

Congregational Church of West Medford/Sanctuary UCC

Budget vs. Actuals: FY2023 - FY23 P&L

July 2022 - June 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
2000 Ministries - Revenue				
2100 Being Sanctuary - Revenue				
2101 Organizational Stewardship - Revenue				
2101-A Donations & Contributions				
2101-A1 Pledges & Automatic Giving - Current Year	13,882.97	24,000.00	-10,117.03	57.85 %
2101-A8 Pass Through Donations		25,000.00	-25,000.00	
Total 2101-A Donations & Contributions	13,882.97	49,000.00	-35,117.03	28.33 %
2101-B Grants - Organizational Support				
2101-B5 Grants Local Arts		800.00	-800.00	
2101-B6 Grants Foundations		7,680.00	-7,680.00	
2101-B7 Grants Corporate		1,000.00	-1,000.00	
Total 2101-B Grants - Organizational Support		9,480.00	-9,480.00	
Total 2101 Organizational Stewardship - Revenue	13,882.97	58,480.00	-44,597.03	23.74 %
Total 2100 Being Sanctuary - Revenue	13,882.97	58,480.00	-44,597.03	23.74 %
2200 Faith Formation - Revenue				
2201 Worship - Revenue				
2201-1 Sunday Worship - Revenue				
2201-1A Collections - Loose	40.00	1,500.00	-1,460.00	2.67 %
Total 2201-1 Sunday Worship - Revenue	40.00	1,500.00	-1,460.00	2.67 %
Total 2201 Worship - Revenue	40.00	1,500.00	-1,460.00	2.67 %
Total 2200 Faith Formation - Revenue	40.00	1,500.00	-1,460.00	2.67 %
2202 Arts & Inspiration - Revenue				
2202-1 Gallery - Revenue				
2202-1A Gallery - Buy Art Revenue		4,000.00	-4,000.00	
2202-1B Gallery - General Donations		1,200.00	-1,200.00	
2202-1C Gallery - Buy Art Overhead/Commissions		1,000.00	-1,000.00	
Total 2202-1 Gallery - Revenue		6,200.00	-6,200.00	
2202-2 Film - Revenue		1,500.00	-1,500.00	
2202-A Contributions to A&I Ministry		500.00	-500.00	
Total 2202 Arts & Inspiration - Revenue		8,200.00	-8,200.00	
2203 Faith Development & Study - Revenue				
2203-1 Adult Programs - Revenue		1,000.00	-1,000.00	
2203-2 Youth/Children Programs - Revenue				
2203-2A Youth/Children - AM2PM Revenue				
2203-2A1 AM2PM Revenue Fees		1,687.50	-1,687.50	
2203-2A2 AM2PM Revenue Fundraising	2,589.00	562.50	2,026.50	460.27 %
2203-2A3 AM2PM Revenue Grants	13,200.00	500.00	12,700.00	2,640.00 %
Total 2203-2A Youth/Children - AM2PM Revenue	15,789.00	2,750.00	13,039.00	574.15 %
2203-2B Youth/Children - Messy Church Revenue		250.00	-250.00	
2203-2C OWL - Revenue	12,468.81	15,680.00	-3,211.19	79.52 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 2203-2 Youth/Children Programs - Revenue	28,257.81	18,680.00	9,577.81	151.27 %
Total 2203 Faith Development & Study - Revenue	28,257.81	19,680.00	8,577.81	143.59 %
2300 Circles of Care - Revenue				
2302 Addiction Recovery - Revenue				
2302-1 Medford Overcoming Addiction - Revenue	21,498.94		21,498.94	
Total 2302 Addiction Recovery - Revenue	21,498.94		21,498.94	
2304 Outdoor Church, Bread of Life and Outreach Meals - Revenue	5,186.09	3,000.00	2,186.09	172.87 %
