



# Muhlenberg Lutheran Church

*Open # Authentic # Relational # Serving*

281 East Market Street  
Harrisonburg, Virginia 22801

(540) 434-3496

info@muhlenberglutheran.org

**November 17, 2021**

## **A Message from the Treasurer**

On Sunday, November 21, at the Annual Congregation Meeting, I will present a report on the state of our finances in 2021 and our proposed fiscal plan for 2022.

While we previously distributed to you the **Proposed Fiscal Plan for 2022**, which Council approved (on October 25) for presentation to you, we are now sharing with you a **revised version** of the fiscal plan. **Here's why:** At our Council meeting on Monday, November 15, I shared with Council a revised version of the fiscal plan that reflects what we know now based on the most recently available information on our financial condition. Plus, I prepared a **detailed version** of the fiscal plan – using a format that many of you are familiar with seeing in prior years. With the additional document and the revised data, I believe that you now have a better view of how Muhlenberg's funds are being spent this year – and, how we anticipate they will be spent next year.

I look forward to seeing you on **Sunday, November 21**. I will make a brief presentation and reserve plenty of time for your questions and a discussion about our fiscal plan.

Thank you!

*Ted Sudol, Treasurer*

**Proposed Fiscal Plan for 2022**  
***Muhlenberg Lutheran Church***  
***Summary Version***

**Muhlenberg Lutheran Church**  
**Revised Proposed Fiscal Plan for 2022**

	FY2020 Fiscal Plan	FY2020 Actual	FY2021 Fiscal Plan	FY2021 Projected Actual	FY2022 Proposed Fiscal Plan
<b>INCOME</b>					
Gifts & Offerings	862,300	706,111	867,332	602,936	615,000
Grants	27,700	29,720	27,700	27,370	30,000
Investment/Trust Income	12,800	4,942	11,200	1,623	5,000
Church Building Use Offsets	58,316	51,764	58,830	51,278	52,000
Income - Miscellaneous	7,500	4,645	1,500	1,017	1,750
<b>Income - Total Before Other Funds</b>	<b>968,616.00</b>	<b>797,182</b>	<b>966,562</b>	<b>684,224</b>	<b>703,750</b>
Government Subsidy (2020)	-	85,989	-	-	-
Endowment Grant (2021)	-	-	-	28,000	-
Testamentary Gift Funds (2021)	-	-	-	79,095	-
Designated Reserve Funds (2022)	-	-	-	-	79,400
<b>INCOME - GRAND TOTAL</b>	<b>968,616</b>	<b>883,171</b>	<b>966,562</b>	<b>791,319</b>	<b>783,150</b>
<b>EXPENSES</b>					
<b>BENEVOLENCE</b>					
Benevolence	81,918	59,920	82,462	60,294	31,250
Local & Global Mission	9,920	8,920	9,920	8,920	3,000
Caroline Furnace	-	-	5,000	5,000	5,000
Subtotal - Benevolence	91,838	68,840	97,382	74,214	39,250
<b>PASTORAL CARE</b>					
Salaries	151,485	-	153,627	133,214	153,627
Benefits	60,661	-	63,158	62,258	63,158
Subtotal - Pastoral Care	212,146	206,417	216,785	195,472	216,785
<b>WORSHIP &amp; MUSIC</b>					
Salaries	113,601	-	113,006	102,867	98,197
Benefits	19,832	-	19,376	18,513	18,515
Program-Related (Essential)	18,470	-	16,260	14,925	11,000
Program-Related (Discretionary)	-	-	-	-	-
Subtotal - Worship Expenses	151,903	135,258	148,642	136,305	127,712
<b>ADMINISTRATION</b>					
Salaries	62,596	-	63,174	65,285	63,175
Benefits	23,797	-	26,576	23,155	22,895
Administrative-Related (Essential)	76,503	-	69,150	61,225	57,550
Administrative-Related (Discretionary)	-	-	-	-	6,100
Subtotal - Administration	162,896	128,525	158,900	149,665	149,720
<b>EDUCATION</b>					
Salaries	61,414	-	62,265	22,920	64,000
Benefits	23,252	-	20,893	6,915	4,900
Program-Related (Essential)	35,825	-	28,911	3,650	16,225
Program-Related (Discretionary)	-	-	-	-	2,025
Subtotal - Education	120,491	87,729	112,069	33,485	87,150
<b>COMMUNICATIONS</b>					
Salaries	39,174	-	48,000	48,000	48,000
Benefits	16,062	-	12,632	11,932	11,932
Program-Related (Essential)	2,500	-	2,500	2,500	960
Program-Related (Discretionary)	-	-	-	-	5,390
Subtotal - Communications	57,736	17,143	63,132	62,432	66,282
<b>PROPERTY CARE &amp; MAINTENANCE</b>					
Salaries	46,775	-	47,590	47,392	47,395
Benefits	17,831	-	18,561	18,562	18,567
Administrative-Related (Essential)	98,000	-	99,000	118,070	99,000
Administrative-Related (Discretionary)	-	-	-	-	2,000
Subtotal - Property Care & Maintenance	162,606	170,461	165,151	184,024	166,962
<b>OTHER MINISTRIES (EVANGELISM-CARE-FELLOWSHIP)</b>					
Other Ministries	7,000	-	4,500	360	250
Subtotal - Other Ministries	7,000	-40	4,500	360	250
Expenses - Total Before Non-Budget Item	-	-	-	835,957	854,111
Endowment Grant-Funded Expenses (2021)	-	-	-	26,545	-
<b>EXPENSES - GRAND TOTAL</b>	<b>968,616</b>	<b>814,332</b>	<b>966,562</b>	<b>862,502</b>	<b>854,111</b>
<b>Income / Expenses: Surplus (Deficiency)</b>	<b>0</b>	<b>68,664</b>	<b>0</b>	<b>-71,183</b>	<b>-70,961</b>

