

# Proposed FCC Budget 2021/2022

# Budget Highlights and Assumptions

- Elected Budget Committee met between Mar. – May
- Church Board Reviewed and Approved budget in May
- Proposed Budget reflects the following assumptions and priorities:
  - 1) Full Treehouse reopening and enrollment
  - 2) Restore and increase ministry budgets to 19/20 levels with increases that reflect an investment into expanding or growing these ministries
  - 3) Church operating and capital reserves restored after suspension during current fiscal year
  - 4) Salary and cost of living increases restored after suspension during the current fiscal year
  - 5) Temporary restricted funds applied and used to fund ministries such as Women in Pastoral Ministry and Capital Project Reserves

# Balance Sheet Context

- Thankfully despite pandemic the church maintains a healthy balance sheet.
- As of 05/31/2021, the church maintains approximately \$1.34M in Operating and Capital Reserves
- The church maintains approximately \$1.5M in uncommitted Equity
- The proposed budget projects (\$93,842) net income loss, uncommitted Equity draw would last 13+ years

# Proposed 21/22 Church Budget

	2019/2020 Actual	2019/2020 Budget	YTD as of 05/31/21	2020/2021 Budget	Proposed 2021/2022 Budget	% Change from 19/20 to 21/22
Income (Giving, Investment, Misc.) *Undesignated funds not shown added as income	\$1,975,573	\$1,817,661 *	\$1,616,084	\$1,615,000	\$1,788,195	-1.65%
<b>Congregational Expenses</b>						
Pastoral, Ministry and Admin. Salary and Benefits	\$1,077,860	\$1,276,157	\$777,658	\$1,176,951	\$1,138,589	-12.08%
Ministry Expenses	\$83,142	\$132,600	\$30,064	\$72,050	\$204,738	35.23%
General & Administration and Pastoral Expenses	\$192,734	\$284,800	\$125,794	\$245,150	\$305,800	6.87%
Facilities and Maintenance Expenses	\$240,935	\$250,800	\$163,036	\$87,700	\$383,650	34.63%
Missions Expenses	\$301,600	\$305,455	\$268,835	\$317,650	\$295,795	-3.27%
<b>Total Church Expenses</b>	<b>\$1,896,271</b>	<b>\$2,249,812</b>	<b>\$1,365,386</b>	<b>\$1,899,501</b>	<b>\$2,328,572</b>	<b>3.38%</b>
<b>Church Net Income</b>	<b>\$79,302</b>	<b>(\$432,151)</b>	<b>\$250,698</b>	<b>(\$284,501)</b>	<b>(540,377)</b>	<b>20.03%</b>

# Proposed 20/21 Church Budget

	<b>2019/2020 Actual</b>	<b>2019/2020 Budget</b>	<b>YTD as of 05/31/21</b>	<b>2020/2021 Budget</b>	<b>Proposed 2021/2022 Budget</b>	<b>% Change from 19/20 to 21/22</b>
Treehouse Tuition + Donations	\$1,206,590	\$1,700,000	\$647,773	\$890,057	\$1,975,050	<b>13.93%</b>
Treehouse Scholarships	(\$45,129)	(\$80,000)	(\$11,250)	(\$15,000)	(\$80,000)	<b>0%</b>
<b>Treehouse Total Income</b>	<b>\$1,161,461</b>	<b>\$1,620,000</b>	<b>\$636,523</b>	<b>\$875,057</b>	<b>\$1,895,000</b>	<b>14.51%</b>
Treehouse Staff and Benefits	\$1,082,992	\$1,253,200	\$677,940	\$1,003,550	\$1,283,000	<b>2.32%</b>
Treehouse Expenses	\$91,239	\$137,900	\$51,349	\$121,000	\$145,515	<b>5.23%</b>
Treehouse Reserves	\$50,000	\$50,000	\$0	\$0	\$20,000	<b>-150.00%</b>
<b>Total Treehouse Expenses</b>	<b>\$1,224,231</b>	<b>\$1,441,100</b>	<b>\$729,289</b>	<b>\$1,124,550</b>	<b>\$1,448,515</b>	<b>0.51%</b>
<b>Treehouse Net Income</b>	<b>(\$62,770)</b>	<b>\$178,900</b>	<b>(\$92,766)</b>	<b>(\$249,493)</b>	<b>\$446,485</b>	<b>59.93%</b>

# Proposed 20/21 Church Budget

	<b>2019/2020 Actual</b>	<b>2019/2020 Budget</b>	<b>YTD as of 05/31/21</b>	<b>2020/2021 Budget</b>	<b>Proposed 2021/2022 Budget</b>	<b>% Change from 19/20 to 21/22</b>
Total Church and TH Income	\$3,137,034	\$3,437,661	\$2,311,389	\$2,492,086	\$3,683,245	<b>6.67%</b>
Total Church and TH Expenses	\$3,120,501	\$3,690,912	\$2,094,675	\$3,024,051	\$3,777,087	<b>2.28%</b>
Total Net Income	<b>\$16,533</b>	<b>(\$253,251)</b>	<b>\$216,714</b>	<b>(\$531,965)</b>	<b>(\$93,842)</b>	<b>-169.87%</b>

