

Calvary Lutheran Church
2016 Preliminary Budget Worksheet

	Total 2016	TOTAL 2015 Budget	Difference
INCOME			
Contributions			
3110 · Offerings Income	267,000	264,000	\$3,000
3126 · Legacy Donations	0	0	\$0
Total Contributions	267,000	264,000	\$3,000
Wedding Income		0	
3131 · Japanese Weddings	607,494	700,000	-\$92,506
3132 · Local Weddings	2,500	2,500	\$0
Total Wedding Income	609,994	702,500	-\$92,506
	0		
Other Income			
3125 · Contributions	0	0	\$0
3135 · VBS 2015	1,000	0	\$1,000
3170 · Interest & Investment Income	10,500	0	\$10,500
3171 · Drawdown from Reserves	0	0	\$0
3172 · Unrealized Gain/Losses	0	0	\$0
3180 · Facility Rental	3,000	0	\$3,000
3181 · Family Retreat	8,000	7,000	\$1,000
3185 · Fundraising	0	0	\$0
Total Other Income	22,500	7,000	\$15,500
Total Weddings & Other Income	632,494	709,500	-\$77,006
TOTAL INCOME	899,494	973,500	-\$74,006
	0		
EXPENSE			
	0		
	0		
5000 · Missions			
5010 · Synod/Church-Wide Mission	35,088	35,088	\$0
5020 · ELCA World Hunger Fund	1,000	100	\$900
5030 · Pac. Luth. Theo. Sem.	1,200	1,200	\$0
5040 · Hukilau	1,200	1,200	\$0
5045 · FACE Faith Action for Community Equity	1,000	1,000	\$0
5050 · Angel Network Charities	36,000	36,000	\$0
5090 · Misc Missions	0	0	\$0
5090 · BTB Scholarships	0	0	\$0
5090 · Global Mission	8,500	8,500	\$0
5095 · Japanese Bibles	32,400	36,000	-\$3,600
Total Missions Expense	116,388	119,088	-\$2,700
5100 · Pastor			
5105 · Pastor P/R Net + Taxes	39,850	55,000	-\$15,150
5107 · Pastor 403B-ELCA *	2,400	0	\$2,400

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5108 · Pastor 403B Thrivent *	1,800	0	\$1,800
5109 · Pastor Medical/Dental Insurance	18,800	17,629	\$1,171
5111 · Pastor Life Insurance	272	830	-\$558
5112 · Pastor Pension	9,070	9,070	\$0
5113 · Pastor ELCA Pension Assessment	635	635	\$0
5114 · Pastor Disability Benefit	3,174	2,268	\$906
5115 · Aflac Cancer (P/R ded)	632		\$632
5120 · Pastor Housing	44,400	36,720	\$7,680
5122 · Pastor Book Allowance	280	280	\$0
5123 · Pastor Auto Allowance	1,300	1,200	\$100
5124 · Pastor Telephone	960	960	\$0
5125 · Pastor Travel	1,500	1,600	-\$100
5126 · Pastor Office Supplies	300	0	\$300
5127 · Pastor Food & Beverage	400	400	\$0
5130 · Vestments Expense	100	100	\$0
5140 · Pastor Discretionary Fund	560	560	\$0
5150 · Pastor Training and Development (continuing ed)	1,000	1,000	\$0
Total Pastor Expense	127,433	128,252	-\$819
5400 · Outside Services			
5430 · Guest Pastor Fee	1,000	1,000	\$0
5445 · Sound Tech	100	100	\$0
5450 · Parkng Attnmnt	400	400	\$0
5455 · On-Site Coordintr	650	650	\$0
5470 · Worship Childcare	200	0	\$200
5475 - Guest Speakers	2,800	2,250	\$550
5476 - Guest Musicians	1,500	1,500	\$0
5485 · Dance & Drama	4,200	4,200	\$0
5486 - Sunday School Teacher	3,900	0	\$3,900
5487- VBS Coordinator	3,000	0	\$3,000
Total Outside Services Expense	17,750	10,100	\$7,650
5490 · Professional Fees			
5495 · Accounting	500	500	\$0
5496 · Legal	2,000	2,000	\$0
5497 · Bank Charges/Interest	180	120	\$60

