

FIRST CONGREGATIONAL CHURCH - Bellingham WA

2024 Funding Plan Proposal

These numbers adjusted 1/19/2024

Account		2023 Budget	2023	Proposed Change	2024 Not yet Approved	Notes
						2023 Actual from YTD 12/31/2023 - Not Finalized
Income						
400.000	Current Year Pledges	493,306	470,401	-7,812	485,494	Updated from \$457,114 / EB 02-08-2024
400.100	Identified Gifts	27,000	21,829	-6,000	21,000	
400.200	Loose Offering	5,180	6,570	1,320	6,500	
400.400	Carryforward	66,600	66,600	-66,600	0	
410.100	A. Pehrson Fund Distribution	18,745	18,745	2,004	20,748	2024 - 4% of 3rd Quarter Market Value
410.200	Calhoun Fund Distribution	24,253	24,253	2,592	26,845	2024 - 4% of 3rd Quarter Market Value
410.700	Wolsdorf Fund Distribution	6,340	6,340	-62	6,277	2024 - 3% of 3rd Quarter Market Value
420.100	Building Use Fees	39,000	44,812	6,000	45,000	GSM will increase next year.
420.200	Ground Floor Utilities	6,350	5,717	-550	5,800	
440.000	Interest Income	0	484	0		
Total Income		\$686,773	\$665,751	(\$69,108)	\$617,665	
Expense						
500.100	Lead Pastor Salary and Housing	88,711	87,949	2,840	91,551	based on 3.2 % increase
500.110	Lead Pastor Social Security	6,786	6,786	217	7,004	
500.120	Lead Pastor Pension	12,420	12,854	398	12,817	
500.130	Lead Pastor Health Insurance	28,347	27,907	834	29,181	Updated for actual 2024 rates
500.140	Lead Pastor Cont Education	3,000	2,279	0	3,000	
500.150	Lead Pastor Prof Expense	2,600	2,628	0	2,600	
500.160	Lead Pastor Auto	200	82	0	200	
500.200	Pastor Salary and Housing	67,809	68,346	-32,819	34,990	based on 3.2 % increase
500.210	Pastor Social Security	5,187	4,679	-2,511	2,677	
500.220	Pastor Pension	9,493	9,745	-4,595	4,899	
500.230	Pastor Health Insurance	16,985	16,637	500	17,485	Updated for actual 2024 rates
500.240	Pastor Cont. Education	1,000	1,000	500	1,500	
500.250	Pastor Prof Expense	1,200	1,235	0	1,200	
500.260	Pastor Auto	500	265	0	500	
500.300	Guest Pastors	300	150	100	400	
500.400	New Staff Search	99	99		1,000	
500.370	Sabbatical/Medical Replacement	4,000	4,000	0	4,000	
Total Pastoral Staff		\$248,638	\$246,639	(\$34,536)	\$215,003	
500.410	Minister of Christian Formation	37,298	39,566	-37,298	0	
500.420	Minister of C.F. Annuity	4,476	4,823	-4,476	0	
500.430	Minister of C.F. Continuing Education	500	0	-500	0	
500.440	Church School Coordinator	4,901	2,425		8,586	Increase to 12 hours/week.

