

# Congregational Church of West Medford/Sanctuary UCC

## Budget vs. Actuals: FY2024 - FY24 P&L

July 2023 - June 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
2000 Ministries - Revenue				
2100 Being Sanctuary - Revenue				
2101 Organizational Stewardship - Revenue				
2101-A Donations & Contributions				
2101-A1 Pledges & Automatic Giving - Current Year	10,857.78	24,000.00	-13,142.22	45.24 %
2101-A8 Pass Through Donations		25,000.00	-25,000.00	
<b>Total 2101-A Donations &amp; Contributions</b>	<b>10,857.78</b>	<b>49,000.00</b>	<b>-38,142.22</b>	<b>22.16 %</b>
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	
<b>Total 2101-B Grants - Organizational Support</b>		<b>9,480.00</b>	<b>-9,480.00</b>	
<b>Total 2101 Organizational Stewardship - Revenue</b>	<b>10,857.78</b>	<b>58,480.00</b>	<b>-47,622.22</b>	<b>18.57 %</b>
<b>Total 2100 Being Sanctuary - Revenue</b>	<b>10,857.78</b>	<b>58,480.00</b>	<b>-47,622.22</b>	<b>18.57 %</b>
2200 Faith Formation - Revenue				
2201 Worship - Revenue				
2201-1 Sunday Worship - Revenue				
2201-1A Collections - Loose	185.00	1,500.00	-1,315.00	12.33 %
<b>Total 2201-1 Sunday Worship - Revenue</b>	<b>185.00</b>	<b>1,500.00</b>	<b>-1,315.00</b>	<b>12.33 %</b>
<b>Total 2201 Worship - Revenue</b>	<b>185.00</b>	<b>1,500.00</b>	<b>-1,315.00</b>	<b>12.33 %</b>
<b>Total 2200 Faith Formation - Revenue</b>	<b>185.00</b>	<b>1,500.00</b>	<b>-1,315.00</b>	<b>12.33 %</b>
2202 Arts & Inspiration - Revenue	231.35		231.35	
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	
<b>Total 2202-1 Gallery - Revenue</b>		<b>6,200.00</b>	<b>-6,200.00</b>	
2202-2 Film - Revenue		1,500.00	-1,500.00	
2202-A Contributions to A&I Ministry	341.61	500.00	-158.39	68.32 %
<b>Total 2202 Arts &amp; Inspiration - Revenue</b>	<b>572.96</b>	<b>8,200.00</b>	<b>-7,627.04</b>	<b>6.99 %</b>
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	2,955.90	0.00	2,955.90	
2203-2A2 AM2PM Revenue Fundraising		7,500.00	-7,500.00	
2203-2A3 AM2PM Revenue Grants	3,000.00	15,000.00	-12,000.00	20.00 %
<b>Total 2203-2A Youth/Children - AM2PM Revenue</b>	<b>5,955.90</b>	<b>22,500.00</b>	<b>-16,544.10</b>	<b>26.47 %</b>
2203-2B Youth/Children - Messy Church Revenue		250.00	-250.00	
2203-2C OWL - Revenue	8,144.74	15,680.00	-7,535.26	51.94 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 2203-2 Youth/Children Programs - Revenue</b>	<b>14,100.64</b>	<b>38,430.00</b>	<b>-24,329.36</b>	<b>36.69 %</b>
<b>Total 2203 Faith Development &amp; Study - Revenue</b>	<b>14,100.64</b>	<b>39,430.00</b>	<b>-25,329.36</b>	<b>35.76 %</b>
2300 Circles of Care - Revenue				
2302 Addiction Recovery - Revenue				
2302-1 Medford Overcoming Addiction - Revenue	20,791.53		20,791.53	
<b>Total 2302 Addiction Recovery - Revenue</b>	<b>20,791.53</b>		<b>20,791.53</b>	
2304 Outdoor Church, Bread of Life and Outreach Meals - Revenue	11,711.35	3,000.00	8,711.35	390.38 %
2307 Social Justice and Civic Engagement Revenue				
2307-1 Safe Medford Revenue	418.00		418.00	
<b>Total 2307 Social Justice and Civic Engagement Revenue</b>	<b>418.00</b>		<b>418.00</b>	