**First Covenant  
Church of Oakland  
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Ordinary Income/Expense	2019/2020 Actuals	2019/2020 Budget	YTD as of 5/31/21	2020/2021 Budget	Proposed 2021/2022 Budget
Income					
<b>4010 · INCOME-CONGR. GIVING</b>	<b>1,615,431.15</b>	<b>1,673,661.00</b>	<b>1,198,549.98</b>	<b>1,590,000.00</b>	<b>1,560,000.00</b>
4020 · OTHER INCOME					
4050 · INTERFUND TRANSFER					
4050MR · CAPITAL MAINTENANCE RESERVE	0.00	50,000.00	54,914.00	0.00	50,000.00
4050EG · DESIGNATED ESTATE GIFTS	54,000.00	54,000.00	2,029.00	2,029.00	2,000.00
4050UD · UNDESIGNATED FUNDS		432,146.00	0.00	0.00	
4050DF · OTHER DESIGNATED FUNDS	166,000.00		0.00		150,195.00
4050 · INTERFUND TRANSFER - Other		0.00	0.00		
Total 4050 · INTERFUND TRANSFER	214,000.00	536,146.00	56,943.00	2,029.00	202,195.00
4065 · INVESTMENT INCOME					
4065E · INVESTMENT FEES & EXPENSES	-8,858.00		-6,339.00		-9,000.00
4065I · INTEREST INCOME	39,918.10	30,000.00	22,357.50	25,000.00	30,000.00
4065R · REALIZED GAIN/LOSS	11,775.57		4,983.97		0.00
4065 · INVESTMENT INCOME - Other		0.00	0.00		0.00
Total 4065 · INVESTMENT INCOME	42,835.67	30,000.00	21,002.47	25,000.00	21,000.00
4070 · MISCELLANEOUS INCOME					
4070B · SPECIAL NON-OPERATING DONATIONS	100,000.00		0.00		
4070D · PRESCHOOL DONATION	74,313.00		1,839.50		
4070 · MISCELLANEOUS INCOME - Other	3,305.91	10,000.00	406,200.00	0.00	5,000.00
Total 4070 · MISCELLANEOUS INCOME	177,618.91	10,000.00	408,039.50	0.00	5,000.00
<b>Total 4020 · OTHER INCOME</b>	<b>434,454.58</b>	<b>576,146.00</b>	<b>485,985.00</b>	<b>27,029.00</b>	<b>228,195.00</b>
4200 · PRESCHOOL INCOME					
4205 · TUITION FEES	1,132,277.42	1,700,000.00	645,932.75	890,057.00	1,975,050.00
4210 · SCHOLARSHIPS & DISCOUNTS	-45,128.85	-80,000.00	-11,250.00	-15,000.00	-80,000.00
<b>Total 4200 · PRESCHOOL INCOME</b>	<b>1,087,148.57</b>	<b>1,620,000.00</b>	<b>634,682.75</b>	<b>875,057.00</b>	<b>1,895,050.00</b>
Total Income	<b>3,137,034.30</b>	<b>3,869,807.00</b>	<b>2,319,217.73</b>	<b>2,492,086.00</b>	<b>3,683,245.00</b>
<b>Gross Profit</b>	<b>3,137,034.30</b>	<b>3,869,807.00</b>	<b>2,319,217.73</b>	<b>2,492,086.00</b>	<b>3,683,245.00</b>
Expense					
CONG · CONGREGATIONAL EXPENSE					
6000T · PERSONNEL EXPENSES					
6000 · PASTORAL PERSONNEL					
6001 · PASTORAL SALARIES	213,781.68	222,155.00	148,527.71	211,000.00	200,500.00
6002 · PASTORAL HOUSING	213,040.48	210,661.00	158,890.84	214,300.00	201,600.00
6003 · PASTORAL PENSIONS	43,660.22	54,102.00	29,020.56	52,500.00	51,077.00
Total 6000 · PASTORAL PERSONNEL	470,482.38	486,918.00	336,439.11	477,800.00	453,177.00
6030 · PASTORAL SUPPORT PERSONNEL					
6031 · SUPPORT STAFF	102,680.67	199,724.00	69,493.13	135,000.00	209,200.00
6034 · CHILDCARE WORKERS	4,282.68	8,512.00	0.00	2,500.00	3,100.00
6042 · INTERNS	12,454.77	11,544.00	6,759.81	13,500.00	13,000.00
Total 6030 · PASTORAL SUPPORT PERSONNEL	119,418.12	219,780.00	76,252.94	151,000.00	225,300.00
6050 · SUPPORT STAFF - ADMIN/OPERATIONS					
6051 · OFFICE STAFF	168,747.16	205,740.00	135,454.60	195,000.00	235,720.00
6055 · CUSTODIAL & MAINTENANCE	84,852.76	104,819.00	56,423.89	101,000.00	17,200.00
Total 6050 · PERSONNEL - ADMIN/OPERATIONS	253,599.92	310,559.00	191,878.49	296,000.00	252,920.00
6060 · PERSONNEL BENEFITS					
6062 · GROUP MEDICAL/DENTAL INSURANCE	178,292.95	179,125.00	132,807.48	183,600.00	141,500.00
6064 · WORKERS' COMP INSURANCE	9,512.27	15,279.00	9,526.38	15,501.00	18,000.00
6068 · EMPLOYEE PENSION	16,761.87	17,047.00	8,846.56	17,050.00	10,592.00
6070 · FICA TAXES	29,792.65	40,574.00	21,906.80	36,000.00	37,200.00
Total 6060 · PERSONNEL BENEFITS	234,359.74	252,025.00	173,087.22	252,151.00	207,292.00
<b>Total 6000T · PERSONNEL EXPENSES</b>	<b>1,077,860.16</b>	<b>1,269,282.00</b>	<b>777,657.76</b>	<b>1,176,951.00</b>	<b>1,138,689.00</b>
6100 · SPIRITUAL DIRECTION & CONNECTING					
6102 · CHILDREN'S MINISTRY	3,785.64	5,500.00	2,067.70	2,700.00	5,500.00
6104 · COMMUNITY OUTREACH & EVENTS	12,029.32	1,500.00	649.63	1,000.00	5,500.00
6177 · CONGREGATION EVENTS-FOOD & SUPPLIES	6,417.72	11,700.00	3,065.43	1,200.00	6,000.00
6115 · YOUTH MINISTRY	18,676.39	21,000.00	8,479.43	21,000.00	21,000.00
6125 · YOUTH SCHOLARSHIP	2,300.00	10,000.00	0.00	0.00	10,000.00
6132 · COLLEGE & YOUNG ADULT MINISTRY	2,732.58	6,500.00	664.47	3,750.00	5,000.00
6142 · DISCIPLESHIP RESOURCES	3,019.87	900.00	2,529.89	3,000.00	6,000.00
6144 · SENIORS MINISTRY	0.00	1,000.00	0.00	500.00	1,500.00
6145 · MEN'S MINISTRY	863.43	2,000.00	0.00	1,000.00	2,000.00
6146 · WOMEN'S MINISTRY	470.15	2,000.00	90.42	1,000.00	2,000.00
6147 · CAMBODIAN MINISTRY	2,630.00	4,500.00	611.37	2,250.00	4,500.00
6148 · CONNECTION GROUPS	712.74	2,000.00	293.43	2,000.00	3,000.00
6173 · VISION PROCESS	118.98	2,500.00	0.00	0.00	13,934.00
6171 · CAMP COV STAFF EXPENSE	0.00	8,500.00	0.00	0.00	5,100.00
6172 · CAMP COV REG CONGREGATION	4,780.00	10,000.00	0.00	0.00	9,754.00
6149 · LEADERSHIP DEVELOPMENT	5,643.62	12,500.00	-403.68	4,200.00	53,500.00
6149-1 LEADERSHIP DEVELOPMENT			2,396.32	4,200.00	8,500.00
6149-2 INITIATIVE FOR WOMEN IN PASTORAL MINISTRY			-2,800.00		15,000.00
6149-3 IWIM (INITIATIVE WOMEN IN MINISTRY) FUND					30,000.00