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500.450	Youth Coordinator				0	
500.460	Minister of C.F. Professional Expense	300	250	-300	0	
500.470	Nursery Staff	2,200	0	-2,200	0	
500.480	Special Events Childcare	500	40	0	500	
Total Christian Ed Staff		\$50,175	\$47,104	(\$44,774)	\$9,086	
500.510	Minister of Music Salary	28,107	27,826	899	29,006	
500.540	Minister of Music Cont. Ed	500	500	250	750	
500.560	Minister of Music Auto	100	74	0	100	
500.565	Choral Section Leaders				0	Proposed new acct: 500.565 Coral Section Leaders \$4-9k, \$25/hr
500.570	Chancel Choir Replacement	450	200	0	450	
500.580	Organist Salary	15,838	15,838	507	16,344	
500.590	Organist Replacement	800	800	0	800	
Total Music Staff		\$45,794	\$45,238	\$1,656	\$47,450	
500.610	Office Manager	50,488	47,497	-8,805	41,683	Proposed weekly total hours changed from 40 to 32
500.613	Office Manager Medical/Annuity	6,059	5,829	-1,057	5,002	
500.620	Church Accountant	20,521	19,112	3,479	24,000	Church Accountant 776 hours @ \$32/hour is \$24k
500.630	Custodian Salary	47,705	47,364	1,527	49,232	Proposed weekly total hours changed from 40 to 32
500.633	Custodian Medical/Annuity	5,725	5,081	183	5,908	
500.640	Worship Media Coordinator	11,870.04	5,143	380	12,250	
500.650	Support Staff Expense/Cont Ed.	500	49	0	500	
500.655	Support Staff Mileage	110	0	0	110	
Total Support Staff		\$142,977	\$130,076	(\$4,293)	\$138,684	
500.800	Payroll Expenses - Taxes	24519	30,127	-3,416	21,103	
Total Personnel Expenses		\$512,103	\$499,183	(\$85,363)	\$431,327	COLA at 3.2 % for all staff employed over 1 year
525.010	Office Supplies	6,038	9,223	3,185	9,223	
525.020	Postage	2,415	2,849	85	2,500	
525.030	Telephone/Internet	4,200	4,590	300	4,500	
525.040	Utilities	28,000	33,828	2,000	30,000	
525.050	IT Expense	3,570	1,534	430	4,000	
525.060	Bank Processing Fees	2,700	880	-1,700	1,000	
525.070	Custodian Supplies & Services	1,785	2,641	715	2,500	
525.080	Copier Lease/Maint.	3,990	5,116	210	4,200	
525.090	Tech Equipment	3,465	1,870	35	3,500	
525.100	Insurance-Property & Liability	43,574	43,574	4,357	47,931	New rate sent 12/01/23
525.150	Building Repair & Maint.	10,500	10,915	-1,000	9,500	

<i>Account</i>		<i>2023</i>	<i>2023</i>	<i>Proposed</i>	<i>2024</i>	<i>Notes</i>
		<i>Budget</i>		<i>Change</i>	<i>Not yet Approved</i>	<i>2023 Actual from YTD 12/31/2023 - Not Finalized</i>
525.152	Landscaping			1,000	1,000	
525.155	Permits & Inspections	2,543	744	-43	2,500	
525.165	Organ/Piano Maintenance	1,260	1,522	2,240	3,500	
525.190	Elevator Maintenance	3,900	4,947	598	4,497	New 2023 rate
525.195	Monitoring Alarm Systems/Maint	2,100	1,376	400	2,500	
525.200	Council Approved Expenses	0	519	0	0	
525.300	Trans to Major Maint Reserve	2,200	2,200	-2,200	0	
Total Operations		\$122,240	\$128,324	\$10,612	\$132,851	
530.010	Worship Music	2000	1638	0	2,000	
530.045	Liturgical Arts	300	353	700	1,000	
530.060	Music/Film License	600	607	50	650	
Total Arts In Worship		\$2,900	\$2,598	\$750	\$3,650	
540.000	Faith Formation	4,550	4,586	-50	\$4,500	
540.300	Transfer to HS Mission Fund	1,000	1000	-1,000	-	
Total Faith Formation		\$5,550	\$5,586	(\$1,050)	\$4,500	
550.020	Call to Care	1,700	246	0	1,700	
550.045	Worship/Program Expenses	900	1,163	0	900	
550.060	Member in Discernment	0	0	0	0	
533.070	Faith Community Health Ministry	0	0	0	0	
Total Diaconate		\$2,600	\$1,409	\$0	2,600.00	
560.000	Ministry Resources Board	\$500	\$237	\$0	\$500	
570.010	New Member Materials	200	277	0	200	
570.020	Social Hour	1000	811.48	500	1,500	
570.030	Coffee					
Total Membership		\$1,200	\$1,088	\$500	\$1,700	
575.000	Communication Board	\$2,000	\$2,014	\$0	\$2,000	
Total Program Expense		\$136,990	\$141,257	\$10,812	\$147,801	
580.010	Our Church's Wider Mission	24,000	24,000	-24,000	-	
580.020	Conference Fellowship Dues	1,215	1,215	1,215	2,430.00	Adjusted from \$2,544 / EB 02-08-2024
580.030	Conference Delegate Expense	300	750	1,700	2,000.00	
Total Denomination		\$25,515	\$25,965	(\$21,085)	4,430.00	

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590.010 Local Mission Support	5,186	4,132	-4,186	1,000.00	
590.015 Interfaith Coalition Exp.	7,000	7,000	-2,000	5,000.00	
Total Mission	\$12,186	\$11,132	(\$6,186)	6,000.00	
Total Benevolences	\$37,701	\$37,097	(\$27,271)	10,430.00	
Total Income (from above)	\$686,773	\$665,751	(\$69,108)	\$ 617,665	
Total Expense	\$686,794	\$677,537	(\$101,822)	\$ 589,558	
Balance				\$ 28,107	