

Muhlenberg Ministry Spending Plan FINAL 2023

Description	2019 Actual	2020 Actual	2021 Actual	2022 Approved Budget	2023 Approved Budget
<b>INCOME</b>					
Gifts & Offerings	\$672,484.00	\$612,335.00	\$594,701.00	\$615,000.00	\$604,000.00
Gifts & Offerings (non-ELCA)	\$52,992.00	\$39,497.00	\$31,719.00	\$0.00	\$30,000.00
Campus Grants	\$28,196.00	\$29,720.00	\$27,879.00	\$30,000.00	\$29,000.00
Use of Church Building	\$16,400.00	\$10,928.00	\$12,769.00	\$1,000.00	\$25,500.00
SH cleaning - MAC	\$0.00	\$0.00	\$0.00	\$0.00	\$10,788.00
Investment Income	\$8,145.00	\$2,114.00	\$893.00	\$3,000.00	\$0.00
Miscellaneous Income	\$3,469.00	\$4,298.00	\$5,646.00	\$3,750.00	\$4,500.00
Daycare Building Use	\$24,502.00	\$25,716.00	\$25,973.00	\$36,000.00	\$32,988.00
Daycare Cleaning	\$15,900.00	\$15,120.00	\$15,600.00	\$15,000.00	\$12,000.00
Payroll Protection Program	\$0.00	\$85,989.00	\$0.00	\$0.00	\$0.00
Testamentary Gifts	\$0.00	\$0.00	\$107,095.00	\$0.00	\$0.00
Designated Reserves	\$0.00	\$0.00	\$0.00	\$79,400.00	\$0.00
Strength and Hope Campaign	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
Fund Liquidation and Van Sale	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00
New Income Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
	<b>\$822,088.00</b>	<b>\$825,717.00</b>	<b>\$824,694.00</b>	<b>\$783,150.00</b>	<b>\$823,776.00</b>
<b>EXPENSES</b>					
<b>BENEVOLENCE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Benevolence-AppmtPayments	\$67,248.00	\$59,920.00	\$59,470.00	\$31,250.00	\$31,250.00
Local & Global Mission	\$6,470.00	\$8,920.00	\$5,920.00	\$3,000.00	\$3,000.00
Caroline Furnace Support	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
<b>BENEVOLENCE EXPENSE TOTAL</b>	<b>\$73,718.00</b>	<b>\$68,840.00</b>	<b>\$65,390.00</b>	<b>\$39,250.00</b>	<b>\$34,250.00</b>
<b>PASTORAL CARE</b>					
Salary-Senior Pastor	\$79,146.00	\$84,527.00	\$62,664.00	\$85,413.00	\$87,975.00
Pension/Hosp-Senior Pasto	\$33,168.00	\$37,371.00	\$38,852.00	\$40,088.00	\$42,601.80
Auto Usage-Senior Pastor	\$1,669.00	\$1,210.00	\$53.00	\$3,600.00	\$1,000.00
Con Ed - Senior Pastor	\$1,500.00	\$1,718.00	\$1,500.00	\$1,500.00	\$1,500.00
Books/Per-Senior Pastor	\$298.00	\$322.00	\$6.00	\$300.00	\$300.00
Moving Exp-Senior Pastor	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerical Gar-Senior Pasto	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
Cell Phone-Senior Pastor	\$769.00	\$637.00	\$208.00	\$1,200.00	\$900.00
Salary-Associate	\$31,212.00	\$61,741.00	\$69,828.00	\$68,214.00	\$70,260.00
Pension/Hosp-Associate	\$7,819.00	\$15,555.00	\$13,872.00	\$9,620.00	\$10,500.00
Auto Usage-Associate	\$867.00	\$422.00	\$0.00	\$3,600.00	\$1,000.00
Books/Periodicals-Assoc	\$124.00	\$472.00	\$135.00	\$300.00	\$300.00
Clerical Gar - Associate	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
