

Account Number	Discretionary Nondiscretionary	Expense Accounts	2018		2019		2020		Over/under	Proposed Budget 2021	Percentage of Total Budget
			Budget 2018	Actual Expense 12/31/2018	Budget 2019	Actual Expense 12/31/2019	Budget 2020	Actual Expense 12/31/2020			
		WORSHIP MINISTRY									
51100	D	Worship - Durable Sanctuary Supplies	\$100.00	\$460.75	\$200.00	\$0.00	\$200.00	\$ 319.47	-\$119.47	\$500.00	
51110	N	Worship - Expendable Sanctuary Supplies	\$700.00	\$243.32	\$350.00	\$326.48	\$350.00	443.22	-\$93.22	\$350.00	
51410	D	Worship - Music -Other	\$300.00	\$16.89	\$250.00	\$0.00					
51420	D	Worship - Music - Rejoicers/Cherub	\$75.00	\$0.00	\$75.00	\$0.00					
51440	N	Worship - Music Contracts	\$450.00	\$491.00	\$450.00	\$701.00	\$700.00	\$ 851.25	-\$151.25	\$900.00	
51480	D	Worship - Music	\$800.00	\$242.47	\$800.00	\$760.33	\$600.00	\$ 701.25	-\$101.25	\$700.00	
51500	D	Worship - Music Conferences	\$250.00	\$0.00	\$0.00	\$0.00					
51600	N	Worship - Bulletins	\$700.00	\$458.84	\$600.00	\$217.00	\$500.00	479.00	\$21.00	\$500.00	
51700	N	Instrument Maintenance/Repair	\$300.00	\$170.20	\$400.00	\$210.48	\$400.00	\$ -	\$400.00	\$400.00	
		Total Worship	\$3,675.00	\$2,083.47	\$3,125.00	\$2,215.29	\$2,750.00	\$2,794.19	-\$44.19	\$3,350.00	1.2%
		RESOURCE MINISTRY									
52100	N	Bank Fees	\$240.00	\$540.75	\$300.00	\$339.23	\$400.00	798.39	-\$398.39	\$800.00	
52500	N	Copier	\$2,500.00	\$2,728.44	\$2,900.00	\$2,931.33	\$3,500.00	3,278.00	\$222.00	\$3,500.00	
52510	N	Office Supplies	\$1,600.00	\$1,502.15	\$1,200.00	\$1,398.07	\$1,600.00	\$ 1,378.47	\$221.53	\$1,300.00	
52540	N	Postage	\$550.00	\$550.00	\$400.00	\$153.12	\$550.00	\$ 360.40	\$189.60	\$550.00	
52560	D	Printing/Misc	\$300.00	\$0.00	\$500.00	\$105.32	\$300.00	\$ 135.17	\$164.83	\$150.00	
52690	N	Software Maintenance	\$700.00	\$0.00	\$400.00	\$341.43	\$700.00	\$ 1,021.23	-\$321.23	\$1,100.00	
57100	N	Evangelism - Supplies	\$400.00	\$184.00	\$400.00	\$257.31	\$300.00	\$ 205.00	\$95.00	\$200.00	
57120	N	Evangelism - Advertising	\$1,000.00	\$713.00	\$1,000.00	\$976.98	\$1,200.00	836.59	\$363.41	\$1,200.00	
		Total Resource	\$7,290.00	\$6,218.34	\$7,100.00	\$6,502.79	\$8,550.00	\$8,013.25	\$536.75	\$8,800.00	3.1%
		Insurance									
52630	N	Building/Property Insurance	\$6,250.00	\$6,775.02	\$7,434.00	\$7,453.68	\$7,700.00	7,686.00	\$14.00	\$8,150.00	
52805	N	Work Comp Insurance	\$1,000.00	\$995.48	\$900.00	\$818.88	\$1,000.00	936.00	\$64.00	\$1,000.00	
		Total Insurance	\$7,250.00	\$7,770.50	\$8,334.00	\$8,272.56	\$8,700.00	\$8,622.00	\$78.00	\$9,150.00	3.2%

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		Building									
52610	N	Building/Equip Repair Maintenance	\$500.00	\$409.46	\$300.00	\$603.55	\$500.00	\$ 553.02	-\$53.02	\$500.00	
52620	D	Capital Restoration Fund	\$6,000.00	\$150.00	\$600.00	\$2,000.00	\$6,000.00	\$ 5,000.00	\$1,000.00	\$4,800.00	
