

Culpeper United Methodist Church

2023 Proposed Budget

Major Budgetary Assumptions

- Staffing efforts will be successful and all positions will be filled (without plans for a second pastor, we are still seeking a Music Director)
- Capital costs will be limited to that which is in progress and only three additional improvements are budgeted
 - In progress – drainage completion and foundation for pavilion
 - Safety – electronic badging for 4 main doors
 - Safety – Pre-school door upgrades
 - Safety – fire system upgrade in old wing
- No salary increases

Reporting Changes

- **Previously, capital expenditures were funded via an earmarked fund – the *Capital Fund***
- **Dollars in that fund will be consumed by the current projects**
- **A new line item has been added to the 2023 budget identifying the need for an additional \$45,000**

Proposed Budget 2023 - Culpeper UMC

Category	2020 Budget	2021 Budget	2022 Budget	2023 Proposed	% Difference from 2022 Budget	Comments or note
Pastors	\$151,260	\$154,824	\$87,983	\$84,415	-4.06%	One pastor, no increase
Churchwide Ministries	\$10,420	\$9,920	\$9,500	\$7,413	-21.97%	Fewer Wed night dinners
Children's/Youth Ministries	\$68,830	\$80,808	\$61,440	\$63,020	2.57%	Reflects actual expense
Worship & Music Ministries	\$89,220	\$90,720	\$73,477	\$73,610	0.18%	Reflects actual expense
Faith/Discipleship	\$15,600	\$13,300	\$12,800	\$8,480	-33.75%	Reflects actual expense
Nurture	\$2,300	\$2,300	\$1,800	\$520	-71.11%	Reflects actual expense
Operations/Support	\$203,700	\$198,436	\$197,862	\$197,559	-0.15%	
Building & Property	\$114,621	\$115,010	\$128,455	\$172,584	34.35%	1 st time - \$45,000 capital
Apportionments	\$145,356	\$116,124	\$116,796	\$94,980	-18.68%	Significant reduction.
Total	\$804,807	\$784,942	\$690,113	\$702,582	1.81%	

Backup Detail – Churchwide Ministries

Churchwide Ministries	\$10,420	\$9,920	\$9,500	\$7,413	-21.97%	Fewer Wed night dinners
Church Events	\$1,000	\$1,000	\$1,000	\$2,000	100.00%	
Kitchen Supplies	\$4,500	\$4,000	\$4,000	\$1,500	-62.50%	Fewer Wed night dinners
Conf. Delegation Expenses	\$1,500	\$1,500	\$1,500	\$1,100	-26.67%	
Outreach/Advertising	\$3,420	\$3,420	\$3,000	\$2,813	-6.22%	

Backup Detail – Children's/Youth Ministries

Children's/Youth Ministries	\$68,830	\$80,808	\$61,440	\$63,020	2.57%	Reflects actual experience
Children's Director	\$36,420	\$37,148	\$16,640	\$18,720	12.50%	No vacancies, same salary
Youth Director	\$0	\$11,700	\$16,640	\$20,800	25.00%	No vacancies, same salary
Nursery Coordinator	\$5,410	\$5,410	\$5,410	\$6,000	10.91%	No vacancies, same salary
Nursery Attendants	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	
Children's Ministry	\$5,500	\$5,500	\$4,000	\$2,450	-38.75%	Reflects actual experience
VBS	\$3,000	\$3,000	\$2,500	\$2,000	-20.00%	
Nursery Supplies	\$0	\$0	\$0	\$300		
Youth Ministry	\$6,800	\$6,800	\$5,000	\$2,400	-52.00%	Reflects actual experience
College Ministries	\$1,200	\$750	\$750	\$350	-53.33%	
Family Ministries	\$500	\$500	\$500	\$0	-100.00%	

Backup Detail – Worship & Music Ministries

Worship & Music Ministries	\$89,220	\$90,720	\$73,477	\$73,610	0.18%	Reflects actual experience
Music Director	\$43,000	\$43,860	\$44,737	\$43,860	-1.96%	No vacancies, same salary
Music and Supplies	\$8,500	\$8,500	\$7,000	\$4,225	-39.64%	Reflects actual experience
Worship Team	\$1,600	\$1,600	\$1,600	\$2,100	31.25%	
Modern Worship Leader	\$32,000	\$32,640	\$16,640	\$20,800	25.00%	Now full time
Modern Worship Supplies/Table	\$4,120	\$4,120	\$3,500	\$2,625	-25.00%	