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6358 LAY MINISTRY	1,032.00	1,200.00	0.00	0.00	0.00
6175 · ECC/PSWC DELEGATE TRAVEL	874.84	10,700.00	715.00	2,150.00	10,700.00
<b>Total 6100 · SPIRITUAL DIRECTION AND CONNECTING</b>	<b>66,087.28</b>	<b>114,000.00</b>	<b>18,763.09</b>	<b>45,750.00</b>	<b>164,988.00</b>
6200 · CARE MINISTRY DIVISION					
6201 · CARE MINISTRY AND RESOURCES	6,511.12	9,000.00	3,951.22	11,000.00	11,000.00
6202 · DIACONATE CARE	1,385.30	1,700.00	378.35	1,700.00	1,700.00
6203 · SYMPATHY & VISITATION SUPPLIES	550.63	550.00	0.00	550.00	550.00
6204 · STEPHEN MINISTRIES	1,121.75	500.00	0.00	500.00	8,500.00
<b>Total 6200 · CARE MINISTRY DIVISION</b>	<b>9,568.80</b>	<b>11,750.00</b>	<b>4,329.57</b>	<b>13,750.00</b>	<b>21,750.00</b>
6300 · MUSIC					
6310 · CHOIR	656.80	1,800.00	0.00	100.00	1,200.00
6313 · MUSIC	1,249.91	700.00	255.47	800.00	800.00
6314 · GUEST MUSICIANS/HONORARIUMS	2,581.74	5,600.00	875.40	3,000.00	3,000.00
6315 · INSTRUMENT TUNING & REPAIR	1,029.04	2,000.00	1,136.15	2,000.00	3,100.00
6316 · HANDBELLS	0.00	400.00	0.00	600.00	400.00
6323 · COPYRIGHT FEE	783.00	900.00	487.00	3,500.00	3,500.00
<b>Total 6300 · MUSIC</b>	<b>6,300.49</b>	<b>11,400.00</b>	<b>2,754.02</b>	<b>10,000.00</b>	<b>12,000.00</b>
6330 · WORSHIP					
6331 · PULPIT HONORARIUMS	0.00	2,400.00	1,450.00	1,200.00	2,400.00
6333 · STAGE DESIGN	687.59	1,300.00	1,625.55	750.00	3,000.00
6335 · WORSHIP SUPPLIES	497.64	250.00	1,141.25	600.00	600.00
6336 · STEWARDSHIP MATERIALS/PROGRAM			0.00		0.00
<b>Total 6330 · WORSHIP</b>	<b>1,185.23</b>	<b>3,950.00</b>	<b>4,216.80</b>	<b>2,550.00</b>	<b>6,000.00</b>
6400 · GENERAL & ADMINISTRATIVE					
6401 · OFFICE & ADMIN EXPENSES	5,606.42	5,500.00	2,214.34	4,000.00	5,000.00
6402 · BANK & ADP FEES	3,597.41	8,000.00	2,444.77	4,000.00	4,000.00
6403 · KITCHEN & LAUNDRY SUPPLIES	2,818.71	5,500.00	240.00	300.00	2,500.00
6404 · POSTAGE	4,722.04	3,500.00	1,656.42	3,500.00	3,000.00
6405 · TELEPHONE	3,735.79	5,400.00	4,876.29	3,500.00	5,500.00
6406 · UTILITIES	81,473.18	90,000.00	42,184.77	72,000.00	92,000.00
6407 · MEDIA/PROMOTION	4,835.71	8,000.00	4,783.54	5,500.00	8,000.00
6408 · ASSESSMENTS & TAXES	18,625.22	21,000.00	22,932.74	21,000.00	22,000.00
6409 · INSURANCE	18,602.00	41,500.00	0.00	29,500.00	30,000.00
6410 · IT EQUIPMENT	3,797.42	7,000.00	3,279.42	4,000.00	6,000.00
6411 · RENTAL OF COPIER/PRINTER	9,025.59	20,500.00	6,493.00	9,000.00	9,000.00
6412 · FURNITURE & EQUIPMENT	558.92	4,000.00	142.01	300.00	1,000.00
6413 · OUTSIDE AUDIT	5,000.00	5,000.00	10,000.00	10,000.00	40,000.00
6414 · CONTINGENCY	10,000.00	10,000.00	16,686.75	46,500.00	32,000.00
