

**Southern Ohio / Kentucky District Church of the Brethren
Proposed 2022 Budget**

	2022 Proposed Budget		2021 Approved Budget		2020 Actual	
	General Fund	Camping & Retreat	General Fund	Camping & Retreat	General Fund	Camping & Retreat
1 Revenue						
2 Church self-allocations	65,000	10,000	70,000	10,000	60,039	9,411
3 Donations - Individuals	25,000	700	20,000	700	19,476	2,437
4 Donations - Businesses	-	-	-	-	255	-
5	<u>90,000</u>	<u>10,700</u>	<u>90,000</u>	<u>10,700</u>	<u>79,770</u>	<u>11,848</u>
6						
7 District Conference Income	6,500		6,500		1,480	
8						
9 Camper Registrations		17,500		17,500		1,760
10 Golf Outing (Net of Expenses) ¹		2,500		2,500		-
11 Interest	10		10	-	128	-
12 Misc. Income	<u>500</u>	<u>1,500</u>	<u>500</u>	<u>1,500</u>	<u>3,895</u>	<u>-</u>
13	510	21,500	510	21,500	4,022	1,760
14						
15 Total Revenue	<u>97,010</u>	<u>32,200</u>	<u>97,010</u>	<u>32,200</u>	<u>85,272</u>	<u>13,608</u>
16						
18 Expenses						
19 Staff						
20 Salaries, Insur & Pension	124,643	34,631	123,967	33,952	121,787	33,783
21 Payroll taxes	<u>3,350</u>	<u>2,849</u>	<u>3,299</u>	<u>2,797</u>	<u>989</u>	<u>2,650</u>
22	127,993	37,480	127,266	36,749	122,776	36,433
23						
24 Office & Administrative Exp ²	25,300	3,150	22,300	3,150	20,405	1,972
25 District & Annual Conference Exp	10,000		10,000		4,942	
26						
27 District Support ³	11,315		11,315		14,476	
28						
29 Direct Camp Expenses		21,800		21,800		2,277
30						
31 Total Expenses	<u>174,608</u>	<u>62,430</u>	<u>170,881</u>	<u>61,699</u>	<u>162,599</u>	<u>40,682</u>
32						
34 Operating Surplus/(Deficit)	<u>(77,598)</u>	<u>(30,230)</u>	<u>(73,871)</u>	<u>(29,499)</u>	<u>(77,327)</u>	<u>(27,074)</u>
35						
37 Additional Funding						
38 PPP Loan Proceeds					21,900	
39 Allocation from Endowments ⁴	16,580	-	12,540	-	12,080	-
40 C/Y Congr. Sep. Fair-Share ⁵	20,600	5,900	20,600	5,900	20,600	5,900
41 Transfer from Board Operating Reserve Fund	41,000	25,000	28,250	23,750		-
42 Transfer from W/A Developed Area Funds		-	12,500	-	23,010	22,000
43 Transfer from General Fund						
44						
45						
46 Net Surplus/(Deficit)	<u>582</u>	<u>670</u>	<u>19</u>	<u>151</u>	<u>263</u>	<u>826</u>

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.