**Footnote**

The Proposed Fiscal Plan for 2022 does **not** include several potential expenditures - totalling **\$48,400**. It is proposed that these potential expenditures would be wait-listed until determinations can be made during 2022 whether sufficient resources are available to fund these expenditures. Specifically:

\$31,250 : An additional appropriation for Benevolence to the Synod, reflecting five percent of Projected Gifts & Offerings in 2022.

\$ 6,000 : An additional appropriation for Local & Global Mission work, reflecting the amount appropriated for this purpose in recent years.

\$ 850 : An additional appropriation for discretionary spending for Worship & Music, reflecting projected non-essential expenditures.

\$10,300 : An additional appropriation for discretionary spending for Administration matters, reflecting projected non-essential expenditures.

Original Version Approved by Council for Presentation to the Congregation: October 25, 2021

Revised Version Approved by Council for Presentation to the Congregation: November 15, 2021

Presentation to the Congregation by Ted Sudol, Treasurer: November 21, 2021

**Proposed Fiscal Plan for 2022**  
***Muhlenberg Lutheran Church***  
***Detailed Version***

<b>Muhlenberg Lutheran Church</b>								
<b>Proposed Fiscal Plan for 2022 - Detail Version</b>								
<i>Approved by Council on November 15, 2021</i>								
	Category	Sub-Category	Fund Accounts	FY2022 Proposed Fiscal Plan	FY2021 Projected Actual	FY2021 Fiscal Plan	FY 2020 Actual	FY2020 Fiscal Plan
<b>INCOME</b>			1000					
	Contributions	Gifts & Offerings	1001-112	615,000	602,936	867,332	708,000	862,300
		Grants	1005	30,000	27,370	27,700	29,031	27,700
		Trust (Heatwole)	1012	2,000	1,408	2,200	2,828	1,800
	Sub-Total Contributions			647,000	631,714	897,232	739,859	891,800
	Building Use Offsets	Other	1007	1,000	425	17,000	3,095	17,000
		Use of Church	1015	36,000	35,853	26,230	33,448	25,716
		Cleaning (Day Care)	1016	15,000	15,000	15,600	15,120	15,600
	Sub-Total Building Use Offsets			52,000	51,278	58,830	51,663	58,316
	Other Income	Investments	1011	3,000	215	9,000	2,114	11,000
		Miscellaneous	1013	1,750	1,017	1,500	3,546	7,500
	Sub-Total Other Income			4,750	1,232	10,500	5,660	18,500
<b>Income (Before Other Funds)</b>			<b>1000</b>	<b>703,750</b>	<b>684,224</b>	<b>966,562</b>	<b>797,182</b>	<b>968,616</b>
	Government Subsidy (2020)			-	-	-	85,989	
	Endowment Grant (2021)			-	28,000	-	-	
	Testamentary Gift Funds (2021)			-	79,095	-	-	
	Designated Reserve Funds (2022)			79,400	-	-	-	
<b>Income - Grand Total</b>				<b>783,150</b>	<b>791,319</b>	<b>966,562</b>	<b>883,171</b>	<b>968,616</b>
<b>EXPENSES</b>								
<b>Benevolence &amp; Mission</b>			1200					
		Benevolence	1201	31,250	60,294	82,462	59,920	81,918
		Local & Global Mission	1202	3,000	8,920	9,920	8,920	9,920
		Caroline Furnace Commitment	1202-001	5,000	5,000	5,000		
	Sub-Total Benevolence & Mission		<b>1200</b>	<b>39,250</b>	<b>74,214</b>	<b>97,382</b>	<b>68,840</b>	<b>91,838</b>
<b>Pastoral Care</b>			2200					
		Salary - Senior Pastor	2201	85,413	65,000	85,413		83,944
		Pension/Healthcare - Senior Pastor	2203	40,088	40,088	40,088		37,222
		Auto Usage - Senior Pastor	2204	3,600	2,700	3,600		3,600