Con Ed - Associate	\$1,500.00	\$1,508.00	\$1,500.00	\$1,500.00	\$1,500.00

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Cell Phone-Associate	\$179.00	\$887.00	\$700.00	\$1,200.00	\$900.00
Moving Exp-Assoc Pastor	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
Supply Pastors	\$7.00	\$0.00	\$4,840.00	\$200.00	\$200.00
<b>PASTORAL CARE EXPENSE TOTAL</b>	<b>\$159,470.00</b>	<b>\$206,415.00</b>	<b>\$194,158.00</b>	<b>\$216,985.00</b>	<b>\$219,186.80</b>
<b>EDUCATION EXPENSES</b>					
Salary-Children's Minister	\$0.00	\$0.00	\$9,333.00	\$32,000.00	\$32,960.00
FICA-Children's Minister	\$0.00	\$0.00	\$714.00	\$2,450.00	\$2,522.00
Auto Usage - Children's Minister	\$0.00	\$0.00	\$0.00	\$800.00	\$250.00
Admin Exp - Children's Min	\$68.00	\$94.00	\$0.00	\$400.00	\$0.00
Salary&Benefits Christian Form	\$69,880.00	\$70,430.00	\$19,563.00	\$0.00	\$0.00
Salary - Small Group Coord	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
FICA - Small Group Coord	\$0.00	\$0.00	\$0.00	\$0.00	\$1,530.00
Salary - Youth Ministry	\$12,546.00	\$7,447.00	\$0.00	\$32,000.00	\$0.00
FICA - Youth Ministry	\$960.00	\$570.00	\$0.00	\$2,450.00	\$0.00
Auto Usage - Youth Min	\$0.00	\$0.00	\$0.00	\$600.00	\$1,000.00
Sunday Church School - Children & Youth	\$3,959.00	\$3,565.00	\$662.00	\$1,000.00	\$1,000.00
Vacation Church School	\$11.00	\$505.00	\$225.00	\$600.00	\$750.00
Youth Activities	\$459.00	\$227.00	\$0.00	\$2,000.00	\$1,000.00
High School - Kairos	-\$1,285.00	\$25.00	\$0.00	\$1,525.00	\$0.00
High School-Winter Celebration	\$210.00	\$914.00	\$0.00	\$0.00	\$0.00
Middle School - Lost & Found	\$950.00	\$0.00	\$0.00	\$0.00	\$0.00
Middle School - 7th Day	\$793.00	\$969.00	\$0.00	\$0.00	\$0.00
Confirmation - General	\$69.00	\$243.00	\$43.00	\$750.00	\$500.00
Adult Educational Resources	\$481.00	-\$42.00	\$105.00	\$500.00	\$200.00
Devotionals - Adult Ed	\$1,015.00	\$1,005.00	\$710.00	\$850.00	\$600.00
Children's Activities	\$357.00	\$15.00	\$94.00	\$100.00	\$100.00
Campus Ministry	\$1,935.00	\$1,656.00	\$254.00	\$7,500.00	\$7,500.00
<b>EDUCATION EXPENSES TOTAL</b>	<b>\$92,592.00</b>	<b>\$87,875.00</b>	<b>\$31,703.00</b>	<b>\$86,950.00</b>	<b>\$69,912.00</b>
<b>ADMINISTRATION</b>					
Salary - Parish Admin	\$49,120.00	\$50,480.00	\$50,855.00	\$50,855.00	\$53,906.00
FICA - Parish Admin	\$4,644.00	\$4,780.00	\$4,816.00	\$4,800.00	\$4,124.00
Hosp/Pension Parish Admi	\$15,440.00	\$15,769.00	\$16,060.00	\$16,400.00	\$16,892.00
Cell Phone - Parish Admin	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
Continuing Ed-Parish Admi	\$150.00	\$165.00	\$150.00	\$150.00	\$150.00
Salary - Office Assistant	\$11,542.00	\$12,000.00	\$12,094.00	\$11,820.00	\$15,000.00
FICA - Office Assistant	\$0.00	\$0.00	\$0.00	\$905.00	\$1,148.00
