

DRAFT EACRC FY2022-2023 GENERAL FUND BUDGET

Overview

	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Anticipated Revenue:				
Collections: General Fund contributions [1]	\$859,354	\$827,766	\$31,588	
Utilization of the General Fund balance [2]	\$75,000	\$0	\$75,000	
Facility Rent	\$0	\$3,000	-\$3,000	
Peniel House Student Contributions	\$6,000	\$6,000	\$0	
Utilization of Live Streaming Fund [3]	\$3,600	\$0	\$3,600	
Front Door Initiative Classis GR East grant [4]	\$0	\$3,000	-\$3,000	
Cross-Cultural Enfoldment thru Worship Classis grant [5]	\$7,500	\$5,000	\$2,500	
Summer Changes Everything GR East leadership grant [6]	\$0	\$1,700	-\$1,700	
Vision and Discernment Classis grant [7]	\$7,500	\$0	\$7,500	
Total Anticipated Revenue:	\$958,954	\$871,466	\$87,488	
Program Expenses:				
Spiritual Formation	\$21,600	\$21,300	\$300	199
Missions [8]	\$32,000	\$27,000	\$5,000	5
Worship [9]	\$13,100	\$13,500	-\$400	103
Community Engagement [10] [11]	\$10,600	\$61,250	-\$50,650	112
Total Program Expenses:	\$77,300	\$123,050	-\$45,750	419
Operating Expenses:				
Operations [12]	\$183,141	\$174,225	\$8,916	13
Council Expenses [13]	\$22,900	\$16,400	\$6,500	48
Professional Services [14]	\$533,593	\$412,158	\$121,436	15
Professional Services (Musicians)	\$11,580	\$11,580	\$0	
Ministry Shares	\$130,440	\$134,053	-\$3,613	
Total Operating Expenses:	\$881,654	\$748,416	\$133,238	76
Total Expenses:	\$958,954	\$871,466	\$87,488	
		% Change in Expenses:	10.0%	
Total Request for Congregational Giving:	\$859,354	\$827,766	\$31,588	
		% Change in Request for Giving:	3.8%	
See reverse for Notes of Explanation				
Members count - denominational assessment				
	297	297		
Average per professing member for General Fund	\$2,893	\$2,787	\$106	
		% Change:	3.8%	
Other Giving Goals				
Christian Education Fund	\$150,000	\$150,000	\$0	39
Building Mortgage Repayment Fund [15]	\$72,045	\$96,060	-\$24,015	
Food Program Contributions [16]	\$15,000	\$25,000	-\$10,000	20
Special Collections	\$18,000	\$18,000	\$0	
Total Other Giving:	\$255,045	\$289,060	-\$34,015	59
Total Anticipated Giving	\$1,114,399	\$1,116,826	-\$2,427	
Professing members	297	297	\$0	
Average per professing member for all giving	\$3,752	\$3,760	-\$8	
		% Change:	-0.2%	
Total Volunteer Commitment				554

Notes:

- [1] Anticipated Revenue - General Fund Collections figure is based on what is needed to match anticipated expenses - NOT on actual historical contributions
- [2] Utilization of up to \$75,000 from our General Fund Balance (rainy day fund) to offset increased expenses.
- [3] Utilization of up to \$3,600 from the Live Streaming Fund to offset platform fees.
- [4] The Front Door Initiative has funds remaining from the first two classis grants that will fund this fiscal year.
- [5] We are seeking a continuing grant and hope to increase support. We will know by May 1 if we receive the grant.
- [6] This was a one-year grant
- [7] We are seeking a Classis grant in support of the Vision and Discernment process. We will know by May 1 if we receive the grant.
- [8] Adding annual support for the Altenas
- [9] AV Engineers moved to Professional Services; increase for live streaming license
- [10] The Food Program is funded through the separate Saturday Food Fund. Separating out the Food Program budget helps clarify that this is not part of the General Fund. Details for the Food Program budget can be found under Community Engagement.
- [11] Food Program wages moved to Professional Services; decreased need to purchase food
- [12] Elevator hydraulic valve needs replacing this year or next; insurance cost savings realized with new company; triannual financial review completed
- [13] Reinstates council retreat budget; includes funds for Pastoral Search Process
- [14] Professional Services adds 3 interim pastors, a Pastor of Faith Formation and Intergenerational Engagement, and a full-time Office Administrator. Two part-time positions are replaced by the two new full-time positions; one part-time by contractors. Includes a 5.9% COLA.
- [15] The building mortgage final payment is due March, 2023
- [16] The Food Program no longer sells food. This amount is a reasonable fundraising goal.