Backup Detail – Faith/Discipleship

Faith/Discipleship	\$15,600	\$13,300	\$12,800	\$8,480	-33.75%	Reflects actual experience
Stewardship	\$1,800	\$1,200	\$1,200	\$1,080	-10.00%	
Christian Education	\$6,000	\$4,500	\$4,000	\$2,400	-40.00%	Actual
Congregational Care (was Hospitality)	\$800	\$600	\$600	\$2,000	233.33%	New title, includes Hospitality
Missions	\$7,000	\$7,000	\$7,000	\$3,000	-57.14%	Rely primarily on restricted funds

Backup Detail – Nurture

Nurture	\$2,300	\$2,300	\$1,800	\$520	-71.11%	Reflects actual experience
Nurture Ministries	\$500	\$500	\$500	\$0	-100.00%	
UMW/Bereavement	\$300	\$300	\$300	\$120	-60.00%	Historical
Stephen Ministry	\$1,500	\$1,500	\$1,000	\$400	-60.00%	Historical

Backup Detail – Operations/Support

Operations/Support	\$203,700	\$198,436	\$197,862	\$197,559	-0.15%	
Executive Director	\$55,000	\$56,100	\$57,222	\$57,222	0.00%	No vacancies, same salary
Membership Administrator	\$30,000	\$30,600	\$31,212	\$31,212	0.00%	No vacancies, same salary
Accountant	\$17,680	\$18,034	\$18,398	\$18,398	0.00%	No vacancies, same salary
Administrative Assistant	\$13,520	\$0	\$0	\$0		
A/V Contractor	\$3,900	\$8,752	\$8,930	\$8,930	0.00%	No vacancies, same salary
Payroll Taxes	\$18,600	\$19,450	\$18,000	\$18,048	0.27%	
Pensions	\$4,800	\$4,800	\$4,200	\$200	-95.24%	
Staff Prof. Development Training	\$800	\$800	\$800	\$720	-10.00%	
Staff/Parish Contingency	\$1,000	\$1,000	\$1,000	\$800	-20.00%	
Bank Service & Payroll processing	\$4,800	\$4,800	\$4,000	\$5,300	32.50%	
Background Checks	\$500	\$500	\$500	\$750	50.00%	
Church Audit	\$800	\$1,000	\$1,100	\$1,100	0.00%	
Office Supplies	\$6,700	\$5,000	\$4,500	\$3,075	-31.67%	
Postage & Shipping	\$2,500	\$2,500	\$2,500	\$2,500	0.00%	
I.T. /Computer	\$10,000	\$11,600	\$12,000	\$11,424	-4.80%	
Office Equipment - Copiers	\$21,500	\$22,400	\$22,400	\$23,880	6.61%	
Phone & Internet	\$11,600	\$11,100	\$11,100	\$14,000	26.13%	

Backup Detail – Building & Property

Building & Property	\$114,621	\$115,010	\$128,455	\$172,584	34.35%	
Custodial Contract	\$29,865	\$29,865	\$32,760	\$39,600	20.88%	New contract, \$3,300/month
Custodial Supplies	\$3,000	\$3,000	\$3,000	\$2,250	-25.00%	
Fire Alarm System	\$1,200	\$1,800	\$1,800	\$1,620	-10.00%	
Insurance	\$18,500	\$17,650	\$18,500	\$18,500	0.00%	
Maintenance - AV Sound	\$1,800	\$3,925	\$3,925	\$3,675	-6.37%	
Maintenance - Church Vehicles	\$2,000	\$0	\$200	\$0		
Maintenance - Elevator Contract	\$1,300	\$1,270	\$1,270	\$1,270	0.00%	
Maintenance - HVAC Contract	\$4,356	\$0	\$4,000	\$4,354		
Maintenance - Kitchen	\$800	\$800	\$800	\$520	-35.00%	
Parsonage Maintenance	\$2,500	\$2,500	\$5,000	\$1,250	-75.00%	Renovated at move in
Parsonage Utilities	\$1,800	\$1,200	\$1,200	\$600	-50.00%	Historical
Church Grounds - Mowing, etc.	\$0	\$8,500	\$8,500	\$4,000	-52.94%	Historical
Snow Removal	\$500	\$500	\$500	\$250	-50.00%	
Repairs/Maintenance	\$15,000	\$12,000	\$15,000	\$15,000	0.00%	
Utilities	\$32,000	\$32,000	\$32,000	\$35,068	9.59%	Expected increase
Unfunded Capital Improvements				\$44,627		New line item