

Holy Cross Lutheran Church
2024 Budget Detail - Proposed

	2023 Budget	2024 Budget	\$ Change	% of Change
1 Income				
2 4100 - OFFERINGS				
3 4110 - Envelope (1)	481,225	570,000	88,775	18%
4 4120 - Plate			0	0%
5 Total 4100 - OFFERINGS	481,225	570,000	88,775	18%
6 4150 - Building - Living Stones (2)	0	0	0	0%
7 4215 - Interest Income	1,000	1,000	0	0%
8 4300 - BUDGETED EXPENSE CONTRIBUTIONS				
9 4320 - Angel Fund				
10 4300 - Budgeted Expense Contributions	1,500	1,500	0	0%
11 Total Income	483,725	572,500	88,775	18%
12 Gross Profit	483,725	572,500	88,775	18%
13 Expense				
14 District, Local & World Missions (10% of offering)				
15 6110 - District Missions	13,873	13,873	0	0%
16 6115 - Seminary/Undergrad Student Aid	16,218	0	(16,218)	-100%
17 6120 - Missions Support	6,360	3,128	(3,232)	-51%
18 6130 - Dominican Missionary Sponsorship	5,019	5,019	0	0%
19 6140 - Burmese Refugee Support	3,975	3,975	0	0%
20 6160 - Mission - Church Plant	1,060	26,500	25,440	2,400%
21 6170 - Social Ministry	4,240	4,240	0	0%
22 6171 - Son Shine Tuition Assistance	265	265	0	0%
23 Districts & World Missions (10% of offering)	48,123	57,000	8,878	18%
24 6200 - Staff Costs				
39 Total 6201 - Salary, Wages & Housing	195,900	210,471	14,571	7.4%
40 6240 - Taxes				
41 Total 6241 - Payroll Taxes - SS & Medicare	6,991	7,629	638	9.1%
42 Total 6242 - Payroll Taxes - L&I and PFML	2,254	2,440	186	8.2%
43 Total 6240 - Taxes	9,246	10,069	823	8.9%
44 6270 - Benefits				
45 6271 - Concordia Health				
46 6271.01 - Health - Pastor	11,523	12,044	521	4.5%
6271.04 - Health - Office Admin	618	649	31	5.0%
47 6271 - Concordia Health - Other				
48 Total 6271 - Concordia Health	12,141	12,693	552	4.5%
49 6272 - Concordia Retirement				
50 6272.01 - Retirement - Pastor	8,649	9,504	854	9.9%
51 6272.04 - Retirement - Office Admin	2,526	2,652	126	5.0%
6272.05 - Retirement - Visitation Deacon	1,847	1,939	92	5.0%
52 6272 - Concordia Retirement - Other				
53 Total 6272 - Concordia Retirement	13,022	14,095	1,073	8.2%
54 6273 - Concordia Disability				
55 6273.01 - Disability - Pastor	2,237	2,458	221	9.9%
56 6273.04 - Disability - Secretary 2	653	686	33	5.0%
6273.05 - Disability - Visitation Deacon	478	502	24	5.0%

Based on 3rd Qtr income anticipating 29% in 4th Qtr (based on 2018-2021 historical ave. of 0.28%)

We reallocated money to be able to cover the full Concordia Healthplan (health, vision, dental) and HRA for a church planter for Sola Spokane

This we maintain at 10% of budgeted income.

All staff payroll received a 5% COA increase as suggested by the Northwest District LCMS
Pastor's Salary also includes \$20,668.20 of Health Ins. Premium for his Family Health that he can deduct pre-tax
Pastor's Salary increased to reflect additional education and years of service.

Health ins. premiums increased.

Note: Our "Cafeteria Plan" allows workers to contribute pre-tax to Health Care. Holy Cross is only paying premiums for the employee. Pastor's Salary is increased to compensate for the difference for his family ins.