2307 Social Justice and Civic Engagement Revenue				
2307-1 Safe Medford Revenue	310.00		310.00	
2307-4 Mobilize Medford	42.50		42.50	
2307-5 Mobilize Medford Education Fund	42.50		42.50	
Total 2307 Social Justice and Civic Engagement Revenue	395.00		395.00	
Total 2300 Circles of Care - Revenue	27,080.03	3,000.00	24,080.03	902.67 %
Total 2000 Ministries - Revenue	69,260.81	90,860.00	-21,599.19	76.23 %
3000 Partnerships - Revenue				
3002 West Medford Business Association - Revenue				
3002-1 WMBA Events - Revenue				
3002-1A Halloween Block Party - Revenue		500.00	-500.00	
Total 3002-1 WMBA Events - Revenue		500.00	-500.00	
Total 3002 West Medford Business Association - Revenue		500.00	-500.00	
3005 Other Community Partnerships Revenue	4,294.76		4,294.76	
3006 Community Partners Use of Space	914.87	1,500.00	-585.13	60.99 %
3007 Community Partnerships Fundraising 10%	2,684.80	1,000.00	1,684.80	268.48 %
3008 Community Partnerships Fundraising 15%	2,556.59	1,500.00	1,056.59	170.44 %
Total 3000 Partnerships - Revenue	10,451.02	4,500.00	5,951.02	232.24 %
3009 Community Partnerships Fundraising 20%	1,029.83		1,029.83	
Total Revenue	\$80,741.66	\$95,360.00	\$ -14,618.34	84.67 %
GROSS PROFIT	\$80,741.66	\$95,360.00	\$ -14,618.34	84.67 %
Expenditures				
5000 Plant and Properties				
5100 Ministry Center				
5101 Rent	24,090.00	21,780.00	2,310.00	110.61 %
5102 Electric	1,817.07	2,800.00	-982.93	64.90 %
5103 Gas	955.69	1,000.00	-44.31	95.57 %
5104 Water	22.13	200.00	-177.87	11.07 %
5105 Telephone/Internet	3,746.54	4,700.00	-953.46	79.71 %
5106 Equipment Lease (Copier)	3,126.83	3,000.00	126.83	104.23 %
5107 Facility Supplies	956.90	1,000.00	-43.10	95.69 %
5108 Bank/Credit Fees	863.26	1,200.00	-336.74	71.94 %
5109 Software/SaaS/Periodical subscriptions/licenses	4,716.60	8,000.00	-3,283.40	58.96 %
5110 Plant Renovations, Maintenance, Repair	3,692.35	5,000.00	-1,307.65	73.85 %
5112 Ministry Center Other	103.04	250.00	-146.96	41.22 %
5113 Technical Support		1,000.00	-1,000.00	
Total 5100 Ministry Center	44,090.41	49,930.00	-5,839.59	88.30 %
5200 Parsonage				
5201 Electricity	3,034.11	3,400.00	-365.89	89.24 %
5202 Gas	361.42	425.00	-63.58	85.04 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5203 Oil/Fuel	3,171.88	3,800.00	-628.12	83.47 %
5204 Water & Sewer	576.12	1,000.00	-423.88	57.61 %
5205 Landscaping	1,374.93	2,000.00	-625.07	68.75 %
5206 Snow Removal	891.00	1,000.00	-109.00	89.10 %
5207 Property Maintenance & Repair	6,841.64	6,000.00	841.64	114.03 %
5208 Heating System	1,770.18	700.00	1,070.18	252.88 %
5209 Electrical Repair	189.99	1,000.00	-810.01	19.00 %
Total 5200 Parsonage	18,211.27	19,325.00	-1,113.73	94.24 %
5300 Insurance				
5301 Property & Liability Ins.	7,416.25	6,650.00	766.25	111.52 %
Total 5300 Insurance	7,416.25	6,650.00	766.25	111.52 %
5400 Audit Services & Professional Fees		10,000.00	-10,000.00	
