

# COMMUNITY LUTHERAN CHURCH

## 2024 BUDGET SUMMARY

DESCRIPTION	2024 BUDGET	2023 BUDGET	2023 PROJECTED
<b>INCOME:</b>			
Income (All Sources)	1,573,915	1,564,529	1,380,060
<b>Total Income *</b>	<b>1,573,915</b>	<b>1,564,529</b>	<b>1,380,060</b>
<b>EXPENSES:</b>			
Wages and Employee Benefits	1,128,795	1,120,098	1,028,170
Total Hear, Learn and Care Ministries	60,520	71,958	56,645
Total Other Ministries (Supplies, Utilities, Insurance, Maintenance, Etc.)	361,877	319,705	342,301
<b>Subtotal Expenses *</b>	<b>1,551,192</b>	<b>1,511,761</b>	<b>1,427,116</b>
<b>Income (Loss) Prior to Non Operating Expenses</b>	<b>22,723</b>	<b>52,768</b>	<b>(47,057)</b>
<b>NON OPERATING EXPENSES:</b>			
Mortgage (P & I) with Rooted & Growing Subsidy	<b>(128,500)</b>	<b>(95,000)</b>	<b>(46,682)</b>
<b>Income (Loss)</b>	<b>(105,777)</b>	<b>(42,232)</b>	<b>(93,739)</b>