57	6273 - Concordia Disability - Other				
58	Total 6273 - Concordia Disability	3,368	3,645	277	8.2%
59	6274 - Concordia Flex Spending				
60	6274.01 - Health Reimbursement Account -	4,250	4,250	0	0.0%
61	6274.03 - Flex Spending - Secretary 1	0	0	0	#DIV/0!
62	Total 6274 - Concordia Flex Spending	4,250	4,250	0	0.0%
63	Total 6270 - Benefits	32,781	34,684	1,902	5.8%
64	6350 - Continuing Education				
65	6351.01 - Continuing Education - Pastor	1,300	1,300	0	0.0%
66	Total 6350 - Continuing Education	1,300	1,300	0	0.0%
67	6390 - Payroll Fees	800	800	0	0.0%
68	Total 6200 - Staff Costs (1.0% cost of living)	240,027	257,324	17,297	7%
69	6400 - Ministries				
70	6401 - CHRISTIAN EDUCATION				
71	Adult Program				
72	Devotional - PP	1,500	2,000	500	33%
73	LifeLight	1,300	1,550	250	19%
74	Materials	500	750	250	50%
75	Total Adult Program	3,300	4,300	1,000	30%
76	Bible Day Camp Materials	4,250	6,775	2,525	59%
77	Children's Program				
78	Bibles	150	150	0	0%
79	Elementary Youth Group	750	750	0	0%
80	Materials & Supplies	400	400	0	0%
81	Special Events	1,250	1,250	0	0%
82	Background Checks	450	450	0	0%
83	Total Children's Program	3,000	3,000	0	0%
84	Confirmation Materials	250	250	0	0%
86	Total 6401 - CHRISTIAN EDUCATION	10,800	14,325	3,525	33%
87	6403 - STEPHEN MINISTRY				
88	Materials	950	950	0	0%
89	Total 6403 - STEPHEN MINISTRY	950	950	0	0%
90	6404 - WELCOME & ADVERTISING				
91	Advertising	0	0	0	#DIV/0!
92	New Member Dinners	500	500	0	0%
93	Total 6404 - WELCOME & ADVERTISING	500	500	0	0%
94	6406 - FELLOWSHIP & KITCHEN				
95	Fellowship	800	1,050	250	31%
96	Kitchen Supplies	800	1,050	250	31%
97	Misc. Equipment & Utensils	100	100	0	0%
98	Total 6406 - FELLOWSHIP & KITCHEN	1,700	2,200	500	29%
99	6407 - YOUTH MINISTRIES				
100	Bible Study Materials	300	300	0	0%
101	Chaperon Expenses	0	0	0	0%
102	Confirmation Retreat	600	600	0	0%
103	Youth Events	1,000	1,000	0	0%
104	Servant Event/Youth Gathering	0	0	0	0%
105	Total 6407 - YOUTH MINISTRIES	1,900	1,900	0	0%
106	6408 - WORSHIP SUPPLIES & EXPENSES				
107	6408.02 - Guest Speakers	2,275	750	(1,525)	-67%
108	Total 6408 - WORSHIP SUPPLIES & EXPENSES	2,275	750	(1,525)	-67%

This includes a 5% COLA for all employees
Pastor's Salary increased to reflect additional education and years of service.