Salary - Secretary Sub	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
FICA - Secretary Sub	\$0.00	\$0.00	\$0.00	\$40.00	\$20.00
Salary - Finance Manager	\$0.00	\$0.00	\$2,110.00	\$30,000.00	\$25,000.00

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FICA - Finance Manager	\$0.00	\$0.00	\$161.00	\$0.00	\$1,913.00
Phone lines/equip/Internt	\$5,960.00	\$8,617.00	\$9,913.00	\$10,000.00	\$7,200.00
Office Supplies	\$4,357.00	\$2,152.00	\$3,670.00	\$4,500.00	\$3,500.00
Postage	\$3,248.00	\$4,160.00	\$4,060.00	\$4,500.00	\$3,000.00
Computer Supplies/Maint.	\$3,019.00	\$2,087.00	\$1,208.00	\$3,000.00	\$3,000.00
Equip. Service Contracts	\$5,377.00	\$1,280.00	\$2,732.00	\$5,500.00	\$4,000.00
Workers' Comp. Insurance	\$4,071.00	\$4,349.00	\$4,669.00	\$4,700.00	\$4,935.00
Financial Sec. Supplies	\$1,778.00	\$1,999.00	\$2,086.00	\$1,200.00	\$500.00
The Lutheran Magazine	\$294.00	\$182.00	\$0.00	\$350.00	\$250.00
Advertising - Employment	\$0.00	\$290.00	\$0.00	\$0.00	\$200.00
Staff Search Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Synod Gathering Expenses	\$2,623.00	\$30.00	\$585.00	\$4,000.00	\$1,000.00
Bus/Church Hospitality	\$720.00	\$380.00	\$880.00	\$1,500.00	\$750.00
Safe Church Program	\$271.00	\$85.00	\$243.00	\$500.00	\$250.00
Church Council Retreat	\$75.00	\$20.00	\$266.00	\$100.00	\$0.00
Stewardship	\$74.00	\$0.00	\$0.00	\$300.00	\$300.00
Pastors' Discretionary Fd	\$1,700.00	\$1,700.00	\$1,700.00	\$0.00	\$1,000.00
Council Discretionary Fund	\$700.00	\$700.00	\$700.00	\$700.00	\$500.00
Office Equipment Fund	\$3,000.00	\$6,000.00	\$6,000.00	\$0.00	\$0.00
Computer Upgrade Fund	\$2,394.00	\$8,497.00	\$6,000.00	\$0.00	\$0.00
Stormwater Fee	\$747.00	\$752.00	\$732.00	\$0.00	\$500.00
Pictorial Directory	-\$127.00	\$0.00	\$95.00	\$0.00	\$95.00
Bulletins	\$979.00	\$498.00	\$0.00	\$0.00	\$0.00
Call Process Expense	\$848.00	\$0.00	\$0.00	\$0.00	\$0.00
Communication Expense	\$463.00	\$609.00	-\$14,826.00	\$0.00	\$700.00
Legal Fees	\$0.00	\$0.00	\$8,891.00	\$0.00	\$350.00
<b>ADMINISTRATION EXPENSES TOTAL</b>	<b>\$124,178.00</b>	<b>\$128,265.00</b>	<b>\$126,534.00</b>	<b>\$156,920.00</b>	<b>\$152,033.00</b>
<b>WORSHIP EXPENSES</b>					
Salary - Min of Music	\$71,561.00	\$73,313.00	\$74,087.00	\$74,087.00	\$76,310.00
FICA/Medicare - MOM	\$5,520.00	\$5,631.00	\$5,668.00	\$5,668.00	\$5,838.00
Pension/Hosp - MOM	\$9,589.00	\$9,138.00	\$9,039.00	\$9,040.00	\$9,040.00
Books/Music Expense-MOM	\$21.00	\$0.00	\$36.00	\$200.00	\$200.00
Continuing Ed-MOM	\$1,200.00	\$1,240.00	\$1,235.00	\$1,200.00	\$1,200.00
Auto Usage-MOM	\$0.00	\$0.00	\$0.00	\$250.00	\$125.00
Cell Phone-MOM	\$90.00	\$90.00	\$90.00	\$180.00	\$180.00
Prof Fees/Expenses	\$257.00	\$195.00	\$195.00	\$200.00	\$200.00
Nursery Salary	\$9,317.00	\$5,589.00	\$0.00	\$0.00	\$4,680.00
Nursery FICA	\$703.00	\$428.00	\$0.00	\$0.00	\$358.00