<b>Total 2300 Circles of Care - Revenue</b>	<b>32,920.88</b>	<b>3,000.00</b>	<b>29,920.88</b>	<b>1,097.36 %</b>
<b>Total 2000 Ministries - Revenue</b>	<b>58,637.26</b>	<b>110,610.00</b>	<b>-51,972.74</b>	<b>53.01 %</b>
3000 Partnerships - Revenue				
3002 West Medford Business Association - Revenue				
3002-1 WMBA Events - Revenue				
3002-1A Halloween Block Party - Revenue		500.00	-500.00	
<b>Total 3002-1 WMBA Events - Revenue</b>		<b>500.00</b>	<b>-500.00</b>	
<b>Total 3002 West Medford Business Association - Revenue</b>		<b>500.00</b>	<b>-500.00</b>	
3005 Other Community Partnerships Revenue	2,885.78		2,885.78	
3006 Community Partners Use of Space		1,500.00	-1,500.00	
3007 Community Partnerships Fundraising 10%	2,154.00	1,000.00	1,154.00	215.40 %
3008 Community Partnerships Fundraising 15%	4,523.18	1,500.00	3,023.18	301.55 %
<b>Total 3000 Partnerships - Revenue</b>	<b>9,562.96</b>	<b>4,500.00</b>	<b>5,062.96</b>	<b>212.51 %</b>
Billable Expenditure Revenue	2,663.53		2,663.53	
<b>Total Revenue</b>	<b>\$70,863.75</b>	<b>\$115,110.00</b>	<b>\$ -44,246.25</b>	<b>61.56 %</b>
<b>GROSS PROFIT</b>	<b>\$70,863.75</b>	<b>\$115,110.00</b>	<b>\$ -44,246.25</b>	<b>61.56 %</b>
Expenditures				
5000 Plant and Properties				
5100 Ministry Center				
5101 Rent	28,600.00	26,400.00	2,200.00	108.33 %
5102 Electric	1,851.60	2,800.00	-948.40	66.13 %
5103 Gas	775.95	1,200.00	-424.05	64.66 %
5104 Water	17.68	200.00	-182.32	8.84 %
5105 Telephone/Internet	3,972.50	4,700.00	-727.50	84.52 %
5106 Equipment Lease (Copier)	2,659.30	3,500.00	-840.70	75.98 %
5107 Facility Supplies	271.46	1,000.00	-728.54	27.15 %
5108 Bank/Credit Fees	721.90	1,200.00	-478.10	60.16 %
5109 Software/SaaS/Periodical subscriptions/licenses	5,420.13	6,000.00	-579.87	90.34 %
5110 Plant Renovations, Maintenance, Repair	700.00	5,000.00	-4,300.00	14.00 %
5112 Ministry Center Other	30.00	250.00	-220.00	12.00 %
5113 Technical Support		1,000.00	-1,000.00	
<b>Total 5100 Ministry Center</b>	<b>45,020.52</b>	<b>53,250.00</b>	<b>-8,229.48</b>	<b>84.55 %</b>
5200 Parsonage				
5201 Electricity	2,993.12	3,400.00	-406.88	88.03 %
5202 Gas	431.76	425.00	6.76	101.59 %
5203 Oil/Fuel	3,205.94	4,750.00	-1,544.06	67.49 %
5204 Water & Sewer	739.77	1,000.00	-260.23	73.98 %

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5205 Landscaping	2,112.00	2,000.00	112.00	105.60 %
5206 Snow Removal	146.00	1,000.00	-854.00	14.60 %
5207 Property Maintenance & Repair	3,190.49	6,000.00	-2,809.51	53.17 %
5208 Heating System	573.75	700.00	-126.25	81.96 %
5209 Electrical Repair		1,000.00	-1,000.00	
<b>Total 5200 Parsonage</b>	<b>13,392.83</b>	<b>20,275.00</b>	<b>-6,882.17</b>	<b>66.06 %</b>
5300 Insurance				
5301 Property & Liability Ins.	6,526.75	7,500.00	-973.25	87.02 %
<b>Total 5300 Insurance</b>	<b>6,526.75</b>	<b>7,500.00</b>	<b>-973.25</b>	<b>87.02 %</b>
5400 Audit Services & Professional Fees	625.00	10,000.00	-9,375.00	6.25 %
<b>Total 5000 Plant and Properties</b>	<b>65,565.10</b>	<b>91,025.00</b>	<b>-25,459.90</b>	<b>72.03 %</b>
6000 Staffing				
6010 Senior Pastor				
6010A Salary	54,165.02	53,846.10	318.92	100.59 %