109	6409 - COMMUNITY OUTREACH				
	6411 - SMP Vicar Expense	-	-	0	#DIV/0!
110	New Community Outreach	0	0	0	#DIV/0!
111	Total - COMMUNITY OUTREACH	0	0	0	#DIV/0!
112	Total 6400 - Ministries	18,125	20,625	2,500	14%
113	6600 - CHURCH ADMINISTRATION				
114	Bank Charges	2,400	2,400	0	0%
115	Computer Maintenance & Supplies				
116	Equipment	800	800	0	0%
117	Repairs, Maintenance, Supplies	700	700	0	0%
118	Software Renewal Fees & Cloud Services	650	1,360	710	109%
119	Total Computer Maintenance & Supplies	2,150	2,860	710	33%
120					
121	Copier Maintenance & Supplies				
122	Copier	6,600	6,600	0	0%
123	Copy Paper	2,400	2,400	0	0%
124	Total Copier Maintenance & Supplies	9,000	9,000	0	0%
125	Gifts & Flowers	200	200	0	0%
126	Mileage--Administrative	0	0	0	#DIV/0!
127	Office Supplies	700	700	0	0%
128	Postage	2,500	2,500	0	0%
129	Telephone			0	
130	Basic Service	600	600	0	0%
131	Internet	1,610	2,800	1,190	74%
132	Total Telephone	2,210	3,400	1,190	54%
133	Website & Social Media	1,500	1,500	0	0%
134	6601 - STEWARDSHIP				
135	6409.01 Offering Envelope	1,200	1,200	0	0%
136	Total 6601 - STEWARDSHIP	1,200	1,200	0	0%
137	6602 - Elders				
138	Angel Fund	0	0	0	#DIV/0!
139	Synod Convention & Conferences	3,000	3,000	0	0%
140	Total 6602 - Elders	3,000	3,000	0	0%
141	6603 - Worship Supplies				
142	Bulletins	300	400	100	33%
143	Communion Supplies	1,015	1,015	0	0%
144	Copyright Fees	1,100	500	(600)	-55%
145	Music For Choir/Chancel Bells	500	500	0	0%
146	Other Worship Supplies	500	500	0	0%
147	Praise Team/Children's Choir	0	0	0	#DIV/0!
148	Seasonal Decorations	2,000	2,000	0	0%
149	Total 6603 - Worship Supplies	5,415	4,915	(500)	-9%
150	6604 - Meals	200	200		
151	6605 - Mileage	4,000	4,000	0	0%
152	6606 - Organ and Piano Repair	160	160	0	0%
153	Total 6600 - CHURCH ADMINISTRATION	34,635	36,035	1,400	4%
154	6700 - BUILDING & GROUNDS				
155	Grounds Expenses	3,750	3,750	0	0%
156	Janitorial Supplies	2,500	2,500	0	0%
157	Lawn & Garden Supplies	800	800	0	0%
158	Repairs - Building & Grounds	3,500	3,500	0	0%

159	Repairs - Equipment	3,500	3,500	0	0%
160	Snow Plowing	2,000	2,000	0	0%
161	Sound System	250	250	0	0%
162	Total Care	16,300	16,300	0	0%
163	Fire Alarm Monitoring	540	540	0	0%
164	Insurance	8,563	10,700	2,137	25%
165	Janitorial Service	23,240	23,240	0	0%
166	Utilities			0	
167	Electricity	12,240	12,240	0	0%
168	Fire Inspection Fee	885	885	0	0%
169	Gas	8,767	11,000	2,233	25%
170	Integrated Capital	307	1,300	993	323%
171	Refuse	2,500	2,500	0	0%
172	Sewer	1,800	4,300	2,500	139%
173	Water	4,120	4,120	0	0%
174	Total Utilities	30,619	36,345	5,726	19%
175	Mortgage - Principle Payment	0	0	0	0%
176	Total 6700 - BUILDING & GROUNDS	79,262	87,125	7,863	10%
177	6800 - Mortgage Interest Expense	0	0	0	#DIV/0!
178	New Potential Ministry Staff	63,553	114,391	50,838	100%
179	Total Expense	483,725	572,500	88,775	18%
180	Net Ordinary Income	0	0	(0)	-15%

These are the funds available for the Associate Pastor Call (the actual amount will depend upon the pastor called).

This includes a 5% increase across the board for COLA.

An additional Pastor's Salary & Benefit Package would be on the low end **\$94,157** (\$52,730 Salary & \$35,544 Health Benefits & \$5,883 Retirement & Disability Benefits)

for a first year pastor from the Seminary with no experience to **\$123,355** (\$79,648 Salary & \$35,544 Health Benefits & \$8,163 Retirement & Disability Benefits) for a Pastor with 18 years experience.