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

Revenue			2022 Proposed Budget		2021 Approv	ed Budget	2020 Actual		
Revenue			General Fund		General Fund		General Fund	Camping &	
Donations - Individuals	1	Revenue							
District Conference Income 10,000 10,700 50,000 10,700 79,770 11,480	2	Church self-allocations	65,000	10,000	70,000	10,000	60,039	9,411	
Second	3	Donations - Individuals	25,000	700	20,000	700	19,476	2,437	
Compare Registrations	4	Donations - Businesses					255		
Table Tabl	5		90,000	10,700	90,000	10,700	79,770	11,848	
S	6								
Second Camper Registrations 17,500	7	District Conference Income	6,500		6,500		1,480		
Total Revenue Total Revenu	8								
11 Interest 10 1,500 500 1,500 3,895 1,500 1	9			17,500		17,500		1,760	
Misc. Income 500 1,500 500 1,500 3,895 1,500 1,500 3,895 1,500 1,500 4,022 1,500 1	10	Golf Outing (Net of Expenses) ¹		2,500		2,500		-	
13	11	Interest	10		10		128	-	
1	12	Misc. Income	500	1,500	500	1,500	3,895	<u> </u>	
15 Total Revenue 97,010 32,200 97,010 32,200 85,272 13,161 16 17 18 18 18 18 18 18 18			510	21,500	510	21,500	4,022	1,760	
17		Total Revenue	97,010	32,200	97,010	32,200	85,272	13,608	
18 Expenses	16								
Staff Salaries, Insur & Pension 124,643 34,631 123,967 33,952 121,787 33, 32 121,787 33, 32 121,787 33, 32 121,787 33, 32 121,787 33, 32 122,798 32,999 2,797 989 2,4797 989 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 2,4797 389, 32,99 3,150 22,300 3,150 22,300 3,150 20,405 1,12	17								
Salaries, Insur & Pension 124,643 34,631 123,967 33,952 121,787 33, 1	18	Expenses							
Payroll taxes 3,350 2,849 3,299 2,797 989 2,200 127,966 36,749 122,776 36,740 37,480									
127,993 37,480 127,266 36,749 122,776 36,742 36,743 37,480		*						33,783	
23 Office & Administrative Exp² 25,300 3,150 22,300 3,150 20,405 13, 25 District & Annual Conference Exp 10,000 10,000 10,000 4,942 26 District Support³ 111,315 11,315 11,315 14,476 28 Direct Camp Expenses 21,800 21,800 21,800 2.3 30 Total Expenses 174,608 62,430 170,881 61,699 162,599 40,000 30,000	21	Payroll taxes		2,849				2,650	
24 Office & Administrative Exp ² 25,300 3,150 22,300 3,150 20,405 1,155 1,255 1,	22		127,993	37,480	127,266	36,749	122,776	36,433	
District & Annual Conference Exp 10,000 10,000 4,942 26 27 District Support 3 11,315 11,315 11,315 14,476 28 29 Direct Camp Expenses 21,800 21,800 21,800 2,300 30 30 30 30 30 30 30	23								
District Support District Support Support District Support District Support District Support Support District Support Supp	24	Office & Administrative Exp ²	25,300	3,150	22,300	3,150	20,405	1,972	
District Support District Support Support District Support District Support District Support Support District Support Support District Support S	25	District & Annual Conference Exp	10,000		10,000		4,942		
21,800 2	26	2							
21,800 21,800 21,800 22,300 30,200 3		District Support ³	11,315		11,315		14,476		
Total Expenses 174,608 62,430 170,881 61,699 162,599 40,000 100,000									
Total Expenses 174,608 62,430 170,881 61,699 162,599 40,40,500		Direct Camp Expenses		21,800		21,800		2,277	
32 33 34 Operating Surplus/(Deficit) (77,598) (30,230) (73,871) (29,499) (77,327) (27,035) 36 37 Additional Funding 38 PPP Loan Proceeds 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 5,41 Transfer from Board Operating Reserve Fund 41,000 25,000 28,250 23,750 41 Transfer from W/A Developed Area Funds - 12,500 - 23,010 22,014 43 Transfer from General Fund 44 45									
33 Operating Surplus/(Deficit) (77,598) (30,230) (73,871) (29,499) (77,327) (27,035)		Total Expenses	174,608	62,430	170,881	61,699	162,599	40,682	
Operating Surplus/(Deficit) (77,598) (30,230) (73,871) (29,499) (77,327) (27,035)									
35 36 37 Additional Funding 38 PPP Loan Proceeds 39 Allocation from Endowments ⁴ 40 C/Y Congr. Sep. Fair-Share ⁵ 40 C/Y Congr. Sep. Fair-Share ⁵ 41 Transfer from Board Operating Reserve Fund 41,000 25,000 28,250 23,750 42 Transfer from W/A Developed Area Funds 43 Transfer from General Fund 44 45		Oneveting Sumplus // Definit)	(77 500)	(20.220)	(72.071)	(20, 400)	(77 227)	(27.074)	
36 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 22,4 43 Transfer from General Fund - - - - - 23,010 22,4 44 - <t< td=""><td></td><td>Operating Surplus/(Delicit)</td><td>(77,598)</td><td>(30,230)</td><td>(/3,8/1)</td><td>(29,499)</td><td>(77,327)</td><td>(27,074)</td></t<>		Operating Surplus/(Delicit)	(77,598)	(30,230)	(/3,8/1)	(29,499)	(77,327)	(27,074)	
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 22,4 43 Transfer from General Fund -									
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 -		Additional Funding							
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 5,1 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		_					24 000		
40 C/Y Congr. Sep. Fair-Share ⁵ 20,600 5,900 20,600 5,900 20,600 5,1 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			40.500		40.540				
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 -				- 5.000		- 5.000		- - 000	
42 Transfer from W/A Developed Area Funds - 12,500 - 23,010 22,0143 Transfer from General Fund 44 45		• .					∠∪,6∪∪	5,900	
Transfer from General Fund 44 45			41,000	25,000			22.010	22,000	
44 45		·		-	12,500	-	23,010	22,000	
45		Hansici IIVIII General Funu							
46 Net Surplus/(Deficit) 582 670 19 151 263 8		Net Surplus/(Deficit)	582	670	19	151	263	826	

