

**Southern Ohio / Kentucky District Church of the Brethren
Proposed 2021 Budget Option #1**

	2021 Proposed Budget		2020 Approved Budget		2019 Actual	
	General Fund	Camping & Retreat	General Fund	Camping & Retreat	General Fund	Camping & Retreat
1 Revenue						
2 Church self-allocations	70,000	10,000	128,000	33,000	61,814	9,696
3 Donations - Individuals	20,000	700	25,000	700	16,960	300
4	90,000	10,700	153,000	33,700	78,774	9,996
5						
6 District Conference Income	6,500		6,500		7,331	
7						
8 Camper Registrations		17,500		23,000		16,287
9 Golf Outing (Net of Expenses) ¹		2,500		2,500		3,849
10 Misc. Income	510	1,500	510	1,500	3,322	2,755
11	510	21,500	510	27,000	3,322	22,891
12						
13 Total Revenue	117,610	38,100	160,010	60,700	110,027	38,787
14						
15						
16 Expenses						
17 Staff						
18 Salaries, Insur & Pension	123,967	33,952	121,602	33,783	118,178	33,121
19 Payroll taxes	3,299	2,797	2,723	2,734	3,239	2,534
20	127,266	36,749	124,325	36,517	121,417	35,655
21						
22 Office & Administrative Exp ²	22,300	3,150	24,650	4,000	21,867	2,747
23 District & Annual Conference Exp	10,000		10,200		11,409	
24						
25 District Support ³	11,315		12,315		7,350	
26						
27 Direct Camp Expenses		21,800		19,800		24,753
28						
29 Total Expenses	170,881	61,699	171,490	60,317	162,043	63,155
30						
31						
32 Operating Surplus/(Deficit)	(53,271)	(23,599)	(11,480)	383	(52,016)	(24,368)
33						
34						
35 Additional Funding						
36 Allocation from Endowments ⁴	12,540	-	12,080	-	12,240	-
37 C/Y Congr. Sep. Fair-Share ⁵	20,600	5,900	-	-	20,600	5,900
38 Sale proceeds from Bear Creek &/or Mack Mem. Properties	40,750	23,750	-	-	-	-
39 Transfer from W/A Developed Area Funds	-	-	-	-	39,290	24,260
40						
41 Net Surplus/(Deficit)	20,619	6,051	600	383	20,114	5,792

¹ Annual Golf Outing is a joint event between CRM & BDM with each receiving half of net profit from the event.

² Staff travel expenses, insurance, telephone/IT, postage, board retreat and fundraising materials.

³ OneCallNow, Council of District Execs, Brethren Heritage Center, TRIM & EFSM Program, Ohio Council of Churches and District Deacons

⁴ Annual allocation of income and growth based on calculation approved by past district conferences.

⁵ Separation payments from Castine COB, Eaton COB and Bradford COB were based on a 5 years of congregational fair-share of expenses and are being allocated to the General Fund and Camping and Retreat Ministries over a five year period beginning in 2019 and ending in 2023.

**Southern Ohio / Kentucky District Church of the Brethren
Proposed 2021 Budget Option #2**

	2021 Proposed Budget		2020 Approved Budget		2019 Actual	
	General Fund	Camping & Retreat	General Fund	Camping & Retreat	General Fund	Camping & Retreat
1 Revenue						
2 Church self-allocations	70,000	10,000	128,000	33,000	61,814	9,696
3 Donations - Individuals	20,000	700	25,000	700	16,960	300
4	90,000	10,700	153,000	33,700	78,774	9,996
5						
6 District Conference Income	6,500		6,500		7,331	
7						
8 Camper Registrations		17,500		23,000		16,287
9 Golf Outing (Net of Expenses) ¹		2,500		2,500		3,849
10 Misc. Income	510	1,500	510	1,500	3,322	2,755
11	510	21,500	510	27,000	3,322	22,891
12						
13 Total Revenue	117,610	38,100	160,010	60,700	110,027	38,787
14						
15						
16 Expenses						
17 Staff						
18 Salaries, Insur & Pension	123,967	33,952	121,602	33,783	118,178	33,121
19 Payroll taxes	3,299	2,797	2,723	2,734	3,239	2,534
20	127,266	36,749	124,325	36,517	121,417	35,655
21						
22 Office & Administrative Exp ²	22,300	3,150	24,650	4,000	21,867	2,747
23 District & Annual Conference Exp	10,000		10,200		11,409	
24						
25 District Support ³	11,315		12,315		7,350	
26						
27 Direct Camp Expenses		21,800		19,800		24,753
28						
29 Total Expenses	170,881	61,699	171,490	60,317	162,043	63,155
30						
31						
32 Operating Surplus/(Deficit)	(53,271)	(23,599)	(11,480)	383	(52,016)	(24,368)
33						
34						
35 Additional Funding						
36 Allocation from Endowments ⁴	12,540	-	12,080	-	12,240	-
37 C/Y Congr. Sep. Fair-Share ⁵	20,600	5,900	-	-	20,600	5,900
38 Transfer from Board Operating Reserve Fund	28,250	23,750	-	-	-	-
39 Transfer from W/A Developed Area Funds	12,500	-	-	-	39,290	24,260
40						
41 Net Surplus/(Deficit)	20,619	6,051	600	383	20,114	5,792

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