Significant increases in proposed budget

3 Interim pastors, Pastor of Faith Formation, and full time Office Administrator added	\$169,335
Food Program wages moved to General Fund	\$22,800
5.9% COLA Increase	\$10,600
Operations: elevator valve replacement	\$18,000
Annual support for the Altenas	\$5,000
Live streaming platform license	\$3,600
Family Faith Formation Ministry	\$2,500
Council retreat	\$2,000
	\$233,835

Significant decreases in proposed budget

Ministry Shares	-\$3,613
Mortgage payments	-\$24,015
Spiritual Formation - Hospitality	-\$3,000
Front Door Initiative - use existing grant funds	-\$3,000
Professional Services - Part Time Staff	-\$44,700
Operations - insurance costs reduction	-\$6,724
Michah Center - suspend support	-\$2,000
Operations - triannual financial review completed	-\$4,000
Professional Services - disability insurance	-\$3,000
Professional Services - part-time continuing education	-\$2,000
	-\$96,052

Spiritual Formation Budget

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Special Events/Hospitality (Sunday PM food) [1]	\$7,000	\$10,000	-\$3,000	20
Family Faith Formation [2]	\$2,500	\$0	\$2,500	30
Adult Education	\$1,500	\$1,500	\$0	40
Retreats	\$2,000	\$2,200	-\$200	
Nursery	\$200	\$200	\$0	50
Little Stars (3s)	\$300	\$300	\$0	5
Shining Stars (PK-K)	\$200	\$200	\$0	5
Kids Club (1-5, B&G) [3]	\$2,400	\$2,400	\$0	10
Eastern Lights Middle School	\$1,500	\$1,000	\$500	15
Eastern Lights High School	\$2,000	\$1,500	\$500	15
Volunteer Training & Appreciation	\$1,000	\$1,000	\$0	
Stephen Ministry Training	\$500	\$500	\$0	3
Miscellaneous	\$500	\$500	\$0	6 committee members
Totals:	\$21,600	\$21,300	\$300	199

Notes:

[1] Anticipating fewer large communal meals in favor of small group gatherings.

[2] New small group faith formation ministry in support of K-12 families.

[3] Kids Club includes former Church School, Cadets, and GEMS programs, utilizes same budget totals

Missions Program Budget

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Youth Mission Trip [1]	\$2,000	\$2,000	\$0	
EACRC Missionary Support	\$30,000	\$25,000	\$5,000	5 committee members
Totals:	\$32,000	\$27,000	\$5,000	5

Notes:

Details of Missionary support	FY2022-2023	FY2021-2022	Changes
- Altena (Lithuania) [2]	\$5,000	\$0	\$5,000
- Bos (Oman)	\$5,000	\$5,000	\$0
- Ribbens (South Africa)	\$5,000	\$5,000	\$0
- VanDragts (Seattle)	\$5,000	\$5,000	\$0
- Castillos (Dominican Republic)	\$5,000	\$5,000	\$0
- Chapman-Mortimers (Australia)	\$5,000	\$5,000	\$0
Totals:	\$30,000	\$25,000	\$5,000

Notes:

- [1] Adult Mission and Service Trips funded through separate Mission Fund.
 [2] The Missions Committee has supported the Altenas as additional donations to the Missions Fund allow.
 They would like to make a permanent annual commitment to the Altenas.

Worship Budget

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Pulpit Supply [1]	\$1,000	\$4,000	-\$3,000	
A/V engineer stipend [2]	\$0	\$1,800	-\$1,800	
Musical Group Supplies - choir, brass, worship teams [3]	\$2,000	\$1,200	\$800	47 choir, brass, men's chorus
Guest Musicians	\$1,500	\$1,500	\$0	
AV supplies, small repairs (CDs, etc.)	\$600	\$600	\$0	
Worship Resources	\$1,000	\$1,000	\$0	50 readers, liturgists
Communion	\$600	\$600	\$0	
Children's Worship	\$500	\$500	\$0	
Copyright Licensing/DS&H	\$1,300	\$1,300	\$0	
Live Streaming [4]	\$3,600	\$0	\$3,600	
Conferences	\$500	\$500	\$0	
Miscellaneous	\$500	\$500	\$0	6 committee members
Totals:	\$13,100	\$13,500	-\$400	103

Notes:

- [1] Interim pastors provid majority of preaching, pulpit supply rarely needed
 [2] A/V engineer stipend moved to Professional Services
 [3] Increased support for brass, men's chorus, and worship teams
 [4] Line added to support live streaming platform fees and other expenses.

