

**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	90,000	10,700	90,000	10,700	79,770	11,848
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	500	1,500	500	1,500	3,895	-
13	510	21,500	510	21,500	4,022	1,760
14						
15 Total Revenue	97,010	32,200	97,010	32,200	85,272	13,608
16						
17						
18 Expenses						
19 Staff						
20 Salaries, Insur & Pension	124,643	34,631	123,967	33,952	121,787	33,783
21 Payroll taxes	3,350	2,849	3,299	2,797	989	2,650
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	174,608	62,430	170,881	61,699	162,599	40,682
32						
33						
34 Operating Surplus/(Deficit)	(77,598)	(30,230)	(73,871)	(29,499)	(77,327)	(27,074)
35						
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			28,250	23,750		-
42 Transfer from W/A Developed Area Funds		-	12,500	-	23,010	22,000
43 Transfer from General Fund	(25,000)	25,000				
44 2021 Funds from Dissolved Congregations ⁶	117,000					
45						
46 Net Surplus/(Deficit)	51,582	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.

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.

⁶ Constance COB dissolved and transferred all funds (approx. \$117k) to the district in the second half of 2021. This has been included to show the effect on the General Fund surplus carried over from 2021.

	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	\$ (25,000)	\$ 25,000	\$ 0
16							
17	Transfer from Board Operating Reserve Fund	\$ 40,750	\$ 11,250	\$ 52,000			\$ 0
18	Dissolved Congregations			\$ 0	\$ 117,000		\$ 117,000
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	\$ 282,510	\$ 63,100	\$ 345,610
23							
24	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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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	\$ 51,582	\$ 670	\$ 52,252

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