6415 · TELECOM & SOFTWARE/INTERNET	8,518.99	7,000.00	5,186.70	7,000.00	10,000.00
6416 · OFFICE HOSPITALITY	388.97	600.00	30.80	100.00	500.00
6417 · PROPERTY APPRAISAL	0.00	5,000.00	0.00		0.00
6418 · BACKGROUND CHECKS		0.00	17.90	7,500.00	7,500.00
<b>Total 6400 · GENERAL &amp; ADMINISTRATIVE</b>	<b>181,306.37</b>	<b>247,500.00</b>	<b>123,169.45</b>	<b>227,700.00</b>	<b>278,000.00</b>
6450 Pastoral And Staff Expenses					
6451 · STAFF DEV & RELATED TRAVEL	4,319.04	24,000.00	1,379.53	8,000.00	16,000.00
6453 · PASTORAL HOSPITALITY	807.44	2,000.00	-225.81	900.00	2,000.00
6454 · AUTO EXPENSE	134.79	300.00	0.00	300.00	300.00
6452 · PASTORAL STAFF/BENEFITS	5,400.00	6,875.00	920.00	7,000.00	7,000.00
6455 · STAFF APPRECIATION	766.04	2,500.00	550.84	1,250.00	2,500.00
<b>Total 6450 PASTORAL AND STAFF EXPENSES</b>	<b>11,427.31</b>	<b>35,675.00</b>	<b>2,624.56</b>	<b>17,450.00</b>	<b>27,800.00</b>
6480 · FACILITIES					
6481 · MAINTENANCE EXTERIOR	2,583.73	5,000.00	145.77	5,000.00	5,000.00
6482 · MAINTENANCE INTERIOR & CUSTODIA	32,233.22	19,000.00	28,816.93	19,000.00	143,000.00
6482-1 Maintenance Interior					32,000.00
6482-2 Custodial Services					97,000.00
6482-3 Handyman Services					14,000.00
6483 · MAINTENANCE KITCHEN	3,099.79	4,000.00	3,906.94	2,000.00	4,450.00
6484 · MAINTENANCE GROUNDS & LANDSCAPE	31,056.00	35,000.00	9,720.00	23,000.00	22,000.00
6485 · MAINTENANCE OFFICE EQUIPMENT	456.75	1,200.00	731.47	1,200.00	2,200.00
6486 · SOUND & AUDIO VISUAL EQUIPMENT	3,500.00	3,500.00	7,648.85	10,000.00	25,000.00
6487 · FACILITY EVENT SET UP	0.00	1,500.00	0.00	0.00	1,000.00
6488 · MAINT & CUSTODIAL SUPPLIES	9,211.99	7,000.00	1,681.72	2,500.00	3,000.00
6490 · MAINTENANCE CONTINGENCY	9,493.61	10,000.00	0.00	0.00	0.00
6491 · SECURITY	556.11	600.00	12,043.57	25,000.00	8,000.00
6497 · CAPITAL PROJECT RESERVES	102,000.00	102,000.00	40,809.16	0.00	120,000.00
6498 · CAPITAL PROJECT-SPECIAL APPROVA	1,408.45	0.00	0.00		
6499 · FACILITIES PROJECTS	45,334.90	62,000.00	57,531.62	0.00	50,000.00
<b>Total 6480 · FACILITIES</b>	<b>240,934.55</b>	<b>250,800.00</b>	<b>163,036.63</b>	<b>87,700.00</b>	<b>383,650.00</b>
6600T · MISSIONS TOTAL					
6600 · GLOBAL MISSIONS					
6618 · IV KURT/KARYN MORRILL (FRANCE)	4,000.00	10,000.00	0.00	0.00	0.00
6619 · NEW LIFE RADIO - DAN JOHNSON	3,000.00	3,000.00	2,700.00	3,000.00	3,060.00
6620 · SOWERS/A. VON CHANCE - (BRAZIL)	5,250.00	5,255.00	4,725.00	5,250.00	5,360.00
6625 · W TEAM-E&V JOHNSON (PAPUA)	17,227.74	8,400.00	7,560.00	8,400.00	8,570.00
6628 · WORD TO RUSSIA	900.00	1,800.00	540.00	600.00	620.00
6629 · VISION FOR CAMBODIA	600.00	600.00	7,200.00	8,000.00	8,160.00
6630 · LITTLE FLOCK (INDIA)	8,000.00	8,000.00	12,600.00	14,000.00	14,280.00