Nursery Supplies	\$115.00	\$0.00	\$0.00	\$0.00	\$0.00
Salary-PT Accompanist	\$10,567.00	\$11,000.00	\$11,192.00	\$11,192.00	\$11,192.00
FICA-PT Accompanist	\$820.00	\$842.00	\$856.00	\$856.00	\$857.00
Salary-Handbell Director	\$7,841.00	\$7,978.00	\$8,118.00	\$8,118.00	\$8,118.00

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FICA-Handbell Director	\$600.00	\$610.00	\$621.00	\$621.00	\$621.00	
Continuing Ed - Handbell	\$0.00	\$485.00	\$300.00	\$300.00	\$0.00	
Salary-Childrens Choir Di	\$4,500.00	\$4,579.00	\$4,659.00	\$0.00	\$0.00	
FICA-Childrens Choir Dir	\$344.00	\$350.00	\$356.00	\$0.00	\$0.00	
Altar/Comm/Worship Suppli	\$3,075.00	\$3,118.00	\$4,503.00	\$3,000.00	\$3,000.00	
Supply Organists	\$1,200.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	
Music Program	\$556.00	-\$7.00	\$80.00	\$0.00	\$200.00	
Copyright Fees	\$510.00	\$1,137.00	\$1,103.00	\$1,000.00	\$1,500.00	
Special Services/Supplies	\$123.00	\$0.00	\$0.00	\$250.00	\$150.00	
Choir Music	\$1,132.00	\$391.00	\$458.00	\$600.00	\$600.00	
Organ/Piano Maintenance	\$2,100.00	\$1,835.00	\$2,210.00	\$1,500.00	\$1,500.00	
Organ Fund	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00	
Guest Musicians	\$3,050.00	\$1,125.00	\$1,150.00	\$3,000.00	\$1,500.00	
Adult Bell Choir	\$331.00	\$43.00	\$114.00	\$250.00	\$100.00	
Music Admin/Equip	\$0.00	\$36.00	\$53.00	\$150.00	\$0.00	
Handbell repair fund	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00	
MoM Stipend	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	\$4,800.00	
<b>WORSHIP EXPENSES</b>	<b>\$141,838.00</b>	<b>\$135,258.00</b>	<b>\$132,023.00</b>	<b>\$128,362.00</b>	<b>\$134,069.00</b>	
<b>PROPERTY CARE &amp; MAINT.</b>						
Salary-Sexton	\$33,190.00	\$34,271.00	\$34,362.00	\$34,365.00	\$24,700.00	
FICA-Sexton	\$2,562.00	\$2,629.00	\$2,629.00	\$2,630.00	\$1,890.00	
Pension/Hosp - Sexton	\$13,983.00	\$14,150.00	\$14,579.00	\$14,940.00	\$0.00	
Salary-Part-time Sexton	\$12,608.00	\$13,054.00	\$13,028.00	\$13,030.00	\$15,600.00	
FICA-Part-time Sexton	\$976.00	\$999.00	\$997.00	\$997.00	\$1,194.00	
Substitute Sexton	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	
Fuel-Gas	\$4,685.00	\$3,300.00	\$5,601.00	\$6,000.00	\$6,000.00	
Utilities--Activities Cen	\$18,015.00	\$16,865.00	\$16,095.00	\$20,000.00	\$20,000.00	
Elevator Maintenance	\$3,856.00	\$2,600.00	\$4,114.00	\$4,250.00	\$3,700.00	
Lights & Water	\$19,767.00	\$14,427.00	\$15,770.00	\$16,750.00	\$22,400.00	
Janitorial/Kitchen Supp.	\$4,840.00	\$4,162.00	\$3,783.00	\$4,000.00	\$5,600.00	
Property & Liab. Ins.	\$12,608.00	\$13,036.00	\$14,608.00	\$14,000.00	\$15,000.00	
Church Repairs & Maint.	\$53,424.00	\$37,444.00	\$42,886.00	\$30,000.00	\$37,500.00	
Campus Repair Reserve	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	
Van Expense-Net of Income	\$843.00	\$600.00	\$853.00	\$0.00	\$0.00	