\* Includes Preschool

Description	2023 Budget	Jan thru August 2023 Actual	Projected 12/31/2023	Budget 2024	Escondido & SM 2023 Budget	Escondido & SM 2024 Budget	Preschool 2023 Budget	Preschool 2024 Budget	Drama 2023 Budget	Drama 2024 Budget	Rooted & Growing 2023	Rooted & Growing 2024
<b>Income</b>												
4100 · Envelope offerings-general	900,374	451,786	686,521	800,374	900,374	800,374						
4110 · Plate offerings-general	22,697	10,009	23,957	22,697	22,697	22,697						
4150 · Other services offerings	13,777	5,402	9,772	13,777	13,777	13,777						
4160 · Thrivent Choice Income	5,835	2,026	4,012	5,835	5,835	5,835						
4400 · Preschool tuition/registration	600,846	414,672	639,849	676,992	-	-	600,846	676,992				
4450 · Theatre ministry ticket income	20,000	6,980	13,960	20,000	-	-			20,000	20,000		
4451 · Theater Income Other	-	70	100	-	-	-						
4460 · Music concert income	-	-	-	-	-	-						
4161 · Thrivent Investments (3%)	-	-	-	33,240	-	33,240						
4550 · Unrestricted gift or memorial	1,000	1,056	1,889	1,000	1,000	1,000						
<b>Total Income</b>	<b>1,564,529</b>	<b>892,001</b>	<b>1,380,060</b>	<b>1,573,915</b>	<b>943,683</b>	<b>876,923</b>	<b>600,846</b>	<b>676,992</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>												
<b>Total 6010 · Wages paid</b>	<b>670,557</b>	<b>412,833</b>	<b>643,937</b>	<b>715,685</b>	<b>314,900</b>	<b>323,468</b>	<b>355,657</b>	<b>392,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 6060 · Housing allowance</b>	<b>242,195</b>	<b>130,593</b>	<b>195,890</b>	<b>203,726</b>	<b>242,195</b>	<b>203,726</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 6080 · Health plans(med,dental,vision)</b>	<b>64,191</b>	<b>35,459</b>	<b>49,770</b>	<b>59,343</b>	<b>33,124</b>	<b>30,072</b>	<b>31,067</b>	<b>29,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 6110 · Disability plan</b>	<b>18,935</b>	<b>10,307</b>	<b>15,461</b>	<b>18,542</b>	<b>11,249</b>	<b>9,717</b>	<b>7,686</b>	<b>8,825</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 6140 · Pension plan</b>	<b>71,308</b>	<b>44,598</b>	<b>70,454</b>	<b>71,694</b>	<b>41,588</b>	<b>37,573</b>	<b>29,720</b>	<b>34,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 6190 · Taxes, Insurance &amp; Allocation</b>	<b>52,912</b>	<b>28,206</b>	<b>52,660</b>	<b>59,805</b>	<b>15,390</b>	<b>18,426</b>	<b>37,522</b>	<b>41,379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 6000 · Wages &amp; employee benefits</b>	<b>1,120,098</b>	<b>661,996</b>	<b>1,028,170</b>	<b>1,128,795</b>	<b>658,446</b>	<b>622,982</b>	<b>461,652</b>	<b>505,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6464 · Copyright license fees	-	1,068	1,602	1,000	-	1,000						
6459 · Pulpit Supply Pastor	2,204	-	-	2,400	2,204	2,400						
6530 · Worship & Music - Other	-	144	216	-	-	-						
6532 · Music	-	1,488	2,232	2,100	-	2,100						
6536 · Altar supplies	-	1,188	1,782	1,900	-	1,900						
6537 · Planning Center	-	1,056	1,584	1,600	-	1,600						
6538 · Musicians	-	-	-	1,500	-	1,500						
6539 · Worship & Music Misc exp	7,455	515	773	900	7,455	900						
<b>Total Hear Ministries</b>	<b>9,659</b>	<b>5,459</b>	<b>8,189</b>	<b>11,400</b>	<b>9,659</b>	<b>11,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6402 · Adult education	-	2,613	3,920	2,000	-	2,000						
6406 · Family Life	-	186	279	400	-	400						
6410 · Sunday school / nursery	-	247	371	800	-	800						
6414 · Vacation Bible School	-	1,409	1,500	1,400	-	1,400						
6418 · Confirmation	-	248	526	200	-	200						
6422 · Teacher recognition	-	110	165	200	-	200						
6430 · Library	-	-	-	-	-	-						
6434 · History bricks	-	-	-	250	-	250						
6452 · Guest speakers	-	-	-	-	-	-						
6460 · Conventions & conferences	-	2,950	4,425	-	-	-						
6462 · Pastor's continuing education	-	608	912	4,500	-	4,500						
6571 · Phone	-	-	-	-	-	-						
6574 · Chaperones	-	26	39	-	-	-						
6576 · Food / meals	-	45	1,000	100	-	100						
6579 · Youth Ministries Misc	19,650	-	-	800	19,650	800						
<b>Total Learn Ministries</b>	<b>19,650</b>	<b>8,442</b>	<b>13,136</b>	<b>10,650</b>	<b>19,650</b>	<b>10,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	2023 Budget	Jan thru August 2023 Actual	Projected 12/31/2023	Budget 2024	Escondido & SM 2023 Budget	Escondido & SM 2024 Budget	Preschool 2023 Budget	Preschool 2024 Budget	Drama 2023 Budget	Drama 2024 Budget	Rooted & Growing 2023	Rooted & Growing 2024
6458 · Pastor's fund	-	-	-	-	-	-						
6466 · Business meetings	-	323	485	500	-	500						
6467 · Stephen Ministry	-	194	291	2,000	-	2,000						
6472 · Portals of Prayer	-	693	1,040	1,200	-	1,200						
6476 · Publicity	-	2,342	3,513	2,570	-	2,500		70				
6480 · Outside missions outreach	-	19,867	29,801	30,000	-	30,000						
6482 · Mothers of Preschoolers (MOPS)	-	69	104	-	-	-						
6484 · Open house	-	59	89	-	-	-						
6502 · New member dinner	-	-	-	100	-	100						
6506 · Kitchen consumables	-	(99)	-	-	-	-						
6510 · Picnics	-	(38)	-	-	-	-						
6542 · Thanksgiving baskets	-	-	-	-	-	-						
6546 · Faith In Action	-	-	-	600	-	600						
6559 · Social Service Misc	42,649	-	-	500	42,649	500						
6562 · Offering envelopes	-	-	-	1,000	-	1,000						
6564 · Mailings	-	-	-	-	-	-						
<b>Total Care Ministries</b>	<b>42,649</b>	<b>23,410</b>	<b>35,321</b>	<b>38,470</b>	<b>42,649</b>	<b>38,400</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6210 · Office supplies	7,020	2,761	4,142	6,701	5,720	5,720	1,300	981				
6220 · Postage	600	308	462	600	600	600						
6230 · Mileage & gas reimbursements	5,400	1,595	2,393	5,400	5,400	5,400						
6240 · Copier costs	3,400	1,969	2,954	3,400	3,400	3,400						
6290 · Misc. administrative expenses	9,000	156	2,234	9,000	9,000	9,000						
6305 · Rent	-	-	-	-	-	-						
6306 · CAM Association Dues	13,056	9,792	13,056	13,056	13,056	13,056						
6310 · Property & liability insurance	19,300	15,959	23,939	21,428	14,500	14,500	4,800	6,928				
6312 · Utilities-electricity	63,900	35,116	52,674	65,220	41,000	41,000	22,000	23,320	900	900		
6314 · Utilities-gas	5,000	7,208	8,208	7,000	5,000	3,500		3,500				
6316 · Utilities-water & sewer	8,850	5,724	8,586	8,694	4,250	4,250	4,600	4,444				
6318 · Utilities-phone & internet	9,400	7,179	9,572	9,355	7,900	7,900	1,500	1,455				
6320 · Trash disposal	4,300	4,444	6,666	6,332	2,200	4,000	2,100	2,332				
6324 · Custodial service	27,000	18,920	28,380	28,487	16,200	16,200	10,000	11,487	800	800		
6328 · Pest control	2,200	2,537	3,806	2,200	2,200	1,100		1,100				
6332 · Security service	9,840	7,388	9,851	9,840	9,840	5,840		4,000				
6336 · Grounds maintenance	17,980	11,912	17,868	17,980	17,980	17,980						
6340 · Facilities maintenance & repair	26,193	28,496	42,744	26,343	21,193	21,193	5,000	5,150				
6342 · Solar maintenance & repair	2,520	-	-	-	2,520	-						
6344 · Facilities consumable supplies	3,300	1,779	2,669	3,300	3,300	3,300						
6354 · Equipment maintenance	17,500	9,205	13,808	17,575	15,000	15,000	2,500	2,575				
6358 · Equipment purchases	33,606	9,559	50,339	48,336	28,606	43,186	5,000	5,150				
6380 · Property taxes	1,160	-	-	500	1,160	500						
6456 · Pastoral conferences	-	-	-	-	-	-						
6526 · Bank fees & payroll svc. fees	10,360	7,913	11,870	10,967	9,000	9,000	1,260	1,867	100	100		
6528 · HarborCloud fees	820	561	842	820	820	820						
6600 · Preschool program - Other	-	-	-	-	-	-						
6602 · Annual license fee	1,000	-	-	500	-	-	1,000	500				