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66xx VOICE OF THE MARTYRS	14,000.00	14,000.00			2,000.00
Total 6600 · GLOBAL MISSIONS	52,977.74	51,055.00	35,325.00	39,250.00	42,050.00
6640 · EVANGELICAL COVENANT CHURCH					
6641 · ECC WORLD MISSIONS					
6641.1 · P&R DUTTON (Laos)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.2 · DON & LILIAN DWIGHT (Taiwan)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.3 · E&P RESTREPO (Latin America)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.4 · P&L RESTREPO (Mexico)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.5 · K&A SATTERBERG (France)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.6 · TIM & HELEN SMITH (Congo)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.8 · CHRIS & DIANE WIEBE (China)	12,900.00	12,900.00	11,610.00	12,900.00	12,900.00
6641.9 · ALASKA CHRISTIAN COLLEGE	3,000.00	3,000.00	2,700.00	3,000.00	3,000.00
6641.11 PAUL CARLSON CLINIC	10,000.00	10,000.00	0.00	0.00	0.00
Total 6641 · ECC WORLD MISSIONS	103,300.00	103,300.00	83,970.00	93,300.00	93,300.00
6642 · PACIFIC SOUTHWEST CONFERENCE	44,000.00	44,000.00	39,600.00	44,000.00	44,000.00
6643 · MISSION SPRINGS CONF. CENTER	2,500.00	2,500.00	2,250.00	2,500.00	2,500.00
6646 · ECC MINISTRY PRIORITIES	14,000.00	14,000.00	12,600.00	14,000.00	14,000.00
6647 · COVENANT WORLD RELIEF					5,000.00
Total 6640 · EVANGELICAL COVENANT CHURCH	163,800.00	163,800.00	138,420.00	153,800.00	158,800.00
6650 · U.S.MINISTRIES					
6624 · CRU-T&J KERNS	6,500.00	6,500.00	7,200.00	8,000.00	8,160.00
6652 · CHINA OUTREACH-JOE LORENCZ	4,500.00	4,500.00	4,050.00	4,500.00	4,590.00
6654 · INTL. STU.-T&K NOTEHELPER	6,500.00	6,500.00	5,850.00	6,500.00	6,630.00
6655 · CRU-STEPHANIE REEVES	4,000.00	4,000.00	3,600.00	4,000.00	4,080.00
6661 · IV JAVIER TARANGO	2,800.00	2,800.00	2,520.00	2,800.00	2,860.00
6663 · GIDEONS INTERNATIONAL	1,300.00	1,300.00	1,170.00	1,300.00	1,330.00
Total 6650 · U.S.MINISTRIES	25,600.00	25,600.00	24,390.00	27,100.00	27,650.00
6670 · LOCAL MISSIONS					
6668 · CRM/NOVO - MILES	5,000.00	5,000.00	7,500.01	10,000.00	10,200.00
6671 · OPEN DOOR MISSION	1,650.00	5,500.00	0.00	5,500.00	6,800.00
6672 · CITY TEAM OAKLAND	5,000.00	5,000.00	4,500.00	5,000.00	5,100.00
6674 · SUPPORT CIRCLE PREGNANCY CLINIC	3,500.00	3,500.00	3,150.00	3,500.00	4,000.00
6681 · CHILDREN RISING	4,500.00	4,500.00	4,050.00	4,500.00	4,590.00
6684 · HARBOR HOUSE	4,000.00	4,000.00	3,600.00	4,000.00	4,590.00
6685 · PROJECT PEACE	3,000.00	3,000.00	2,700.00	3,000.00	4,000.00
Total 6670 · LOCAL MISSIONS	26,650.00	30,500.00	25,500.01	35,500.00	39,280.00
6690 · OTHER MISSION ACTIVITIES					
6691 · SHORT TERM MISSIONARIES	3,300.00	10,000.00	0.00	5,000.00	5,100.00
6692 · MISSION EDUCATION	16.78	4,500.00	1,000.00	2,250.00	2,295.00