Van Replacement Fund	\$5,275.00	\$5,275.00	\$1,250.00	\$0.00	\$0.00	
Audio Visual Fund	\$2,500.00	\$3,182.00	\$2,500.00	\$2,000.00	\$0.00	Note 1
Ott Street Expenses	\$4,051.00	\$3,467.00	\$5,096.00	\$0.00	\$0.00	Note 2
<b>PROPERTY CARE &amp; MAINT. EXPENSES</b>	<b>\$194,183.00</b>	<b>\$170,461.00</b>	<b>\$179,151.00</b>	<b>\$164,162.00</b>	<b>\$153,784.00</b>	

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<b>EVANGELISM MINISTRY</b>						
Church Promotion	\$1,519.00	\$18.00	\$0.00	\$0.00	\$250.00	
Sunday Morning Receptions	\$43.00	\$0.00	\$0.00	\$0.00	\$0.00	
New Member Class	\$355.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>EVANGELISM MINISTRY EXPENSES</b>	<b>\$1,917.00</b>	<b>\$18.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.00</b>	
<b>CARE MINISTRY</b>						
Care Ministry Expenses	\$54.00	\$50.00	\$194.00	\$0.00	\$650.00	
Church Coffee	\$1,294.00	\$0.00	\$136.00	\$0.00	\$0.00	
<b>CARE MINISTRY EXPENSES</b>	<b>\$1,348.00</b>	<b>\$50.00</b>	<b>\$330.00</b>	<b>\$0.00</b>	<b>\$650.00</b>	
<b>FELLOWSHIP MINISTRY</b>						
Fellowship Min Expenses	\$388.00	\$152.00	\$28.00	\$1,000.00	\$750.00	
Congregational Picnic	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	
<b>FELLOWSHIP MINISTRY Expenses</b>	<b>\$388.00</b>	<b>\$152.00</b>	<b>\$28.00</b>	<b>\$1,400.00</b>	<b>\$750.00</b>	
<b>COMM./MINISTRY SPECIALIST</b>						
Salary-Comm/Min Spec.	\$26,116.00	\$14,000.00	\$48,000.00	\$48,000.00	\$50,880.00	
FICA Taxes-Comm/Min Spec	\$2,013.00	\$1,071.00	\$3,672.00	\$3,672.00	\$3,892.00	
Health/Pen. Comm/Min Spec	\$6,844.00	\$2,072.00	\$6,336.00	\$5,760.00	\$5,933.00	
Mileage-Comm/Min Spec.	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00	
Cell Reimb-Comm/Min Spec	\$477.00	\$0.00	\$600.00	\$1,250.00	\$1,250.00	
CE - Communication/Min Sp	\$500.00	\$0.00	\$500.00	\$500.00	\$250.00	
Books/Per - Comm Spec	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	
Streaming Operators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Note 1
FICA - Streaming Operators	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Note 1
<b>COMM./MINISTRY Expenses</b>	<b>\$35,950.00</b>	<b>\$17,143.00</b>	<b>\$59,108.00</b>	<b>\$59,932.00</b>	<b>\$62,705.00</b>	
<b>TOTAL EXPENSES</b>	<b>\$825,582.00</b>	<b>\$814,477.00</b>	<b>\$844,364.00</b>	<b>\$853,961.00</b>	<b>\$827,840.00</b>	
<b>TOTAL INCOME</b>	<b>\$822,088.00</b>	<b>\$825,717.00</b>	<b>\$824,694.00</b>	<b>\$783,150.00</b>	<b>\$823,776.00</b>	
<b>Difference</b>	<b>-\$3,494.00</b>	<b>\$11,240.00</b>	<b>-\$19,670.00</b>	<b>-\$70,811.00</b>	<b>-\$4,064.00</b>	
<i>Note 1: Operators, equipment, and upgrades will be funded by the Wellstream Fund in '23.</i>						
<i>Note 2: Ott St house expenses are included with the church repair &amp; maintenance account</i>						