	Category	Sub-Category	Fund Accounts	FY2022 Proposed Fiscal Plan	FY2021 Projected Actual	FY2021 Fiscal Plan	FY 2020 Actual	FY2020 Fiscal Plan
		Con Ed - Senior Pastor	2205	1,500	1,500	1,500		1,500
		Books/Periodicals - Senior Pastor	2206	300	300	300		300
		Clerical Garments - Senior Pastor	2208	125	125	125		125
		Cell Phone - Senior Pastor	2209	1,200	1,200	1,200		1,200
		Salary - Associate Pastor	2230	68,214	68,214	68,214		67,041
		Pension/Healthcare - Associate Pastor	2230-002	9,620	9,620	9,620		9,989
		Auto Usage - Associate Pastor	2231	3,600	3,600	3,600		3,600
		Books/Periodicals - Associate Pastor	2232	300	300	300		300
		Clerical Garments - Associate Pastor	2233	125	125	125		125
		Con Ed - Associate Pastor	2234	1,500	1,500	1,500		1,500
		Cell Phone - Associate Pastor	2235	1,200	1,200	1,200		1,200
	<b>Sub-Total Pastoral Care</b>		<b>2200</b>	<b>216,785</b>	<b>195,472</b>	<b>216,785</b>	<b>206,417</b>	<b>212,146</b>
	<b>Education</b>		2300					
		Salary - Children Minister	2310	32,000	13,520	49,499		47,811
		Salary - Youth Minister	2350-001	32,000	9,400	12,766		12,766
		FICA Taxes- Youth Minister	2311	2,450	700	3,787		3,658
		Pension/Healthcare	2312	0	4,070	16,751		15,943
		Books/Periodicals	2313	0	100	100		100
		Auto Usage - Youth Minister	2314	800	200	1,400		800
		Cell Phone	2316	0	40	240		180
		Continuing Education	2317	525	525	525		525
		Admin Expenses - Youth Minister	2320	200	100	200		200
		FICA - Children Minister	2351-001	2,450	1,040	977		977
		Auto Usage - Children Minister	2353	600	40	600		600
		Admin Expenses - Children Minister	2357	100	100	100		100
		Sunday Church School	2321	1,000	1,000	4,000		5,000
		Vacation Church School	2322	600	250	1,200		1,500
		Children's Church	2324	0	0	100		200
		Devotionals	2325	850	500	850		850
		J Crew - Mission Trip	2327	0	0			3,000
		J Crew - Kairos	2328	1,525	0	1,525		1,525
		J Crew - Winter Celebration	2329	0	-	-		1,800
		J Crew	2330	2,000	1,000	2,000		2,700
		Confirmation Camp	2331	0	0	500		1,000
		Camperships	2333	0	0	1,000		1,500
		Alpha Teens	2335	0	0	750		1,000
		Alpha Teens - Lost & Found	2335-001	0	0	1,000		1,500