6693 · MISSION PROJECTS-FCC	0.00	8,000.00	1,000.00	8,750.00	14,500.00
6694.1 · MISSIONS HOSPITALITY & GIFTS		0.00	3,200.00	6,000.00	6,120.00
6695.1 · COVID19 RELIEF FUND		0.00	40,000.00	40,000.00	
6696 · CONTINGENCY-MISSIONS	29,255.48	12,000.00	0.00	0.00	0.00
Total 6690 · OTHER MISSION ACTIVITIES	32,572.26	34,500.00	45,200.00	62,000.00	28,015.00
<b>Total 6600T · MISSIONS TOTAL</b>	<b>301,600.00</b>	<b>305,455.00</b>	<b>268,835.01</b>	<b>317,650.00</b>	<b>295,795.00</b>
<b>Total CONG · CONGREGATIONAL EXPENSE</b>	<b>1,896,270.19</b>	<b>2,249,812.00</b>	<b>1,365,386.29</b>	<b>1,899,501.00</b>	<b>2,328,672.00</b>
TH · PRESCHOOL EXPENSE					
7100 · PERSONNEL					
7102 · ADMINISTRATION	162,759.19	163,500.00	116,906.28	156,000.00	160,500.00
7112 · HEAD TEACHERS	203,623.25	207,000.00	126,456.81	182,000.00	186,000.00
7114 · TEACHERS	345,235.48	372,000.00	263,968.35	296,000.00	400,000.00
7116 · KITCHEN COORDINATOR	14,653.32	15,500.00	0.00	0.00	16,500.00
7138 · SUBSTITUTES	16,395.62	35,000.00	3,263.70	35,000.00	35,000.00
7140 · SUMMER PAYROLL	58,529.41	75,500.00	0.00	67,500.00	103,000.00
7141 · INTERN	0.00	25,000.00	0.00	0.00	25,000.00
<b>Total 7100 · TH PERSONNEL</b>	<b>801,196.27</b>	<b>893,500.00</b>	<b>510,595.14</b>	<b>736,500.00</b>	<b>926,000.00</b>
7150 · PERSONNEL BENEFITS					
7210 · TH - HONORARIUMS/STAFF	6,097.82	5,000.00	3,102.85	6,200.00	12,000.00
7212 · TH - CONTINUING ED	10,164.12	14,000.00	590.55	4,500.00	8,000.00
7216 · TH - STAFF RECOGNITION	25,120.81	35,400.00	6,843.16	12,000.00	25,200.00
7302 · TH - AUTO EXPENSE	201.84	3,800.00	210.86	2,850.00	3,000.00
7306 · TH - FICA TAXES	63,783.09	71,000.00	40,712.34	57,500.00	72,800.00
7310 · TH - WORKERS' COMP INSURANCE	9,512.26	35,000.00	15,794.44	28,500.00	36,000.00
7334 · TH - GROUP MEDICAL/DENTAL	130,550.29	153,500.00	80,165.88	121,500.00	153,500.00
7335 · TH - STAFF RETIREMENT	36,365.41	42,000.00	19,925.21	34,000.00	46,500.00
<b>Total 7150 · TH PERSONNEL BENEFITS</b>	<b>281,795.64</b>	<b>359,700.00</b>	<b>167,345.29</b>	<b>267,050.00</b>	<b>357,000.00</b>
7200 · PRESCHOOL PROGRAM					
7204 · TH - SNACKS	7,726.57	14,000.00	4,825.98	14,000.00	16,000.00
7206 · TH - TEACHING SUPPLIES	28,317.51	24,000.00	7,765.55	26,000.00	28,000.00
7208 · TH - FAMILY PROGRAM	4,638.88	6,800.00	664.33	5,800.00	8,000.00
7211 · TH - SUMMER PROG.EXP.	0.00	6,000.00	0.00	6,000.00	6,000.00
7213 · TH - OUTREACH MINISTRY	5,000.00	10,000.00	0.00	0.00	0.00
<b>Total 7200 · PRESCHOOL PROGRAM</b>	<b>45,682.96</b>	<b>60,800.00</b>	<b>13,255.86</b>	<b>51,800.00</b>	<b>58,000.00</b>
7300 · ADMINISTRATION					
7314 · TH - TELEPHONE	3,108.64	4,500.00	1,881.09	4,500.00	2,480.00
7315 · TH - COPIER	9,991.29	13,000.00	6,492.93	13,000.00	13,000.00
7316 · TH - OFFICE SUPPLIES	6,524.13	9,000.00	3,784.11	7,000.00	7,035.00