52640	N	Building - General Supplies	\$500.00	\$857.84	\$500.00	\$419.21	\$500.00	\$ 142.77	\$357.23	\$500.00	
52650	N	Mortgage	\$37,176.00	\$46,512.00	\$46,512.00	\$42,784.73	\$37,176.00	35,129.55	\$2,046.45	\$37,176.00	
52651	N	Mortgage Interest (created for PPP)						2,046.45	-\$2,046.45	\$0.00	
52660	N	Snow Plowing	\$2,000.00	\$1,145.00	\$1,800.00	\$1,660.00	\$2,000.00	\$ 920.00	\$1,080.00	\$2,200.00	
52670	N	Electricity	\$10,500.00	\$9,356.96	\$11,000.00	\$9,580.86	\$11,000.00	6,270.68	\$4,729.32	\$9,000.00	
52675	N	Gas/Sewer/Water	\$3,000.00	\$3,384.85	\$3,300.00	\$3,179.67	\$3,400.00	2,804.66	\$595.34	\$3,200.00	
52680	N	Telephone/Internet/Web Hosting	\$1,800.00	\$2,107.68	\$1,800.00	\$1,688.09	\$1,800.00	1,778.79	\$21.21	\$2,200.00	
52685	N	Sanitation	\$1,700.00	\$1,786.06	\$1,700.00	\$3,301.92	\$1,700.00	2,160.75	-\$460.75	\$2,200.00	
		Total Building	\$63,176.00	\$65,709.85	\$67,512.00	\$65,218.03	\$64,076.00	\$56,806.67	-\$2,293.97	\$61,776.00	21.6%
		Payroll									
51200	D	Worship - Guest Musician / Organist	\$500.00	\$2,850.00	\$1,000.00	\$7,000.00	\$600.00	\$ 527.05	\$72.95	\$800.00	
51300	D	Worship - Guest Preacher	\$1,200.00	\$150.00	\$1,000.00	\$1,100.00	\$1,000.00	\$ 550.00	\$450.00	\$1,000.00	
52800	N	Employer Federal Tax Liability	\$5,296.10	\$3,069.20	\$6,725.65	\$3,777.49	\$5,296.10	4,817.64	\$478.46	\$4,596.06	
52801	N	Employee FICA/Medicare/Federal (created for PPP)					\$0.00	7,894.20	-\$7,894.20	\$0.00	
52809	N	Payroll Expenses	\$1,000.00	\$1,487.67	\$1,200.00	\$1,236.60	\$1,200.00	1,238.44	-\$38.44	\$1,300.00	
52810	N	Choir Director	\$9,830.00	\$7,213.20	\$10,124.90	\$9,411.64	\$9,830.00	9,328.38	\$501.62	\$10,010.22	
52830	N	Housekeeping/Janitor	\$3,900.00	\$3,591.46	\$4,017.00	\$3,379.06	\$3,900.00	3,183.84	\$716.16	\$3,971.50	
52840	N	Organist	\$12,000.00	\$17,210.88	\$16,500.00	\$0.00	\$12,000.00	1,600.00	\$10,400.00	\$10,000.00	
52845	N	Organist Benefits	\$10,000.00	\$3,688.51		\$0.00		0.00	\$0.00	\$0.00	
52850	N	Pastor Salary	\$74,880.00	\$72,403.16	\$64,340.00	\$69,262.08	\$71,166.72	69,231.98	\$1,934.74	\$71,339.88	
52855	N	Pastor Benefits	\$8,060.83	\$13,315.83	\$23,577.00	\$24,519.93	\$24,949.68	8,305.32	\$16,644.36	\$25,539.60	
52856	N	Pastor FICA Tax	\$5,728.32	\$5,538.56	\$4,923.00	\$0.00			\$0.00	\$0.00	
52856		Disability & Life Insurance (used for PPP)						1,765.24	-\$1,765.24	\$0.00	
52857		Employee selected & Reimbursed Benefits (created for PPP)						1,122.04	-\$1,122.04	\$0.00	
52870	N	Office Manager	\$43,500.00	\$13,497.19	\$43,500.00	\$38,446.91	\$43,500.00	41,892.02	\$1,607.98	\$44,297.50	
52871	N	Office Manager Benefits	\$7,000.00	\$7,946.94	\$11,500.00	\$9,432.57	\$9,367.68	3,122.56	\$6,245.12	\$9,926.42	
52872		Health Care Benefits (created for PPP)						14,974.94	-\$14,974.94	\$0.00	