Total 5000 Plant and Properties	69,717.93	85,905.00	-16,187.07	81.16 %
6000 Staffing				
6010 Senior Pastor				
6010A Salary	54,092.04	44,871.75	9,220.29	120.55 %
6010B Business Expense	3,335.23	3,307.50	27.73	100.84 %
6010C Annuity & Insurance				
6010C-1 Senior Pastor Annuity	8,408.40	8,828.82	-420.42	95.24 %
6010C-2 Senior Pastor Life/Disability		945.95	-945.95	
6010C-3 Senior Pastor Health	16,925.50	23,385.00	-6,459.50	72.38 %
6010C-4 Senior Pastor Dental	1,021.75	1,108.25	-86.50	92.19 %
Total 6010C Annuity & Insurance	26,355.65	34,268.02	-7,912.37	76.91 %
6010D Furnishings Allowance	4,729.72	3,638.25	1,091.47	130.00 %
6010E Social Security Offset	4,003.27	4,824.32	-821.05	82.98 %
6010F Housing Equity (TSA)	2,402.40	2,522.52	-120.12	95.24 %
6010H Church Plant Coaching	3,701.52	5,000.00	-1,298.48	74.03 %
6010I Sr. Pastor Continuing Education	1,005.01	1,000.00	5.01	100.50 %
Total 6010 Senior Pastor	99,624.84	99,432.36	192.48	100.19 %
6015 Associate/Student Minister				
6015A Salary	0.00	4,500.00	-4,500.00	0.00 %
Total 6015 Associate/Student Minister	0.00	4,500.00	-4,500.00	0.00 %
6030 Office Administrator				
6030A Salary	4,000.00	32,500.00	-28,500.00	12.31 %
6030B Taxes	306.00	2,486.25	-2,180.25	12.31 %
Total 6030 Office Administrator	4,306.00	34,986.25	-30,680.25	12.31 %
6040 Bookkeeper				
6040A Salary	20,929.29	20,475.00	454.29	102.22 %
6040B Taxes	1,679.12	1,566.34	112.78	107.20 %
Total 6040 Bookkeeper	22,608.41	22,041.34	567.07	102.57 %
6050 Sexton	898.80		898.80	
6050A Salary	7,272.52	12,012.00	-4,739.48	60.54 %
6050B Taxes	557.70	918.92	-361.22	60.69 %
Total 6050 Sexton	8,729.02	12,930.92	-4,201.90	67.51 %
6060 Contract Services				
6060A Payroll Services	2,824.42	2,600.00	224.42	108.63 %
6060B Staff Background Check & Search Services	88.00	1,400.00	-1,312.00	6.29 %
6060C Grant Writing, Marketing and Fundraising Outsourcing				

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6060C-2 Mobile Cause and Other Fundraising Expense	2,988.00	3,000.00	-12.00	99.60 %
Total 6060C Grant Writing, Marketing and Fundraising Outsourcing	2,988.00	3,000.00	-12.00	99.60 %
6060D Marketing Branding and Social Media Service				
6060D-3 Social Media Mktg Tools/Service Contract	1,418.51	3,000.00	-1,581.49	47.28 %
Total 6060D Marketing Branding and Social Media Service	1,418.51	3,000.00	-1,581.49	47.28 %
6060E Consulting Services		2,500.00	-2,500.00	
Total 6060 Contract Services	7,318.93	12,500.00	-5,181.07	58.55 %
6070 Workers Compensation	1,043.00	2,500.00	-1,457.00	41.72 %
6075 Staff Training		750.00	-750.00	
6110 Legal Counsel/Fees		2,500.00	-2,500.00	
Total 6000 Staffing	143,630.20	192,140.87	-48,510.67	74.75 %
7000 Ministries - Expenditures				
7100 Being Sanctuary - Expenditures				
7101 Organizational Stewardship - Expenditures				
7101-A Sanctuary Supplies				
7101-A1 General Hospitality	346.18	1,200.00	-853.82	28.85 %
