0