6010B Business Expense	1,113.78	3,969.00	-2,855.22	28.06 %
6010C Annuity & Insurance				
6010C-1 Senior Pastor Annuity	8,408.40	9,983.36	-1,574.96	84.22 %
6010C-2 Senior Pastor Life/Disability		1,069.65	-1,069.65	
6010C-3 Senior Pastor Health	18,048.30	18,236.10	-187.80	98.97 %
6010C-4 Senior Pastor Dental	1,062.50	1,038.00	24.50	102.36 %
<b>Total 6010C Annuity &amp; Insurance</b>	<b>27,519.20</b>	<b>30,327.11</b>	<b>-2,807.91</b>	<b>90.74 %</b>
6010D Furnishings Allowance	3,274.44	4,365.90	-1,091.46	75.00 %
6010E Social Security Offset	5,306.86	5,455.19	-148.33	97.28 %
6010F Housing Equity (TSA)	2,402.40	2,852.39	-449.99	84.22 %
6010H Church Plant Coaching	4,297.06	6,000.00	-1,702.94	71.62 %
6010I Sr. Pastor Continuing Education	147.37	1,200.00	-1,052.63	12.28 %
<b>Total 6010 Senior Pastor</b>	<b>98,226.13</b>	<b>108,015.69</b>	<b>-9,789.56</b>	<b>90.94 %</b>
6015 Associate/Student Minister				
6015A Salary		0.00	0.00	
<b>Total 6015 Associate/Student Minister</b>		<b>0.00</b>	<b>0.00</b>	
6030 Office Administrator				
6030A Salary	2,338.70	23,400.00	-21,061.30	9.99 %
6030B Taxes		1,790.10	-1,790.10	
<b>Total 6030 Office Administrator</b>	<b>2,338.70</b>	<b>25,190.10</b>	<b>-22,851.40</b>	<b>9.28 %</b>
6040 Bookkeeper				
6040A Salary	23,743.69	24,570.00	-826.31	96.64 %
6040B Taxes	1,819.31	1,879.61	-60.30	96.79 %
<b>Total 6040 Bookkeeper</b>	<b>25,563.00</b>	<b>26,449.61</b>	<b>-886.61</b>	<b>96.65 %</b>
6050 Sexton	990.51		990.51	
6050A Salary	5,092.95	13,104.00	-8,011.05	38.87 %
6050B Taxes	510.04	1,002.46	-492.42	50.88 %
<b>Total 6050 Sexton</b>	<b>6,593.50</b>	<b>14,106.46</b>	<b>-7,512.96</b>	<b>46.74 %</b>
6060 Contract Services				
6060A Payroll Services	3,520.46	3,000.00	520.46	117.35 %
6060B Staff Background Check & Search Services		1,400.00	-1,400.00	
6060C Grant Writing, Marketing and Fundraising Outsourcing				
6060C-2 Mobile Cause and Other Fundraising Expense		3,000.00	-3,000.00	
<b>Total 6060C Grant Writing, Marketing and Fundraising Outsourcing</b>		<b>3,000.00</b>	<b>-3,000.00</b>	

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6060D Marketing Branding and Social Media Service	220.53		220.53	
6060D-3 Social Media Mktg Tools/Service Contract	575.67	3,000.00	-2,424.33	19.19 %
<b>Total 6060D Marketing Branding and Social Media Service</b>	<b>796.20</b>	<b>3,000.00</b>	<b>-2,203.80</b>	<b>26.54 %</b>
6060E Consulting Services	250.00	2,500.00	-2,250.00	10.00 %
<b>Total 6060 Contract Services</b>	<b>4,566.66</b>	<b>12,900.00</b>	<b>-8,333.34</b>	<b>35.40 %</b>
6070 Workers Compensation	1,369.00	2,500.00	-1,131.00	54.76 %
6075 Staff Training		750.00	-750.00	
6110 Legal Counsel/Fees		2,500.00	-2,500.00	
<b>Total 6000 Staffing</b>	<b>138,656.99</b>	<b>192,411.86</b>	<b>-53,754.87</b>	<b>72.06 %</b>
7000 Ministries - Expenditures				
7100 Being Sanctuary - Expenditures				
7101 Organizational Stewardship - Expenditures				
7101-A Sanctuary Supplies				
7101-A1 General Hospitality	333.02	1,200.00	-866.98	27.75 %
7101-A2 Office/General Supplies	149.24	1,000.00	-850.76	14.92 %