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7317 · TH - PAYROLL/BANK FEES	3,460.18	4,000.00	2,494.40	4,000.00	4,000.00
7318 · TH - MAINTENANCE SUPPLIES	6,903.73	6,000.00	5,442.88	10,000.00	8,000.00
7319 · TH - JANITORIAL SERVICES	9,642.90	22,000.00	14,636.25	23,000.00	30,000.00
7320 · TH - EQUIPMENT/FURNITURE	1,128.89	1,000.00	17.52	1,000.00	5,000.00
7321 · TH - FACILITIES UPKEEP	1,512.44	2,000.00	328.08	2,000.00	3,000.00
7322 · TH - SCHOOL INSURANCE		1,500.00	1,571.40	1,500.00	1,500.00
7324 · TH - ADVERTISING	269.34	1,000.00	168.00	0.00	0.00
7330 · TH - LICENSE FEES/INSPECTIONS	2,489.00	3,100.00	1,276.00	3,200.00	3,500.00
7331 · TH CONTINGENCY	525.40	10,000.00	0.00	0.00	10,000.00
<b>Total 7300 · TH ADMINISTRATION</b>	<b>45,555.94</b>	<b>77,100.00</b>	<b>38,092.66</b>	<b>69,200.00</b>	<b>87,515.00</b>
7400 · PRESCHOOL RESERVES					
7401 · TH REQ'D RESERVES ADDITIONAL	30,000.00	30,000.00	0.00		20,000.00
7402 · TH CAPITAL PROJ RESERVES	20,000.00	20,000.00	0.00		0.00
<b>Total 7400 · PRESCHOOL RESERVES</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>		<b>20,000.00</b>
<b>Total TH · PRESCHOOL EXPENSE</b>	<b>1,224,230.81</b>	<b>1,441,100.00</b>	<b>729,288.95</b>	<b>1,124,550.00</b>	<b>1,448,515.00</b>
<b>Total Expense</b>	<b>3,120,501.00</b>	<b>3,690,912.00</b>	<b>2,094,675.24</b>	<b>3,024,051.00</b>	<b>3,777,187.00</b>
NET ORDINARY INCOME	16,533.30	178,895.00	224,542.49	-531,965.00	-93,942.00
Other Income Expenses					
Other Income					
8200 · DESIGNATED CONTRIBUTION			-94,606.20	-249,493.00	446,535.00
8210 · MEALS					
8210B · Brunch Income	1,309.57	0.00	0.00	0.00	0.00
8210Y · Youth Dinner	3,063.00	0.00	0.00	0.00	0.00
<b>Total 8210 · MEALS</b>	<b>4,372.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8220 · CHURCH EVENTS					
8220CL · Celebrate Life/Ambassadors	2,534.74	0.00	0.00	0.00	0.00
8220ED · Seminars & Conferences	1,690.08	0.00	0.00	0.00	0.00
8220PP · Pumpkin Patch	4,224.82	0.00	0.00	0.00	0.00
<b>Total 8220 · CHURCH EVENTS</b>	<b></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8230 · MINISTRIES					
8230D · Deacon Fund Income	56,734.39	0.00	46,215.02	0.00	0.00
8230HS · High School Income	3,903.95	0.00	0.00	0.00	0.00
8230MS · Middle School Income	5,668.01	0.00	0.00	0.00	0.00
<b>Total 8230 · MINISTRIES</b>	<b>66,306.35</b>	<b></b>	<b>46,215.02</b>	<b></b>	<b></b>
8250 · CAMP COV		0.00	0.00	0.00	0.00
8260 · MISSION PROJECTS					
8262 · Nicaragua		0.00	0.00	0.00	0.00
8260 · MISSION PROJECTS - Other		0.00	0.00	0.00	0.00
<b>Total 8260 · MISSION PROJECTS</b>	<b></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8270 · CONTRIBUTIONS	17,033.50	0.00	20,235.92	0.00	0.00
8280 · KIDS CAMP	13,666.70	0.00	875.50	0.00	0.00
8290 · FACILITY USAGE	61.49	0.00	0.00	0.00	0.00
<b>Total 8200 · DESIGNATED CONTRIBUTION</b>	<b>105,665.43</b>	<b>0.00</b>	<b>-27,279.76</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Income</b>	<b></b>	<b>0.00</b>	<b>-27,279.76</b>	<b>0.00</b>	<b>0.00</b>
Other Expense					
8300 · DESIGNATED EXPENSE					
8310 · MEALS					
8310B · Brunch	1,309.57	0.00	0.00	0.00	0.00
8310Y · Youth Dinner	3,063.00	0.00	0.00	0.00	0.00
<b>Total 8310 · MEALS</b>	<b>4,372.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8320 · CHURCH EVENTS					
8320CL · Celebrate Life	2,534.74	0.00	0.00	0.00	0.00
8320ED · Seminars & Conferences	1,690.08	0.00	0.00	0.00	0.00
8320PP · Pumpkin Patch Expense	4,224.82	0.00	0.00	0.00	0.00
<b>Total 8320 · CHURCH EVENTS</b>	<b></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8330 · MINISTRIES					
8330D · Deacon Fund	56,734.39	0.00	46,215.02	0.00	0.00
8330HS · High School Activities	3,903.95	0.00	0.00	0.00	0.00
8330M · Middle School Activities	5,688.01	0.00	0.00	0.00	0.00
<b>Total 8330 · MINISTRIES</b>	<b>66,326.35</b>	<b>0.00</b>	<b>46,215.02</b>	<b>0.00</b>	<b>0.00</b>
8350 · CAMP COV		0.00	0.00	0.00	0.00
8360 · MISSION PROJECTS					
8362 · Nicaragua		0.00	0.00	0.00	0.00
8360 · MISSION PROJECTS - Other		0.00	0.00	0.00	0.00
<b>Total 8360 · MISSION PROJECTS</b>	<b></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8370 · CONTRIBUTIONS	17,033.50	0.00	19,901.70	0.00	0.00
8380 · KIDS CAMP					
8380A · KIDS CAMP PAYROLL	20,046.17	0.00	1,619.81	0.00	0.00
8380 · KIDS CAMP - Other	-6,379.47	0.00	0.00	0.00	0.00
<b>Total 8380 · KIDS CAMP</b>	<b>13,666.70</b>	<b>0.00</b>	<b>1,619.81</b>	<b>0.00</b>	<b>0.00</b>
8390 · FACILITY USAGE EXPENSE	61.49	0.00	0.00	0.00	0.00
<b>Total 8300 · DESIGNATED EXPENSE</b>	<b>105,685.43</b>	<b>0.00</b>	<b>67,736.53</b>	<b>0.00</b>	<b>0.00</b>