LINE ITEM	2021 Approved Budget			2022 Proposed Budget		
	General Fund	CRM Fund	Total	General Fund	CRM Fund	Total
REVENUE						
1 Church self-allocations	\$ 70,000	\$ 10,000	\$ 80,000	\$ 65,000	\$ 10,000	\$ 75,000
2 Donations - Individuals	\$ 20,000	\$ 700	\$ 20,700	\$ 25,000	\$ 700	\$ 25,700
3 District Conference Registrations	\$ 3,500		\$ 3,500	\$ 3,500		\$ 3,500
4 District Conference Offerings	\$ 3,000		\$ 3,000	\$ 3,000		\$ 3,000
5 Endowment income	\$ 2,300		\$ 2,300	\$ 2,500		\$ 2,500
6 Miscellaneous	\$ 500		\$ 500	\$ 500		\$ 500
7 CRM camper receipts		\$ 17,500	\$ 17,500		\$ 17,500	\$ 17,500
8 CRM golf outing (net of expenses)		\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500
9 CRM other income		\$ 1,500	\$ 1,500		\$ 1,500	\$ 1,500
10 Special Events			\$ 0			\$ 0
11 Bequests			\$ 0			\$ 0
12 Interest Income	\$ 10		\$ 10	\$ 10		\$ 10
14 Current Year Congr. Separation Fair-Share	\$ 20,600	\$ 5,900	\$ 26,500	\$ 20,600	\$ 5,900	\$ 26,500
15 Transfer from G/F to CRM			\$ 0			\$ 0
16						
17 Transfer from Board Operating Reserve Fund	\$ 40,750	\$ 11,250	\$ 52,000	\$ 41,000	\$ 25,000	\$ 66,000
18 Dissolved Congregations			\$ 0			\$ 0
19 Funds transferred from WA Developed Area Fund		\$ 12,500	\$ 12,500			\$ 0
20 Funds transferred from WA Nature Conservancy Fund	\$ 51,200		\$ 51,200	\$ 70,400		\$ 70,400
22 TOTAL REVENUE	\$ 211,860	\$ 61,850	\$ 273,710	\$ 231,510	\$ 63,100	\$ 294,610
EXPENSES						
25 District Executive Minister- salary	\$ 67,465		\$ 67,465	\$ 67,465		\$ 67,465
26 Director of District Communications-salary	\$ 26,205		\$ 26,205	\$ 26,729		\$ 26,729
27 Treasurer's Compensation	\$ 7,601		\$ 7,601	\$ 7,753		\$ 7,753
28 TRIM Support (Coordinator)	\$ 1,600		\$ 1,600	\$ 1,600		\$ 1,600
29 District Mission Ambassador	\$ 3,500		\$ 3,500	\$ 3,500		\$ 3,500
30 CRM-Director- salary		\$ 31,123	\$ 31,123		\$ 31,745	\$ 31,745
31 CRM-Director of Volunteers- salary		\$ 2,829	\$ 2,829		\$ 2,886	\$ 2,886
32 District Executive Minister-Pension	\$ 8,096		\$ 8,096	\$ 8,096		\$ 8,096
33 District Executive Minister-Medical Insurance	\$ 9,500		\$ 9,500	\$ 9,500		\$ 9,500
34						
35						
36 FICA Expense	\$ 3,099	\$ 2,597	\$ 5,696	\$ 3,150	\$ 2,649	\$ 5,799
37 Workers Compensation	\$ 200	\$ 200	\$ 400	\$ 200	\$ 200	\$ 400
38						
39						
40 District Staff Travel	\$ 9,000	\$ 2,000	\$ 11,000	\$ 9,000	\$ 2,000	\$ 11,000
41 District Board Retreat Expenses	\$ 150		\$ 150	\$ 150		\$ 150
42 Insurance: Contents/Liab./Dir./Officers	\$ 2,000	\$ 1,000	\$ 3,000	\$ 2,000	\$ 1,000	\$ 3,000
43 Telephone & IT	\$ 3,000		\$ 3,000	\$ 6,000		\$ 6,000
44 Office expenses (including postage)	\$ 3,000	\$ 150	\$ 3,150	\$ 3,000	\$ 150	\$ 3,150
45 Reconciliation Team Expenses			\$ 0			\$ 0
46 Credit Card Transaction Fees	\$ 150		\$ 150	\$ 150		\$ 150
47 Promotional/Fundraising Materials	\$ 5,000		\$ 5,000	\$ 5,000		\$ 5,000
48						
49 District Conference Expense	\$ 2,000		\$ 2,000	\$ 2,000		\$ 2,000
50 Annual Conference Assessment	\$ 4,500		\$ 4,500	\$ 4,500		\$ 4,500
51 Standing Comm Delegate Expense	\$ 3,500		\$ 3,500	\$ 3,500		\$ 3,500
52						
53						
54 One Call Now (Shared Ministries)	\$ 4,000		\$ 4,000	\$ 4,000		\$ 4,000
55 Council of District Executives	\$ 900		\$ 900	\$ 900		\$ 900
56 Brethren Heritage Center	\$ 1,500		\$ 1,500	\$ 1,500		\$ 1,500
57 TRIM & EFSM Program Fees	\$ 1,000		\$ 1,000	\$ 1,000		\$ 1,000
58 Ohio Council of Churches	\$ 915		\$ 915	\$ 915		\$ 915
59 District Deacon Ministry	\$ 3,000		\$ 3,000	\$ 3,000		\$ 3,000
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61						
62						
63						
64						
65						
66 Empowering Congregations (40% of WA-Nat. Cons.)	\$ 20,480		\$ 20,480	\$ 28,160		\$ 28,160
67 Empowering Leadership (20% of WA-Nat. Cons.)	\$ 10,240		\$ 10,240	\$ 14,080		\$ 14,080
68 Empowering Emerging Ministries (20% of WA-Nat. Cons.)	\$ 10,240		\$ 10,240	\$ 14,080		\$ 14,080
69 Other Expenses	\$ 0		\$ 0	\$ 0		\$ 0
70 CRM storage rental		\$ 800	\$ 800		\$ 800	\$ 800
71 Camp facilities fees		\$ 15,000	\$ 15,000		\$ 15,000	\$ 15,000
72 Other Camp expense (food, Bible study mat, swimming, crafts)		\$ 6,000	\$ 6,000		\$ 6,000	\$ 6,000
73 TOTAL EXPENSES	\$ 211,841	\$ 61,699	\$ 273,540	\$ 230,928	\$ 62,430	\$ 293,358
NE NET GAIN/(LOSS)	\$ 19	\$ 151	\$ 170	\$ 582	\$ 670	\$ 1,252

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