7101-A3 Postage	56.95	150.00	-93.05	37.97 %
7101-A4 Meeting Supplies & Expenses		150.00	-150.00	
7101-A5 Petty Cash		0.00	0.00	
<b>Total 7101-A Sanctuary Supplies</b>	<b>539.21</b>	<b>2,500.00</b>	<b>-1,960.79</b>	<b>21.57 %</b>
7101-B Sanctuary Advertising & Outreach	417.04	2,500.00	-2,082.96	16.68 %
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%)	858.88	858.88	0.00	100.00 %
7101-D3 Minister's Discretionary Fund (Annual Tithe 17.5%)	1,015.56	858.88	156.68	118.24 %
7101-D4 Designated Denominational Mission (Annual Tithe 15%)		736.18	-736.18	
<b>Total 7101-D Donations from Sanctuary</b>	<b>1,874.44</b>	<b>2,453.94</b>	<b>-579.50</b>	<b>76.38 %</b>
<b>Total 7101 Organizational Stewardship - Expenditures</b>	<b>2,830.69</b>	<b>9,053.94</b>	<b>-6,223.25</b>	<b>31.26 %</b>
<b>Total 7100 Being Sanctuary - Expenditures</b>	<b>2,830.69</b>	<b>9,053.94</b>	<b>-6,223.25</b>	<b>31.26 %</b>
7200 Faith Formation - Expenditures				
7201 Worship - Expenditures				
7201-1 Sunday Worship - Expenditures				
7201-1A Sunday Worship - Supplies/Fees	1,407.52	1,000.00	407.52	140.75 %
7201-1C Sunday Worship - Guest Leaders/Performers	14,807.16	12,000.00	2,807.16	123.39 %
<b>Total 7201-1 Sunday Worship - Expenditures</b>	<b>16,214.68</b>	<b>13,000.00</b>	<b>3,214.68</b>	<b>124.73 %</b>
7201-2 Dinner /Breakfast Church - Expenditures		600.00	-600.00	
7201-4 Special Events - Expenditures	149.44	1,000.00	-850.56	14.94 %
<b>Total 7201 Worship - Expenditures</b>	<b>16,364.12</b>	<b>14,600.00</b>	<b>1,764.12</b>	<b>112.08 %</b>
7202 Arts & Inspiration - Expenditures				
7202-1 Gallery - Expenditures				
7202-1A Gallery Supplies & Fees	500.00	500.00	0.00	100.00 %
7202-1B Gallery Advertising/Promotional		500.00	-500.00	
7202-1C Gallery Guest Leaders/Performers	930.00	2,000.00	-1,070.00	46.50 %
<b>Total 7202-1 Gallery - Expenditures</b>	<b>1,430.00</b>	<b>3,000.00</b>	<b>-1,570.00</b>	<b>47.67 %</b>
7202-2 Film - Expenditures				
7202-2A Film - Supplies & Fees	16.48	800.00	-783.52	2.06 %
7202-2C Film - Guest Leaders/Performers		500.00	-500.00	
<b>Total 7202-2 Film - Expenditures</b>	<b>16.48</b>	<b>1,300.00</b>	<b>-1,283.52</b>	<b>1.27 %</b>

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total 7202 Arts &amp; Inspiration - Expenditures</b>	<b>1,446.48</b>	<b>4,300.00</b>	<b>-2,853.52</b>	<b>33.64 %</b>
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	9,158.53	9,000.00	158.53	101.76 %
7203-2C OWL Expenditures	14,369.92	12,210.00	2,159.92	117.69 %
<b>Total 7203-2 Youth/Children Programs - Expenditures</b>	<b>23,528.45</b>	<b>21,210.00</b>	<b>2,318.45</b>	<b>110.93 %</b>
7203-3 Youth AM/PM Program - Expenditures				
7203-3A AM2PM Youth Program Director Salary	18,727.59		18,727.59	
7203-3B AM2PM Youth Program Director Taxes	1,384.42		1,384.42	
7203-3D AM2PM Peer Mentor Stipends	2,400.00		2,400.00	
7203-3E AM2PM Program Expenses	964.70	2,397.50	-1,432.80	40.24 %
<b>Total 7203-3 Youth AM/PM Program - Expenditures</b>	<b>23,476.71</b>	<b>2,397.50</b>	<b>21,079.21</b>	<b>979.22 %</b>
7203-4 FormingFaith.net - Expenditures		150.00	-150.00	