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6622 · Supplies / consummables	8,000	7,658	11,487	15,721	-	-	8,000	15,721				
6626 · Food	4,000	2,203	3,305	3,362	-	-	4,000	3,362				
6629 · Misc. preschool program expense	-	1,175	1,763	1,560	-	-		1,560				
6640 · Drama Director expense - Other	-	-	-	6,000	-	-				6,000		
6649 · Drama Capital expenditures	5,000	-	-	5,000	-	-			5,000	5,000		
6650 · Drama Ministry expenses	-	2,296	3,444	-	-	-			-			
6651 · Drama Expense - Other	-	3,497	5,246	-	-	-			-			
Drama Funds to dedicated account for Improvements				7,200	-	-				7,200		
<b>Total 6600 · Other Ministries</b>	<b>319,705</b>	<b>207,310</b>	<b>342,301</b>	<b>361,877</b>	<b>239,845</b>	<b>246,445</b>	<b>73,060</b>	<b>95,432</b>	<b>6,800</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>1,511,761</b>	<b>906,617</b>	<b>1,427,116</b>	<b>1,551,192</b>	<b>970,249</b>	<b>929,877</b>	<b>534,712</b>	<b>601,315</b>	<b>6,800</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Net Income (loss)</b>	<b>52,768</b>	<b>(14,616)</b>	<b>(47,057)</b>	<b>22,723</b>	<b>(26,566)</b>	<b>(52,954)</b>	<b>66,134</b>	<b>75,677</b>	<b>13,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Non Operating Expense</b>												
5200 · Investment Income												
5210 · Interest income	1,000	691	1,037	3,500	1,000	3,500						
5260 · Other investment income	-	-	-	-	-	-						
<b>Total 5200 · Investment Income</b>	<b>1,000</b>	<b>691</b>	<b>1,037</b>	<b>3,500</b>	<b>1,000</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5700 · Allocation inc.frm.othr op.unit												
5710 · Mtge. inc. allocation-Preschool	36,000	24,000	36,000	36,000							36,000	36,000
5715 · Mtge. inc. allocation-Escondido	60,000	40,000	60,000	60,000							60,000	60,000
5730 · Mtge. inc. allocation-San Marco	36,000	24,000	36,000	36,000							36,000	36,000
3835 · Theatre Improvements	-	-	-	-					-			
<b>Total 5700 · Allocation inc frm other op unit</b>	<b>132,000</b>	<b>88,000</b>	<b>132,000</b>	<b>132,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,000</b>	<b>132,000</b>
7700 · Allocation exp.to other op.unit												
7710 · Mtge. exp. allocation-Preschool	36,000	24,000	36,000	36,000	-	-	36,000	36,000				
7715 · Mtge. exp. allocation-Escondido	36,000	40,000	60,000	36,000	36,000	36,000						
7730 · Mtge. inc allocation-San Marcos	60,000	24,000	36,000	60,000	60,000	60,000						
<b>Total 7700 · Allocation exp to other op unit</b>	<b>132,000</b>	<b>88,000</b>	<b>132,000</b>	<b>132,000</b>	<b>96,000</b>	<b>96,000</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Non Operating Expense 2</b>												
7200 · Loan Interest & Principal												
4710 · Rooted & Growing. - Escondido	(292,082)	(497,755)	(600,000)	(252,777)							(292,082)	(252,777)
7210 · Interest expense Escondido loan	188,489	134,938	208,921	212,159							188,489	212,159
7215 · Principal pmt. on Escondido Ln	147,392	349,762	386,807	120,928							147,392	120,928
7220 · Interest Expense on SM Loan	34,564	22,726	36,900	44,013							34,564	44,013
7225 · Principal Payment on SM Loan	17,637	11,934	15,090	7,677							17,637	7,677
<b>Total 7200 · Interest exp. &amp; loan principal</b>	<b>95,000</b>	<b>20,914</b>	<b>46,682</b>	<b>128,500</b>	<b>95,000</b>	<b>92,500</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>	<b>-</b>	<b>(36,000)</b>	<b>-</b>
<b>Net Income (loss) after Mortgage</b>	<b>(42,232)</b>	<b>(35,530)</b>	<b>(93,739)</b>	<b>(105,777)</b>	<b>(121,566)</b>	<b>(145,454)</b>	<b>30,134</b>	<b>39,677</b>	<b>13,200</b>	<b>-</b>	<b>36,000</b>	<b>-</b>