7101-A2 Office/General Supplies	452.71	1,000.00	-547.29	45.27 %
7101-A3 Postage	169.82	150.00	19.82	113.21 %
7101-A4 Meeting Supplies & Expenses		150.00	-150.00	
7101-A5 Petty Cash		150.00	-150.00	
Total 7101-A Sanctuary Supplies	968.71	2,650.00	-1,681.29	36.56 %
7101-B Sanctuary Advertising & Outreach		2,500.00	-2,500.00	
7101-C Sanctuary Guest Leaders & Performers		1,600.00	-1,600.00	
7101-D Donations from Sanctuary				
7101-D2 Discretionary Community Grants (Annual Tithe 17.5%)	868.88	858.88	10.00	101.16 %
7101-D3 Minister's Discretionary Fund (Annual Tithe 17.5%)	858.88	858.88	0.00	100.00 %
7101-D4 Designated Denominational Mission (Annual Tithe 15%)	736.15	736.18	-0.03	100.00 %
Total 7101-D Donations from Sanctuary	2,463.91	2,453.94	9.97	100.41 %
Total 7101 Organizational Stewardship - Expenditures	3,432.62	9,203.94	-5,771.32	37.30 %
Total 7100 Being Sanctuary - Expenditures	3,432.62	9,203.94	-5,771.32	37.30 %
7200 Faith Formation - Expenditures				
7201 Worship - Expenditures				
7201-1 Sunday Worship - Expenditures				
7201-1A Sunday Worship - Supplies/Fees	413.11	1,000.00	-586.89	41.31 %
7201-1C Sunday Worship - Guest Leaders/Performers	9,570.50	15,000.00	-5,429.50	63.80 %
Total 7201-1 Sunday Worship - Expenditures	9,983.61	16,000.00	-6,016.39	62.40 %
7201-2 Dinner /Breakfast Church - Expenditures		600.00	-600.00	
7201-4 Special Events - Expenditures	815.73	1,000.00	-184.27	81.57 %
Total 7201 Worship - Expenditures	10,799.34	17,600.00	-6,800.66	61.36 %
7202 Arts & Inspiration - Expenditures				
7202-1 Gallery - Expenditures				
7202-1A Gallery Supplies & Fees	456.99	300.00	156.99	152.33 %
7202-1B Gallery Advertising/Promotional		500.00	-500.00	
7202-1C Gallery Guest Leaders/Performers		4,000.00	-4,000.00	
Total 7202-1 Gallery - Expenditures	456.99	4,800.00	-4,343.01	9.52 %
7202-2 Film - Expenditures				
7202-2A Film - Supplies & Fees	19.99	1,000.00	-980.01	2.00 %
7202-2C Film - Guest Leaders/Performers		500.00	-500.00	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 7202-2 Film - Expenditures	19.99	1,500.00	-1,480.01	1.33 %
7202-3 Music - Expenditures				
7202-3C Music - Leaders/Performers	0.00		0.00	
Total 7202-3 Music - Expenditures	0.00		0.00	
Total 7202 Arts & Inspiration - Expenditures	476.98	6,300.00	-5,823.02	7.57 %
7203 Faith Development & Study - Expenditures				
7203-1 Adult Programs - Expenditures		500.00	-500.00	
7203-2 Youth/Children Programs - Expenditures				
7203-2B Youth/Children - Messy Church Expenditures	6,687.77	12,250.00	-5,562.23	54.59 %
7203-2C OWL Expenditures	10,857.52	12,210.00	-1,352.48	88.92 %
Total 7203-2 Youth/Children Programs - Expenditures	17,545.29	24,460.00	-6,914.71	71.73 %
7203-3 Youth AM/PM Program - Expenditures				
7203-3A AM2PM Youth Program Director Salary	9,370.89		9,370.89	
7203-3B AM2PM Youth Program Director Taxes	618.48		618.48	
7203-3E AM2PM Program Expenses	2,465.58	2,397.50	68.08	102.84 %