Community Engagement

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Printed Materials	\$100	\$100	\$0	
Community Events	\$1,000	\$1,000	\$0	20
Outreach - Food	\$3,500	\$3,500	\$0	15
Saturday Bible Study Materials [1]	\$200	\$400	-\$200	
Outreach - Child Care	\$500	\$500	\$0	
Tutoring Program	\$1,300	\$1,300	\$0	40
Neighborhood Chaplain Programs	\$2,500	\$2,500	\$0	6
Summer Programming	\$1,000	\$1,000	\$0	20
Micah Center support [2]	\$0	\$2,000	-\$2,000	
Front Door Initiative [3]	\$0	\$3,000	-\$3,000	4
Other	\$500	\$500	\$0	7
Totals:	\$10,600	\$15,800	-\$5,200	112 committee members

Notes:

- [1] The Food Program Bible Study rarely needs materials in support.
- [2] The Committee has chosen not to support the Micah Center financially at present.
- [3] The Front Door Initiative has funds remaining from the first two classis grants that will fund this fiscal year.

Food Program [1]

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
SFP - Purchased Food [2]	\$5,000	\$15,000	-\$10,000	
SFP - Supplies	\$750	\$750	\$0	
SFP - Wages [3]	\$0	\$21,200	-\$21,200	20
SFP - Waste/Refuse Disposal [4]	\$6,500	\$4,000	\$2,500	
SFP - Truck Maintenance [5]	\$6,000	\$3,500	\$2,500	
SFP - Advertising & Publicity	\$1,000	\$1,000	\$0	
Totals:	\$19,250	\$45,450	-\$26,200	20

Notes:

- [1] The Food Program is funded through the separate Saturday Food Fund. Separating out the Food Program budget helps clarify that this is not part of the General Fund.
- [2] We continue to receive enough donations to provide food for the Food Program in its present model and anticipate that will not change in the next fiscal year.
- [3] Food Program wages moved to General Fund Professional Services budget.
- [4] Waste disposal increased to reflect actual costs
- [5] Truck Maintenance increased to reflect actual costs

Operations

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Utilities - Church & Peniel House [1]	\$34,000	\$33,000	\$1,000	
Elevator (load testing required every 3 years - next in 2024) [2]	\$18,000	\$2,400	\$15,600	
Maintenance Supplies	\$6,000	\$6,000	\$0	
Building Maintenance & Repair	\$35,000	\$35,000	\$0	
Building Repair Fund - unexpected or large, one-time repairs [3]	\$12,000	\$8,460	\$3,540	
Grounds Maintenance	\$15,000	\$15,000	\$0	
Memorial Garden	\$150	\$150	\$0	
Van Expense - maintenance & gas	\$1,500	\$1,500	\$0	
Insurance [4]	\$23,141	\$29,865	-\$6,724	
Capital Improvements	\$10,000	\$10,000	\$0	
Financial Review (every 3 years - next in 2024/2025) [5]	\$0	\$4,000	-\$4,000	
Bank Charges	\$4,000	\$4,000	\$0	
Copy Machine [6]	\$7,500	\$8,000	-\$500	
Office Equipment/software (computers) [7]	\$5,000	\$5,000	\$0	6 projectionists
Office Expenses / Telephone / Internet / Office Supplies / Postage	\$9,350	\$9,350	\$0	
Pine Rest CAP	\$1,600	\$1,600	\$0	
Publications (Directory, PEPP) [8]	\$600	\$600	\$0	
Miscellaneous	\$300	\$300	\$0	7 committee members
Totals:	\$183,141	\$174,225	\$8,916	13

Notes:

[1] Increased to reflect actual costs.

[2] Elevator vendor recommends a hydraulic valve replacement this year or next. Elevator 3-yr load testing next due July 2024

[3] Should boost Building Repair Fund to address aging, 20-yr-old addition elements.

[4] For budgeting purposes, insurance agent recommends increasing current rates by 5%; we saw a significant decrease for 2021-2022 after a year of no claims.