	Category	Sub-Category	Fund Accounts	FY2022 Proposed Fiscal Plan	FY2021 Projected Actual	FY2021 Fiscal Plan	FY 2020 Actual	FY2020 Fiscal Plan
		7th Day	2335-002	0	0	1,350		1,350
		Confirmation - General	2336	750	0	750		1,800
		Library Supplies	2337	0	0			50
		Educational Resources	2338	500	250	500		800
		Education Planning	2338-001	200	200	200		200
		Women's Retreats	2339	0	0			200
		JAMers	2340	100	200	400		600
		Retreat Ministry - Small Group	2342	0	0	300		
		SPLASH Ministry	2343	0	0	100		200
		Marriage Enrichment	2345	0	0	200		350
		YAMs	2346	0	0			500
		Formation Nursery	2347	0	0	100		200
		Family Camp	2349	0	0	800		
		Campus Ministry	2360	7,500	250	7,500		7,500
		Synod Events- Youth Scholarships		1,000	0			
	<b>Sub-Total Education</b>		<b>2300</b>	<b>87,150</b>	<b>33,485</b>	<b>112,069</b>	<b>87,729</b>	<b>120,491</b>
	<b>Administration</b>		2400					
		Salary - Parish Administrator	2401	50,855	50,855	50,855		49,980
		Salary - Office Assistant	2401-001	11,820	11,820	11,819		11,616
		Salary - Substitute Secretary	2401-002	500	500	500		1,000
		FICA Taxes - Parish Administrator	2403	4,800	4,800	3,890		3,823
		FICA - Office Assistant	2403-001	905	905	904		889
		FICA - Substitute Secretary	2403-002	40	40	38		77
		Pension/Healthcare - Parish Administrator	2404-262	16,400	16,400	16,394		15,944
		Cell Phone - Parish Administrator	2420	600	600	600		
		Telephone - Church	2421	10,000	9,900	9,000		7,000
		Supplies - Financial Secretary	2422	1,200	1,650	2,000		1,800
		The Lutheran Magazine	2424	350	350	350		350
		Supplies - Office (General)	2425	4,500	4,500	6,000		7,500
		Bulletins	2427	0	0	250		1,000
		Postage	2428	4,500	3,600	4,000		4,000
		Synod-Related	2430	4,000	1,200	4,000		4,000
		Continuing Education - Parish Administrator	2431	150	150	150		150
		Hospitality	2432	1,500	1,300	1,500		2,000
		Website	2433	-	-	500		500
		Insurance - Workers' Compensation	2434	4,700	4,700	4,500		2,814



	Category	Sub-Category	Fund Accounts	FY2022 Proposed Fiscal Plan	FY2021 Projected Actual	FY2021 Fiscal Plan	FY 2020 Actual	FY2020 Fiscal Plan
		Travel Allowance - Parish Administrator	2435	0	100	100		100
		Church Council Retreat	2436	100	275	100		100
		Equipment Service Contracts	2437	5,500	2,750	5,500		6,200
		Congregational Picnic	2438	400	0	400		400
		Returning Thanks Committee	2439	300	0	300		1,000
		Equipment Repairs	2440	0	0	250		700
		Computer Supplies/Maintenance	2443	3,000	2,000	3,000		10,500
		Pastors' Discretionary Fund	2446	1,700	5,700	1,700		1,700
		Council Discretionary Fund	2448	700	700	700		700
		Fellowship	2449	1,000	500	1,000		2,000
		Office Equipment Fund	2451	0	6,000	6,000		6,000
		Safe Church Program	2452	500	350	500		1,000
		Computer Upgrade Fund	2453	0	6,000	6,000		4,000
		Stormwater Fee	2455	0	750	800		400
		Pictorial Directory	2456	0	100	300		300
		Communications	2458	-	-	1,000		1,000
		Legal Fees (Hoover Penrod)		-	8,900	0		
		Salary/Fees - Financial Management Services		30,000	2,110	0		
		FICA - Financial Management Services		0	160	0		
	<b>Sub-Total Administration</b>		<b>2400</b>	<b>160,020</b>	<b>149,665</b>	<b>144,900</b>	<b>128,525</b>	<b>150,543</b>
	<b>Worship &amp; Music</b>		2500					
		Salary - Minister of Music (MoM)	2501-001	74,087	74,087	74,087		72,813
		FICA/Medicare - MoM	2501-002	5,668	5,668	5,668		5,570
		Pension/Healthcare - MoM	2501-003	9,040	9,040	8,983		9,393
		Books/Music - MoM	2501-004	200	50	200		200
		Continuing Education - MoM	2501-005	1,200	1,235	1,200		1,200
		Auto Usage - MoM	2501-006	250	0	250		250
		Cell Phone - MoM	2501-007	180	180	180		180
		Professional Fees/Expenses - MoM	2501-008	200	200	200		200
		Salary - Nursery	2505	-	0	7,350		9,631
		FICA - Nursery	2506	-	0	562		737
		Supplies - Nursery	2508	-	0	200		200
		Salary - Accompanist - Children's Choir	2510	0	0			4,579

