

**2021 GENERAL FUND BUDGET**

Revised November 17, 2020

Income	Projected 2020 Income	2020 Budget	2021 Budget
006010 General Fund Pledged	\$240,300	\$271,724	\$246,844
006015 GF Non-Pledged /Faith Factor	\$25,251	\$29,564	\$70,059
006030 Building Use	\$8,460	\$12,500	\$10,280
006075 Berean Home School	\$2,575	\$3,350	\$4,375
006040 Miscellaneous Income/Refunds	\$22	\$170	\$50
006050 General Fund Interest	\$3	\$5	\$3
006055 Paycheck Protection Program Loan	\$33,060	\$0	\$0
<b>Total Income</b>	<b>\$309,671</b>	<b>\$317,313</b>	<b>\$331,611</b>

EXPENSES	2020 Projected	2020 Budget	2021 Budget
<b>STAFF SALARY/BENEFITS</b>			
070010 /070015 SR Minister Salary/Housing	\$84,550	\$84,550	\$84,550
070020 SR Minister Professional Reimbursed Expenses	\$3,000	\$3,000	\$3,000
070025 SR Minister Pension	\$11,840	\$11,840	\$11,840
070220 Director of Music Salary	\$16,400	\$16,400	\$16,400
070240 Organist Salary	\$12,500	\$12,500	\$12,500
070260 Administrative Asst. Salary	\$24,500	\$18,720	\$18,720
070280 Custodian Salary	\$16,357	\$17,475	\$17,475
070300 Nursery Workers Salary	\$2,791	\$3,650	\$2,628
070325 Bookkeeper	\$8,100	\$7,000	\$7,000
<b>Total Staff</b>	<b>\$180,038</b>	<b>\$175,135</b>	<b>\$174,113</b>

<b>Other Staff /Volunteer Compensation</b>			
071005 Employer Social Security	\$4,605	\$5,300	\$5,180
071010 Staff/Volunteer Gifts	\$2,500	\$2,500	\$0
071015 Travel for Lay leadership/Staff	\$0	\$500	\$0
<b>Total Staff /Volunteer Compensation</b>	<b>\$7,105</b>	<b>\$8,300</b>	<b>\$5,180</b>

<b>GENERAL OPERATING</b>			
072010 Electricity	\$14,841	\$17,500	\$17,500
072015 Gas	\$550	\$950	\$950
072020 Water	\$371	\$425	\$425
072025 Sewer	\$981	\$1,000	\$1,000
072030 Insurance	\$20,108	\$18,850	\$21,000
072031 Worker's Comp premium	\$1,311	\$2,250	\$1,500
072035 Garbage Collection	\$1,970	\$2,000	\$2,000
072040 Miscellaneous	\$419	\$1,000	\$700
072045 CCLI License renewal	\$192	\$290	\$0
072047 CCLI Streaming License	\$73	\$0	\$0
072050 Video Copyright license	\$240	\$250	\$0
072055 Telephones	\$1,077	\$1,000	\$1,270
072060 Postage	\$1,089	\$650	\$1,000
072065 Office Supplies	\$2,105	\$3,400	\$2,700
072070 Internet Access	\$1,311	\$1,475	\$1,900
072075 Office Equipment/Maintenance Contracts	\$6,886	\$7,725	\$7,000
072080 Paycheck Protection Loan Payment	\$0	\$0	\$16,705
072085 PayPal Fees	\$73	\$0	\$500
072090 Vanco (Realm) Fees	\$0	\$0	\$300
<b>Total General Operating</b>	<b>\$53,597</b>	<b>\$58,765</b>	<b>\$76,450</b>

<b>EDUCATION</b>			
073005 Children's Education Supplies & Materials	\$0	\$700	\$350
073010 Adult Education Supplies	\$390	\$400	\$300
073015 Children Worship & Wonder	\$0	\$200	\$200
073020 Graduation Gifts	\$0	\$100	\$100
073025 Vacation Bible School/Afternoon Camp	\$0	\$1,600	\$1,600
073035 Youth Group Activities	\$0	\$250	\$250
<b>Total Education</b>	<b>\$390</b>	<b>\$3,250</b>	<b>\$2,800</b>

<b>EVANGELISM &amp; PUBLICITY</b>			
074010 Marketing & Promotion & Evangelism	\$3,395	\$5,000	\$5,000
074015 Social Media	\$0	\$250	\$250
<b>Total Evangelism</b>	<b>\$3,395</b>	<b>\$5,250</b>	<b>\$5,250</b>