52873		Retirement Benefits (created for PPP)						6,847.50	-\$6,847.50	\$0.00	
52875	N	Office - Temporary Help	\$500.00	\$3,419.50	\$500.00	\$0.00	\$500.00	0.00	\$500.00	\$500.00	
		Total Payroll	\$183,395.25	\$155,382.10	\$188,907.55	\$167,566.28	\$183,310.18	\$176,401.15	\$6,909.03	\$183,281.18	64.2%

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		FAITH DEVELOPMENT MINISTRY									
53250	D	Mission Trip Subsidy	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$ -	\$1,000.00	\$1,000.00	
54410	D	Adult Education	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00	\$ 150.00	\$450.00	\$600.00	
54430	D	VBS	\$600.00	\$0.00	\$600.00	\$587.27	\$600.00	\$ 64.42	\$535.58	\$600.00	
54510	N	Curriculum			\$700.00	\$196.58	\$200.00	\$ 41.56	\$158.44	\$200.00	
54530	D	Christmas Program	\$100.00	\$0.00	\$100.00	\$10.16	\$100.00	\$ -	\$100.00	\$100.00	
54540	D	Bibles	\$300.00	\$0.00	\$300.00	\$19.65	\$300.00	\$ 64.42	\$235.58	\$300.00	
54570	D	Confirmation	\$100.00	\$216.00	\$100.00	\$77.42	\$100.00	\$ 147.94	-\$47.94	\$100.00	
54901	D	Sunday School	\$250.00		\$250.00	\$113.44	\$250.00	\$ 51.54	\$198.46	\$250.00	
		Total Faith Development	\$2,950.00	\$216.00	\$3,650.00	\$1,004.52	\$3,150.00	\$519.88	\$2,630.12	\$3,150.00	1.1%
		SUPPORT MINISTRY									
52120	N	Mileage - Staff	\$2,000.00	\$872.56	\$3,000.00	\$163.56	\$2,000.00	176.88	\$1,823.12	\$1,500.00	
52410	N	Continuing Ed - Pastor	\$720.00	\$439.95	\$800.00	\$147.14	\$800.00	\$ 40.00	\$760.00	\$800.00	
52430	N	Staff Conferences: Synod/ELCA Youth	\$1,000.00	\$640.00	\$750.00	\$684.00	\$1,000.00	\$ 15.00	\$985.00	\$1,000.00	
52520	N	Pastoral Discretionary	\$500.00	\$67.97	\$500.00	\$346.37	\$500.00	\$ 450.02	\$49.98	\$500.00	
55100	D	Conferences / Leadership Development	\$100.00		\$300.00	\$0.00	\$500.00	\$ -	\$500.00	\$400.00	
55200	D	Misc. Resource Expenses / Annual Meeting / Staff Support	\$500.00	\$100.00	\$500.00	\$28.03	\$500.00	\$ 243.33	\$256.67	\$500.00	
55400	D	Stewardship	\$200.00		\$200.00	\$0.00	\$300.00	\$ -	\$300.00	\$300.00	
55500	D	Communication Team	\$0.00		\$250.00	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	
55501	D	Year of Renewal					\$400.00	\$ 500.00	-\$100.00	\$150.00	
		Total Support	\$5,020.00	\$2,120.48	\$6,300.00	\$1,369.10	\$6,000.00	\$1,425.23	\$4,574.77	\$5,150.00	1.8%
		OUTREACH MINISTRTY									
55618	D	Iringia, Tanzania					\$750.00	\$ -	\$750.00	\$750.00	
55620	D	Benevolence - Lutheran Social Services				\$150.00	\$150.00	\$ -	\$150.00	\$150.00	
55625	D	Benevolence - St Paul Area Synod	\$0.00	\$9,882.00	\$10,690.00	\$6,738.00	\$10,000.00	\$ 12,610.35	-\$2,610.35	\$10,000.00	
		Total Outreach	\$0.00	\$9,882.00	\$10,690.00	\$6,888.00	\$10,900.00	\$12,610.35	-\$1,710.35	\$10,900.00	3.8%
		Total All Ministries	\$265,506.25	\$241,612.24	\$287,284.55	\$250,764.01	\$287,436.18	\$267,192.72	\$10,680.16	\$285,557.18	