	FY2022-2023	FY2021-2022	Change
Package (Property/General Liability/Professional)	\$18,472	\$23,198	-\$4,726
Auto	\$2,311	\$3,438	-\$1,127
Cyber and Crime (included in Package)	\$0	\$172	-\$172
Worker's Comp Ins	\$968	\$1,194	-\$226
Umbrella	\$1,390	\$1,864	-\$474
Totals:	\$23,141	\$29,865	-\$6,724

[5] 3-year financial review - next due in 2024/2025

[6] Decreased to reflect actual copier costs

[7] 25% computer replacement cycle

[8] Publications expense details

	FY2022-2023	FY2021-2022	Change
Bulletins (now printed inhouse)	\$0	\$0	\$0
Directory	\$350	\$350	\$0
PEPP	\$250	\$250	\$0
Totals:	\$600	\$600	\$0

Pledged Ministry Shares

	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Pledges				
Denominational Ministry Share [1]	\$119,222	\$122,524	-\$3,302	
Classical Ministry Share [2]	\$11,218	\$11,529	-\$311	
Total	\$130,440	\$134,053	-\$3,613	

Notes:

[1] Using new Ministry Shares pledge calculation method, Denominational fiscal year now runs July 1-June 30

[2] Using new Ministry Shares pledge calculation method, Classical fiscal year now runs August 1-July 31

Council

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Council Expenses [1]	\$2,500	\$500	\$2,000	24 elders and deacons
Pastoral Search [2]	\$5,000	\$0	\$5,000	5 committee members
CORE training [3]	\$0	\$500	-\$500	
Pledge Drive	\$500	\$500	\$0	4 committee members
Racial Equity Team	\$500	\$500	\$0	5 committee members
Vision and Discernment Team	\$14,400	\$14,400	\$0	10 committee members
Totals:	\$22,900	\$16,400	\$6,500	48

Notes:

[1] Funds typically used for council retreats, increased to previous level in hopes of holding a retreat

[2] Funding to cover search process as well as transportation and accommodation for candidates.

[3] CORE training funds available through Council Expenses line

Professional Services Budget

Category	FY2022-2023	FY2021-2022	Changes	Volunteer Commitment
Part Time Professional Wages [1]	\$131,375	\$176,149	-\$44,774	
Ordained & Full Time Staff Salaries [2]	\$309,102	\$163,172	\$145,930	
FICA taxes	\$32,664	\$24,925	\$7,738	
Health / Dental / Life Insurance	\$19,600	\$6,459	\$13,141	
Pastors' Pension	\$18,752	\$18,752	\$0	
Disability Insurance [3]	\$0	\$3,000	-\$3,000	
Direct Business Expense [4]	\$6,000	\$5,000	\$1,000	
Continuing Education - Ordained and Full Time	\$2,200	\$2,000	\$200	
Continuing Education - Part Time [5]	\$1,000	\$3,000	-\$2,000	
Cell Phone Reimbursement [6]	\$3,600	\$2,700	\$900	
Staff Appreciation	\$1,000	\$1,000	\$0	3 committee members
Accounting [7]	\$6,500	\$6,000	\$500	
AV engineers [8]	\$1,800	\$0	\$1,800	12 sound techs, camera operators
Intern Stipends	\$0	\$0	\$0	
Totals:	\$533,593	\$412,158	\$121,436	15

Notes:

- [1] Replacing part-time Youth Spiritual Formation Director with full-time Pastor of Faith Formation and Intergenerational Engagement.
Replacing part-time Office Administrator with full-time 32-35 hr/wk Office Administrator. Includes Food Program Director wages
- [2] Increased to include three interim pastors, Pastor of Faith Formation, Office Administrator
- [3] Pastors in the pension program receive long-term disability; other full-time staff receive life and accidental death and dismemberment insurance.
- [4] Increased for additional ordained staff
- [5] Reduce because the leadership grant was a one-time opportunity
- [6] Increased for additional full-time staff
- [7] Increased to reflect actual cost
- [8] AV engineer stipend moved from Worship, will support camera operators as needed

Professional Services Musicians Budget

Category	FY2022-2023	FY2021-2022	Changes
Adult Choir Accompanist [1]	\$1,600	\$1,600	\$0
Adult Choir Accompanist - Performances [2]	\$700	\$700	\$0
AM Keyboard - English and Bilingual services [3]	\$8,320	\$8,320	\$0
Other Services Keyboard [4]	\$960	\$960	\$0
Totals:	\$11,580	\$11,580	\$0

Notes: Professional Services Musicians Budget

Rates for Musical Services

	FY2022-2023	FY2021-2022
[1] Adult Choir Accompanist (32 rehearsals @ \$....)	\$50	\$50
[2] Adult Choir Accompanist (20 performances @ \$..)	\$35	\$35
[3] AM Keyboard (52 weeks for 2 services @ \$....)	\$80	\$80
[4] Other Services Keyboard (12 weeks @ \$....)	\$80	\$80