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.

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.

		2021 Approved Budget				2022 Proposed Budget							
	LINE ITEM	Ge	neral Fund		CRM Fund		Total	Ge	eneral 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 Miscellaneous	\$	2,300			\$	2,300	\$	2,500			\$	2,500
6 7	CRM camper receipts	\$	500	\$	17,500	\$	500 17,500	\$	500	\$	17,500	\$	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	\vdash		\$	1,500	\$	1,500
10	Special Events			Ψ_	1,500	\$	0			Ψ	1,500	\$	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	Ť		Ť	-,,,,,,	\$	0	Ť			-,,,,,,	\$	0
16						·							
17	Transfer from Board Operating Reserve Fund	\$	40,750	\$	11,250	\$	52,000	\$	41,000	\$	25,000	\$	66,000
18	Dissolved Congregations	Ť	, ,	ľ	,200	\$	02,000	Ť	,000	Ť		\$	0
19	Funds transferred from WA Developed Area Fund			\$	12,500	\$	12,500					\$	0
20	Funds transferred from WA Nature Conservancy Fund	\$	51,200	Ĺ	,000	\$	51,200	\$	70,400			\$	70,400
22	TOTAL REVENUE	\$	211,860	\$	61,850	\$	273,710	\$	231,510	\$	63,100	\$	294,610
23	EXPENSES												
24	District Executive Minister- salary	•	67.465			•	67.465	6	67.465			_	67.465
25	District Executive Minister- salary Director of District Communications-salary	\$	67,465 26,205			\$	67,465 26,205	\$	67,465 26,729			\$	67,465 26,729
26 27	Treasurer's Compensation	\$	7,601			\$	7,601	s S	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	Ψ	3,300	\$	31,123	\$	31,123	Ψ	3,300	\$	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	Ψ	2,020	\$	8,096	\$	8,096	Ψ	2,000	\$	8,096
33	District Executive Minister-Medical Insurance	\$	9,500			\$	9,500	\$	9,500			\$	9,500
34		Ť	-,,,,,,,			Ť	3,000	_	-,,,,,,,			Ť	2,222
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
	Office expenses (including postage)	\$	3,000	\$	150		3,150	\$	3,000	\$	150		3,150
	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	District October 5 Towns of							_					
	District Conference Expense Annual Conference Assessment	\$	2,000			\$	2,000	\$	2,000			\$	2,000
50	Standing Comm Delegate Expense	\$	4,500 3,500			\$	4,500 3,500	\$	4,500 3,500			\$	4,500 3,500
51 52	Standing Commit Dologato Expense	a a	3,300			φ	3,500	1	3,500			۰	3,500
53													
	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
60													
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
	Empowering Emerging Ministries (20% of WA-Nat. Cons.)	\$	10,240			\$	10,240	\$	14,080			\$	14,080
69	Other Expenses	\$	0					\$	0				
70	CRM storage rental			\$	800	\$	800	<u> </u>		\$	800	\$	800
71	Camp facilities fees			\$	15,000		15,000	<u> </u>		\$	15,000		15,000
72	Other Camp expense (food, Bible study mat, swimming, crafts)		044.044	\$	6,000		6,000	_	000.000	\$	6,000		6,000
73	TOTAL EXPENSES	\$	211,841	\$	61,699	\$	273,540	\$	230,928	\$	62,430	\$	293,358