

# Good Shepherd Lutheran Church PROPOSED 2021 ANNUAL BUDGET

Approved and Presented by the Board of Directors

November 22, 2020

**Fundamental Assumptions: Normal operations as of January 1, 2021;  
No COVID-19 impacts; Retain 2020 budget levels as much as possible**

Ordinary Income/Expense	2019 Actual	Actual YTD Aug 2020	2020 YTD Aug % of Budget	2020 Budget	Change 2020 Budget	Proposed 2021 Budget	Comments on Budget Changes 2020 vs. 2021
41000 · Unrestricted Income							
41011 · General Fund Offerings	\$ 397,690	\$ 251,528	62.1%	\$ 405,000	\$ 13,000	\$ 418,000	Projected giving forecasted to grow 3.2 % (\$13,000) in 2021
50002 · Unrestricted Expenses							
50001 · NW District Contribution	\$ 22,314	\$ 13,834	62.1%	\$ 22,275	\$ 715	\$ 22,990	5.5% of projected giving
<b>56100 · Administration Expenses</b>							
56101 · Salary, Secretary	\$ 32,529	\$ 22,120	66.7%	\$ 33,180	\$ 664	\$ 33,844	2% increase like 2020; District advises 0%; 2% is Portland's 2020 COLA
56102 · Employee Benefits	\$ 12,562	\$ 8,762	66.7%	\$ 13,143	\$ 590	\$ 13,733	Insurance cost up \$518
56103 · FICA	\$ 2,497	\$ 1,699	66.9%	\$ 2,538	\$ 51	\$ 2,589	7.65% of salary
56104 · WA L&I	\$ 480	\$ 259	47.4%	\$ 546	\$ 11	\$ 557	
561XX · Employee Retirement Savings Plan	\$ -	\$ -	0.0%	\$ -	\$ 1,937	\$ 1,937	<b>New employee benefit</b> ; match 10% of eligible earnings; assume
56115 · District Convention/Assessment	\$ 1,288	\$ -	0.0%	\$ 960	\$ -	\$ 960	25% participation
56120 · Bank charges / Interest Expense	\$ 62	\$ 166	83.0%	\$ 200	\$ -	\$ 200	
56125 · