

McFarland United Church of Christ 2023 Budget (Proposed)	2021 Actual	2022 Budget	2022 Actual	2023 Budget Proposed
Property				
Utilities (gas, electric, water, sewer)	4385	2700	3147	3440
Janitor (contracted)	5008	6000	2620	3600
Maintenance Supplies	6	300	118	300
Maintenance/Repairs	1206	1500	3038	1500
Mowing	0	0	0	0
Snow Removal (contracted)	770	2000	1463	2000
	11375	12500	10386	10840
Office				
Building & Liability Insurance	6268	5598	6429	4200
Worker's Comp Insurance	1071	1041	5	1100
Phone & Internet	1100	1100	1361	1600
Office Equipment	569	650	1723	600
Office Supplies	1993	2000	1794	2000
Postage	114	150	164	150
Licenses	1665	1700	2046	2000
Advertising	856	400	167	200
	13636	12639	13689	11850
Wider Church				
SW UCC Association Dues	780	850	780	850
Our Church's Wider Mission (OWCM)	17456	17500	17851	18000
Wider Church Meetings	0	0	0	1500
	18236	18350	18631	20350
Pastor				
Pastor Salary	45754	48042	48042	50444
Pastor Housing	15099	15854	15854	16647
Social Security Offset	4655	4888	4888	5132
Pastor Pension	8519	1945	8946	9393
Life & Disability Insurance	828	914	959	960
Health & Dental Insurance	12066	12695	12654	13720
Mileage/Auto	0	1000	0	1000
Professional Expenses	800	2500	0	2500
	87721	94838	91343	99796
Other Staffing				
Organist	9064	9130	8893	9580
Nursery	0	0	0	0
Administrative Assistant	12789	15000	7704	20670
Pulpit Supply	0	0	0	0
	21853	24130	16597	30250
Mission & Service				
Worship	1094		1225	
Hospitality	1362		2201	
Faith Development	1052		1181	
Mission	648		2596	
	4156	7000	7203	7000
Extraordinary Expense	16706	5500	5075	1000
Actual Expenses	173682		162924	
Budget Total	180860	174957	174957	181086
Actual Over (Under) Budget	(7178)		(12033)	

2022 Budget to Actual

- Actual expenses were \$12,033 less than budget while revenues surpassed actual expenses for the year with a \$14,419 positive revenue variance.
- The contracted custodial service reduced the frequency of professional cleaning resulting in a positive variance for janitor.
- With the church building open again, utility and building management expenses have returned to pre-pandemic levels. Electricity expenditures have been offset this year with a solar credit of \$1054 through November. There was a plumbing leak discovered in the basement in the Spring requiring a \$1600 repair.
- Building and liability insurance costs reflect three quarters of coverage under the Insurance Board and the annual premium, effective Oct. 1, 2022 through Sept. 30, 2023, for Grinnell Mutual Insurance. The change in insurance provider was based on recommendation from a subgroup of the Finance Committee.
- Administrative assistant support was limited through much of the year until a new administrative assistant was hired in October resulting in a positive variance for the year.
- Hiring of a new administrative assistant prompted an upgrade to the office computer and the purchase of a new laptop computer to support remote work and flexible scheduling.
- Fully met obligations to wider church (10% commitment to OCWM is largest factor).
- Planned extraordinary expenses included audio-visual upgrades to enhance use of Zoom for worship.

Giving Trends 2013-2022

Year	Total Unrestricted Revenue	Weekly Average	Giving Trend to 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
• 2020	\$181,573	\$3,492	5% <i>over</i> prior year
• 2021	\$174,574	\$3,357	4% <u>under</u> prior year**
• 2022	\$183,510	\$3,529	5% <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 continued until 12/31/2021.

**Note that 2021 had a small Capital Campaign (goal of \$16,435) to support installation of solar panels

***Note that 2022 had a small campaign to support installation of a native pollinator garden and trees (\$6168)

2023 Proposed Budget – significant changes from 2022 Budget

- **Property** expenses reduced due to reduction in custodial services.
- **Office** expenses decreased due to a 25% decrease in building and liability insurance.
- **Wider church meetings** expense increased to reflect support for attendance an WI conference annual meeting.
- **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 8.4%.
- **Staff salaries** reflect consistent work schedule for administrative assistant (up to 20 hours per week) and additional compensation for organist.
- **Extraordinary expenses** include the purchase of a projection screen (TV monitor) for the back of the sanctuary.
- **Total increase** from 2022 Actual Expenditures is 11% (\$18,162).