Total 7203-3 Youth AM/PM Program - Expenditures	12,454.95	2,397.50	10,057.45	519.50 %
7203-4 FormingFaith.net - Expenditures		150.00	-150.00	
Total 7203 Faith Development & Study - Expenditures	30,000.24	27,507.50	2,492.74	109.06 %
Total 7200 Faith Formation - Expenditures	41,276.56	51,407.50	-10,130.94	80.29 %
7300 Circles of Care - Expenditures				
7301 Development and Training - Expenditures		500.00	-500.00	
7302 Addiction Recovery - Expenditures				
7302-1 Medford Overcoming Addiction - Expenditures	14,920.94		14,920.94	
Total 7302 Addiction Recovery - Expenditures	14,920.94		14,920.94	
7304 Outdoor Church, Bread of Life, Meals and Food Pantry	4,089.01	3,000.00	1,089.01	136.30 %
7305 City Mission Society - Expenditures	500.00	500.00	0.00	100.00 %
7306 Mission to Homebound - Expenditures		100.00	-100.00	
7307 Social Justice and Civic Engagement Expenditures				
7307-1 SafeMedford Expenditures	252.00		252.00	
Total 7307 Social Justice and Civic Engagement Expenditures	252.00		252.00	
Total 7300 Circles of Care - Expenditures	19,761.95	4,100.00	15,661.95	482.00 %
Total 7000 Ministries - Expenditures	64,471.13	64,711.44	-240.31	99.63 %
8000 Partnerships - Expenditures				
8001 UCC & MAUCC - Expenditures				
8001-1 UCC Delegate Expenses	240.00	250.00	-10.00	96.00 %
8001-2 United Church Mission (Annual Tithe 50%)	4,809.72	2,453.94	2,355.78	196.00 %
Total 8001 UCC & MAUCC - Expenditures	5,049.72	2,703.94	2,345.78	186.75 %
8002 West Medford Business Association - Expenditures				
8002-1 WMBA Events - Expenditures				
8002-1A Halloween Block Party - Expenditures		250.00	-250.00	
Total 8002-1 WMBA Events - Expenditures		250.00	-250.00	
8002-1B Other Events - Expenditures		200.00	-200.00	
Total 8002 West Medford Business Association - Expenditures		450.00	-450.00	
8003 Medford Interfaith Clergy Assoc. - Expenditures	839.75	100.00	739.75	839.75 %
8004 Medford Chamber of Commerce Expenditures		100.00	-100.00	
8005 Other Community Partnerships Expenditures				
8005-3 Reimbursed by UCC	705.01		705.01	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8005-4 Other	3,872.50		3,872.50	
Total 8005 Other Community Partnerships Expenditures	4,577.51		4,577.51	
Total 8000 Partnerships - Expenditures	10,466.98	3,353.94	7,113.04	312.08 %
Total Expenditures	\$288,286.24	\$346,111.25	\$ -57,825.01	83.29 %
NET OPERATING REVENUE	\$ -207,544.58	\$ -250,751.25	\$43,206.67	82.77 %
Other Revenue				
1100 Unrest. Sale Proceeds Contrib	240,000.00		240,000.00	
1300 Interest Income				
1301 Bank Account Interest				
1301B CB Savings - Restricted	2.31		2.31	
Total 1301 Bank Account Interest	2.31		2.31	
Total 1300 Interest Income	2.31		2.31	
Total Other Revenue	\$240,002.31	\$0.00	\$240,002.31	0.00%
NET OTHER REVENUE	\$240,002.31	\$0.00	\$240,002.31	0.00%
NET REVENUE	\$32,457.73	\$ -250,751.25	\$283,208.98	-12.94 %