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5498 · Other Prof Fees & Memberships	2,000	5,005	-\$3,005
5499 · PR Fees/Background check	500	50	\$450
Total Professional Fees	5,180	7,675	-\$2,495
5500 · Supplies			
5510 · Church Supplies	3,000	2,000	\$1,000
5520 · Office Supplies	3,500	5,000	-\$1,500
5525 · Postage	1,500	3,420	-\$1,920
5526 · Supplies Leis and flowers	600	600	\$0
5527 Special Events/clubs/supplies	0	0	\$0
5528 · Fundraiser Expense	0	0	\$0
5529 · Supplies Other	0	0	\$0
5530 · Computer Supplies/Software	0	0	\$0
5540 · Resources & Curriculum	6,000	1,200	\$4,800
5542 - Training materials & Dvds	0	0	\$0
5543 - Promotional produced @ Calvary	0	0	\$0
5545 · Music	0	0	\$0
5547 · Piano Music	50	50	\$0
5549 · Music Calvary Choir	1,500	1,280	\$220
5550 · Music Calvary Hand Bells	220	220	\$0
5551 · Music - PAC	850	850	\$0
5553 · Music - Childrens Choirs	150	150	\$0
5590 · Food & Beverage	2,150	4,050	-\$1,900
Total Supplies Expense	19,520	18,820	\$700
5700 Training Expense			
5701 · Training & Development	3,670	5,250	-\$1,580
5702 · Family Retreat	11,000	10,000	\$1,000
5704 · Retreat	0	0	\$0
5706 · Lay Synod Expenses	2,200	2,200	\$0
Total Training Expense	16,870	17,450	-\$580
5800 Travel Expense			
5800 · TRAVEL/ Transportation/Lodging/Food	2,600	1,100	\$1,500
5802 · Auto Expense	100	100	\$0
Total Travel Expense	2,700	1,200	\$1,500
5900 · Insurance			
5940 · General Liability	24,000	21,900	\$2,100
5950 · Flood	26,786	23,900	\$2,886
5965 · Other Insurance	1,360	2,410	-\$1,050
Total Insurance Expense	52,146	48,210	\$3,936

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6000 · Utilities			
6010 · Electric	21,000	27,000	-\$6,000
6020 · Phone	6,000	8,700	-\$2,700
6030 · Water	22,000	20,000	\$2,000
6040 · Internet	700	700	\$0
6050 · Preschool Utilities Reimbursement	-6,000	-6,000	\$0
Total Utilities Expense	43,700	50,400	-\$6,700
6100 · Advertising Expense	1,353	2,700	-\$1,347
6200 · Equipment/RentMaintenance			
6210 · Copier/postage meter	8,400	9,000	-\$600
6215 · A/C Repairs and Maint	2,320	0	\$2,320
6220 - IT & Computer	8,000	8,100	-\$100
6225 - Security System	0	3,700	-\$3,700
6230 · Office Equip Maintenance contracts	3,600	3,620	-\$20
6231 · Maintenance contracts (organ)	0	0	\$0
6235 · Repairs	0	0	\$0
6236 · Repairs - Musical instruments	2,000	2,000	\$0
6237 · Piano tuning & repairs	1,000	1,000	\$0
6238 · Podcast equipment	0	1,200	-\$1,200
6250 Organ Replacement	0	0	\$0
Total Equip/Rent/Maint Expense	25,320	28,620	-\$3,300
6300 · Building Repair & Maintenance			
6310 · Repairs & Maintenance	37,000	20,000	\$17,000
6320 · Pest Control	5,400	6,000	-\$600
6330 · Grounds	24,000	49,170	-\$25,170
6340 · Refuse Collection	6,500	6,500	\$0
6370 · Janitorial	31,000	31,000	\$0
6380 · Security	13,264	13,730	-\$466
6390 - Capital Expenditures (from retained reserves)	0		\$0
Total Bldg Repair & Maint Expense	117,164	135,320	-\$18,156
6400 Calvary In The Sea	500	200	\$300
Tax and Depreciation			
6500 · Property Taxes	300	300	\$0
6700 · General Excise Tax	27,450	31,600	-\$4,150
6800 · Deprec Exp/Loan Int/Amort	34,500	0	\$34,500
Total Tax & Depreciation Expense	62,250	31,900	\$30,350
7100 CBTS Endowment Fund Grants			

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7110 · Projects Within the Congregation	0	6,699	-\$6,699
7120 · Projects Outside the Congregation	0	0	\$0
Total Endowment Grants	0	6,699	-\$6,699
8000 Payroll Outsource			
8005 · Church Net + Taxes	235,258	254,288	-\$19,030
8020 · Ceridian Fees	3,800	3,450	\$350
8030 · 403B-ELCA	1,200	0	\$1,200
8036 · 403B-Thrivent	0	0	\$0
Total Payroll Outsource Expense	240,258	257,738	-\$17,480
8100 · Employee Benefits			
8120 · Staff Pensions	14,510	12,800	\$1,710
8130 · ELCA Pension Assessment	1,016	896	\$120
8140 · Medical /Dental Insurance	25,500	23,577	\$1,923
8141 - Savings from New Medical Insurance Plans	0	0	\$0
8145 · Life Insurance	540	1,024	-\$484
8147 · Employee Disability	5,078	3,200	\$1,878
8150 · TDI	1,667	1,606	\$61
8160 · Worker's Compensation	2,340	3,113	-\$773
Total Employee Benefits Expense	50,651	46,216	\$4,435
			\$0
TOTAL EXPENSES	899,183	910,588	-\$11,405
TOTAL EST NET INCOME	311	62,912	