EXPENSES	2020 Projected	2020 Budget	2021 Budget
<b>FACILITIES</b>			
075005 Van Gas & Oil	\$0	\$200	\$200
075010 Van Maintenance	\$0	\$300	\$300
075015 Van Insurance	\$1,323	\$1,400	\$1,400
075020 Custodial Supplies	\$1,252	\$1,000	\$1,300
75025 Routine Maintenance	\$7,660	\$7,600	\$7,700
075030 Yard Contract	\$7,440	\$8,200	\$8,200
<b>Total Facilities</b>	<b>\$17,675</b>	<b>\$18,700</b>	<b>\$19,100</b>
<b>HOSPITALITY</b>			
076005 Kitchen / Coffee Supplies	\$220	\$1,200	\$900
076010 Fellowship Dinner Food/Decorations	\$63	\$800	\$600
076015 Bereavement Meals	\$0	\$500	\$500
076025 Children's Holiday Parties (Easter, Halloween, Xmas)	\$0	\$600	\$400
<b>Total Hospitality</b>	<b>\$283</b>	<b>\$3,100</b>	<b>\$2,400</b>
<b>OUTREACH</b>			
077005 Serving Our Seniors	\$43	\$1,000	\$500
<b>Total Outreach</b>	<b>\$43</b>	<b>\$1,000</b>	<b>\$500</b>
<b>STEWARDSHIP</b>			
078005 Stewardship Giving Envelopes	\$140	\$210	\$150
078010 Stewardship Program	\$31	\$1,000	\$1,000
<b>Total Stewardship</b>	<b>\$171</b>	<b>\$1,210</b>	<b>\$1,150</b>
<b>WORSHIP</b>			
079005 Choir Supplies & Music	\$240	\$675	\$675
079010 Pulpit Supply/Music Leaders Subs	\$450	\$1,400	\$1,400
079015 Guest Musicians (Soloists/Orchestra)	\$0	\$500	\$0
079020 Worship Supplies	\$1,221	\$1,200	\$800
079030 Flowers / Candles	\$99	\$150	\$150
079035 Communion Supplies	\$575	\$600	\$800
079050 Technology Fees & Licensing Fees	\$0	\$0	\$1,050
<b>Total Worship</b>	<b>\$2,585</b>	<b>\$4,525</b>	<b>\$4,875</b>
<b>PERCENTAGE ACCOUNTS</b>			
080005 Capital Replacement (2%)	\$5,311	\$6,349	\$6,632
080010 Local Outreach (3%)	\$8,891	\$9,519	\$9,948
080015 Disciple Mission Fund (7%)	\$17,665	\$22,210	\$23,213
<b>Total Percentage Accounts</b>	<b>\$31,867</b>	<b>\$38,078</b>	<b>\$39,793</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$297,149</b>	<b>\$317,313</b>	<b>\$331,611</b>
<b>Projected Over/ Deficit</b>	<b>\$12,522</b>	<b>\$0</b>	<b>\$0</b>
<b>01/01/20 GF Beginning Balance</b>	<b>\$15,000</b>		
<b>Overall GF Ending Balance</b>	<b>\$27,522</b>		

**Notes:**

**Paycheck Protection Program (PPP):** First Christian Church received a \$33,060 loan from the Small Business Administration (SBA) under the Paycheck Protection Program (PPP) following the Covid-19 outbreak. We are currently awaiting notice to file our request with the SBA to have our loan re-classified as a grant. If the grant status is approved -- and we feel that will be the outcome -- First Christian Church would not have to repay the loan. However, until such notice is received, the Finance Committee felt it was appropriate and necessary to include a re-payment line item in the budget for the first year of payments in the amount of \$16,705. If the grant status is issued, \$16,705 of loan payments would not be expensed and our faith factor need would decrease by this amount.

**Non-Church, Non-Profit Groups:** Each year the Finance Committee tracks the costs associated with non-church, non-profit groups using our facilities. However, this year we do not feel there is sufficient data to provide this information since the groups discontinued meeting due to the Covid-19 outbreak. A few have recently started to meet again, but all of them have indicated that they will resume a more normal schedule sometime in 2021. The groups do make financial contributions to the church in varying amounts to help defray costs. In the past, First Christian Church has broken even on its monthly costs of utilities, consumable paper goods, and routine maintenance associated with these groups as a whole.