<b>Total 7203 Faith Development &amp; Study - Expenditures</b>	<b>47,005.16</b>	<b>24,257.50</b>	<b>22,747.66</b>	<b>193.78 %</b>
<b>Total 7200 Faith Formation - Expenditures</b>	<b>64,815.76</b>	<b>43,157.50</b>	<b>21,658.26</b>	<b>150.18 %</b>
7300 Circles of Care - Expenditures				
7301 Development and Training - Expenditures		500.00	-500.00	
7302 Addiction Recovery - Expenditures				
7302-1 Medford Overcoming Addiction - Expenditures	17,527.13		17,527.13	
<b>Total 7302 Addiction Recovery - Expenditures</b>	<b>17,527.13</b>		<b>17,527.13</b>	
7304 Outdoor Church, Bread of Life, Meals and Food Pantry	10,274.86	3,000.00	7,274.86	342.50 %
7305 City Mission Society - Expenditures		0.00	0.00	
7306 Mission to Homebound - Expenditures		100.00	-100.00	
7307 Social Justice and Civic Engagement Expenditures				
7307-1 SafeMedford Expenditures	267.75		267.75	
<b>Total 7307 Social Justice and Civic Engagement Expenditures</b>	<b>267.75</b>		<b>267.75</b>	
<b>Total 7300 Circles of Care - Expenditures</b>	<b>28,069.74</b>	<b>3,600.00</b>	<b>24,469.74</b>	<b>779.72 %</b>
<b>Total 7000 Ministries - Expenditures</b>	<b>95,716.19</b>	<b>55,811.44</b>	<b>39,904.75</b>	<b>171.50 %</b>
8000 Partnerships - Expenditures				
8001 UCC & MAUCC - Expenditures				
8001-1 UCC Delegate Expenses		250.00	-250.00	
8001-2 United Church Mission (Annual Tithe 50%)	100.00	2,453.94	-2,353.94	4.08 %
<b>Total 8001 UCC &amp; MAUCC - Expenditures</b>	<b>100.00</b>	<b>2,703.94</b>	<b>-2,603.94</b>	<b>3.70 %</b>
8002 West Medford Business Association - Expenditures				
8002-1 WMBA Events - Expenditures				
8002-1A Halloween Block Party - Expenditures		250.00	-250.00	
<b>Total 8002-1 WMBA Events - Expenditures</b>		<b>250.00</b>	<b>-250.00</b>	
8002-1B Other Events - Expenditures		200.00	-200.00	
<b>Total 8002 West Medford Business Association - Expenditures</b>		<b>450.00</b>	<b>-450.00</b>	
8003 Medford Interfaith Clergy Assoc. - Expenditures	200.00	100.00	100.00	200.00 %
8004 Medford Chamber of Commerce Expenditures	100.00	100.00	0.00	100.00 %
8005 Other Community Partnerships Expenditures	2,350.00		2,350.00	
8005-3 Reimbursed by UCC	87.65		87.65	
<b>Total 8005 Other Community Partnerships Expenditures</b>	<b>2,437.65</b>		<b>2,437.65</b>	
<b>Total 8000 Partnerships - Expenditures</b>	<b>2,837.65</b>	<b>3,353.94</b>	<b>-516.29</b>	<b>84.61 %</b>
<b>Total Expenditures</b>	<b>\$302,775.93</b>	<b>\$342,602.24</b>	<b>\$ -39,826.31</b>	<b>88.38 %</b>

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
NET OPERATING REVENUE	\$ -231,912.18	\$ -227,492.24	\$ -4,419.94	101.94 %
Other Revenue				
1100 Unrest. Sale Proceeds Contrib	225,000.00		225,000.00	
1300 Interest Income				
1301 Bank Account Interest				
1301B CB Savings - Restricted	2.96		2.96	
<b>Total 1301 Bank Account Interest</b>	<b>2.96</b>		<b>2.96</b>	
<b>Total 1300 Interest Income</b>	<b>2.96</b>		<b>2.96</b>	
<b>Total Other Revenue</b>	<b>\$225,002.96</b>	<b>\$0.00</b>	<b>\$225,002.96</b>	<b>0.00%</b>
NET OTHER REVENUE	\$225,002.96	\$0.00	\$225,002.96	0.00%
NET REVENUE	\$ -6,909.22	\$ -227,492.24	\$220,583.02	3.04 %