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Total Other Expense  
Net Other Income

	0.00	67,736.53	0.00	0.00
	0.00	-95,016.29	0.00	0.00
	<b>0.00</b>	<b>-95,016.29</b>	<b>0.00</b>	

**Proposed Budget Overview  
2021-2022**

	19/20 Actuals	19/20 Budget	YTD of end April 2021	20/21 Budget	Proposed 2022 Budget	%TT	change from 19/20 to 21/22	change from 20/21 to 21/22
<b>INCOME</b>								
Fcc Income and Investments	2,049,885.73	2,249,807.00	1,684,534.98	1,617,029.00	1,788,195.00	48.55%	-25.81%	9.57%
TH Income	1,087,148.57	1,620,000.00	634,682.75	875,057.00	1,895,050.00	51.45%	14.51%	53.82%
<b>Total Income</b>	<b>3,137,034.30</b>	<b>3,869,807.00</b>	<b>2,319,217.73</b>	<b>2,492,086.00</b>	<b>3,683,245.00</b>		-5.07%	<b>32.34%</b>
<b>EXPENSES</b>								
<b>FCC</b>								
Personnel	1,077,860.16	1,269,282.00	777,657.76	1,176,951.00	1,138,689.00	49%	-11.47%	-3%
Spiritual Formation and Connection	66,087.28	114,000.00	18,763.09	45,750.00	164,988.00	7%	30.90%	72%
Care and Ministry Resources	9,568.80	11,750.00	4,329.57	13,750.00	21,750.00	1%	45.98%	37%
Music	6,300.49	11,400.00	2,754.02	10,000.00	12,000.00	1%	5.00%	17%
Worship	1,185.23	3,950.00	4,216.80	2,550.00	6,000.00	0%	34.17%	58%
G&A	181,306.37	247,500.00	123,169.45	227,700.00	278,000.00	12%	10.97%	18%
Pastoral and Staff Expenses	11,427.31	35,675.00	2,624.56	17,450.00	27,800.00	1%	-28.33%	37%
Facilities	240,934.55	250,800.00	163,036.03	87,700.00	383,650.00	16%	34.63%	77%
Total Missions	301,600.00	305,455.00	268,835.01	317,650.00	295,795.00	13%	-3.27%	-7%
<b>FCC Expenses</b>	<b>1,896,270.19</b>	<b>2,249,812.00</b>	<b>1,365,386.29</b>	<b>1,899,501.00</b>	<b>2,328,672.00</b>		<b>3.39%</b>	<b>18%</b>
<b>Treehouse</b>								
Personnel	801,196.27	893,500.00	510,595.14	736,500.00	926,000.00	81%		20%
Personnel Benefits	281,795.64	359,700.00	167,345.29	267,050.00	357,000.00	31%		25%
Preschool Program	45,682.96	60,800.00	13,255.86	51,800.00	58,000.00	5%		11%
TH Administration	45,555.94	77,100.00	38,092.66	69,200.00	87,515.00	8%		21%
Preschool Reserves	50,000.00	50,000.00	0.00	0.00	20,000.00	2%		100%
<b>TREEHOUSE Expenses</b>	<b>1,224,230.81</b>	<b>1,441,100.00</b>	<b>729,288.95</b>	<b>1,124,550.00</b>	<b>1,448,515.00</b>			<b>22%</b>
<b>TOTAL EXPENSES</b>	<b>3,120,501.00</b>	<b>3,690,912.00</b>	<b>2,094,675.24</b>	<b>3,024,051.00</b>	<b>3,777,187.00</b>			<b>20%</b>

**Designated Funds  
2021-2022**

<b>Balance Sheet Line #</b>	<b>Balance Sheet Line Name</b>	<b>Amount</b>	<b>Expense Line #</b>	<b>Expense Line Name</b>	<b>Notes</b>
1129	Special Non-Operational Reserve	\$15,000	6351-1	Initiative for Women in Pastoral Ministry	Funding for this planned budget year (FY2022)
1129	Special Non-Operational Reserve	\$30,000	6351-2	Women in Pastoral Ministry Fund	Funds designated for future years
1129	Special Non-Operational Reserve	\$56,507	6497	Capital Project Resevres	Apply the balance of the special non-op reserve to the capital reserve
2163	Outside Audit Reserve	\$15,000	6413	Outside Audit	
2456.1	Unite (CHIC)	\$10,000	6125	Youth Scholarship	Unite Conference Summer 2022
2456.2	Camp Cov	\$9,754	6280	Camp Cov Registration Congregation	
2456.3	Vision Projects 2019	\$13,934	6351	Vision Process	
<b>TOTAL</b>		<b>\$150,195</b>			