

**McFarland United Church of Christ  
2020 Budget (Proposed)**

	<b>2019 Budget</b>	<b>2019 Actual</b>	<b>Proposed 2020 Budget</b>	<b>Comments</b>
<b>Property</b>				
Utilities (Gas, Elec, Water, Sewer)	5,225	5,061	5,400	
Custodian	3,824	3,064	5,178	increase to min. 5 hrs/wk
Maintenance Supplies	500	323	500	
Maintenance/Repair	2,100	2,378	4,300	purchase 24 chairs
Mowing	1,500	0	1,500	
Snow Removal	2,200	2,878	2,400	
	<b>15,349</b>	<b>13,704</b>	<b>19,278</b>	
<b>Office</b>				
Building & Liability Insurance	3,595	4,593	4,500	
Worker's Comp Insurance	930	1,050	1,100	
Phone & Internet	1,300	1,252	1,375	
Office Equipment	500	2,633	500	
Office Supplies	2,180	1,998	2,300	
Postage	200	160	225	
Licenses & Domain	1,000	1,593	1,250	
Advertising	500	1,177	1,200	
	<b>10,205</b>	<b>14,456</b>	<b>12,450</b>	
<b>Wider Church</b>				
SW Association Dues	858	858	900	
OCWM	16,000	17,123	17,000	10% of projected income
Benevolent Health Insurance	2,181	2,181	0	
Wider Church Meetings	1,200	173	500	
	<b>20,239</b>	<b>20,335</b>	<b>18,400</b>	
<b>Pastor</b>				
Pastor Salary	41,500	41,500	43,575	5% increase
Pastor Housing	13,695	13,695	14,380	5% increase
SS Offset	4,222	4,222	4,433	5% increase
Pastor Pension	7,727	7,727	8,114	5% increase
Life & Disability Insurance	828	823	870	5% increase
Health & Dental Insurance	9,234	6,629	11,500	24.5% increase
Mileage/Auto	1,000	389	1,000	
Continuing Education	1,000	1,050		
Professional Expenses	1,500	0	2,500	combined with cont. ed.
	<b>80,706</b>	<b>76,035</b>	<b>86,372</b>	
<b>Other Staffing</b>				
Organist	8,886	9,054	9,064	2% increase
Nursery	2,100	0	2,100	
Administrative Support	17,241	14,525	17,609	2% increase
Pulpit Supply	0	0	0	
	<b>28,227</b>	<b>23,579</b>	<b>28,773</b>	
<b>Mission &amp; Service</b>				
Worship, Hospitality, Faith Development, & Service	8,000	6,326	9,000	12.5% increase
	<b>8,000</b>	<b>6,326</b>	<b>9,000</b>	
	<b>162,726</b>	<b>154,435</b>	<b>174,273</b>	7% increase

### 2019 Budget to Actual

- During 2019 the trend of increased financial support from the congregation begun in September 2018 continued.
- With the fulfilled 2019 financial commitments and ongoing generosity from the congregation, and focused diligence on expenditures, actual year-to-date revenues exceeded year-to-date expenses by almost \$18,000 for the fiscal year.
- Actual expenditures were \$7,600 less than budget.

### Giving Trends 2012-2019

Year	Total Unrestricted Revenue	Weekly Average	Giving Trend to Prior Year
• 2012	\$115,190	\$2,173	12% <i>over</i> prior year
• 2013	\$121,180	\$2,330	5% <i>over</i> prior year
• 2014	\$141,648	\$2,724	17% <i>over</i> prior year
• 2015	\$164,553	\$3,164	16% <i>over</i> prior year
• 2016	\$164,603	\$3,165	Same as prior year*
• 2017	\$133,079	\$2,559	19% <u>under</u> prior year*
• 2018	\$160,204	\$3,081	17% <i>over</i> prior year
• 2019	\$173,098	\$3,301	8% <i>over</i> prior year

\*Note that 2016 and 2017 were the first 2 years of the Capital Campaign to remodel the church; \$56,600 was contributed in 2016 and \$167,500 was contributed in 2017. Fulfillment of Capital Campaign pledges has continued; \$27,000 was contributed in 2018 and \$12,750 was contributed in 2019.

### 2019 Expense Trends

- Fully meeting obligations to wider church (10% commitment to OCWM is largest factor)
- Three of four staff positions filled (administrative support, organist, custodian) with nursery position vacant for the year.
- Had unplanned expenditure to replace two computers.
- Increased advertising expenses with new brochures and banner for Family Festival.
- Due to issues with enrollment, health insurance for pastor did not commence until 2<sup>nd</sup> quarter resulting in reduced annual expense.

### 2020 ProForma – significant changes from 2019

- **Pay increases** for administrative assistant, custodian, and organist (2% cost of living increase).
- **Pastor salary/housing** increased 5% (and related increases to pension, life and disability insurance, and social security offset) based on performance review.
- **Pastor health insurance** increased 24.5%. This increase is partially offset with the elimination of payments to the WI Conference for the Benevolent Health Insurance program (this program has ended).
- **Maintenance** expense increased for purchase of 24 stackable chairs for the fellowship space.
- **Mission and service** expense increased 12.5% in anticipation of increased activities related to faith development, mission/service, hospitality, and worship.
- **Wider church meetings** expense reduced (had been increased in 2019 to provide opportunities to attend national synod in Milwaukee in June).
- **Total increase** of 7%.