	Category	Sub-Category	Fund Accounts	FY2022 Proposed Fiscal Plan	FY2021 Projected Actual	FY2021 Fiscal Plan	FY 2020 Actual	FY2020 Fiscal Plan
		FICA - Accompanist - Children's Choir	2510-001	0	0			350
		Salary - Accompanist (part-time)	2512	11,192	11,195	11,192		11,000
		FICA - Accompanist (part-time)	2512-001	856	855	856		842
		Salary - Hand bell Director	2513	8,118	8,125	8,118		7,978
		FICA - Hand bell Director	2513-001	621	625	621		610
		Continuing Education - Hand bell Director	2514	300	300	300		300
		Altar/Comm/Worship Supplies	2521	3,000	3,000	3,000		2,000
		Supply Organists	2522	1,500	0	2,800		2,800
		Music Program	2523	0	25	150		150
		Copyright Fees	2523-001	1,000	1,105	600		600
		Choir Robes	2523-002	0	0	500		500
		Seminars/Workshops	2524	0	0			200
		Special Services/Supplies	2525	250	250	500		985
		Supply Pastors	2526	200	6,000	200		500
		Choir Music	2527	600	500	1,500		2,210
		Organ/Piano Maintenance	2529	1,500	1,520	1,500		1,500
		Organ Fund	2529-001	0	1,100	1,100		1,100
		Service Recordings	2533	100	0	200		130
		Guest Musicians	2534	3,000	1,200	4,500		7,400
		Salary - Children's Choir Director	2535-100	0	4,660	4,659		
		FICA - Children's Choir Director	2535-101	0	360	356		
		Adult Bell Choir	2535-102	250	125	500		565
		Youth Hand bells	2535-103	0	0			
		Children's Choir	2536	0	0	300		700
		Acolyte/CA Robes	2537-001	0	0	130		130
		Music Administration/Equipment	2538	150	100	250		970
		Music Advertisement	2541	0	0	100		100
		Hymnals	2543	0	0	330		330
		Hospitality/Outreach - MoM	2544	0	0	200		200
		Art & Environment	2545	0	0	200		200
		Hand bell repairs	2546	300	0	300		300
		Stipend - MoM	2550	4,800	4,800	4,800		4,800
	<b>Subtotal Worship Expenses</b>		<b>2500</b>	<b>128,562</b>	<b>136,305</b>	<b>148,642</b>	<b>135,258</b>	<b>154,403</b>
	<b>Property Care &amp; Maintenance</b>		2600					
		Salary - Sexton	2601	34,365	34,362	34,362		33,771

	Category	Sub-Category	Fund Accounts	FY2022 Proposed Fiscal Plan	FY2021 Projected Actual	FY2021 Fiscal Plan	FY 2020 Actual	FY2020 Fiscal Plan
		FICA - Sexton	2602	2,630	2,629	2,629		2,583
		Pension/Healthcare - Sexton	2603	14,940	14,936	14,936		14,268
		Salary - Associate Sexton (part-time)	2605	13,030	13,030	13,028		12,804
		FICA - Associate Sexton (part-time)	2606	997	997	997		980
		Substitute Sexton	2614	200	200	200		200
		Fuel - Gas	2615	6,000	5,600	6,000		6,000
		Utilities - Activities Center	2620	20,000	16,750	20,000		20,000
		Elevator Maintenance	2621	4,250	3,800	4,500		4,500
		Lights & Water	2622	16,750	16,250	18,500		18,500
		Janitorial/Kitchen Supplies	2623	4,000	4,300	5,000		5,000
		Insurance - Property & Liability	2624	14,000	14,610	14,000		12,353
		Church Repairs & Maintenance	2625	30,000	46,350	40,000		40,000
		Campus Repairs	2626	1,000	1,000	1,000		1,000
		Van (Net of Income)	2627	0	900	1,500		1,500
		Van Replacement Fund	2628	0	1,250	2,500		2,500
		Audio Visual	2629	2,000	3,330	2,500		2,500
		Ott Street	2630	2,000	3,730	0		
		Stormwater Fee	2455	800	-	-		
	<b>Sub-Total Property Care &amp; Maintenance</b>		<b>2600</b>	<b>166,962</b>	<b>184,024</b>	<b>181,651</b>	<b>170,461</b>	<b>178,459</b>
	<b>Evangelism-Care-Fellowship</b>							
	<b>Evangelism Ministry</b>		2700					
		Church Promotion	2701	-	0	1,500		2,000
		Sunday Morning Receptions	2702	-	0	500		1,000
		Miscellaneous	2703	-	0	500		1,000
		New Member Class	2704	-	0	500		1,000
	Care Ministry		2800					
		Care Ministry	2801	-	330	500		2,000
	Fellowship Ministry		2825					
		Fellowship Ministry	2826	-	30	1,000		
	Summary - Evangelism-Care-Fellowship		2700-2800-2825	250		-	-40	
	<b>Sub-Total Evangelism-Care-Fellowship</b>			<b>250</b>	<b>360</b>	<b>4,500</b>	<b>-40</b>	



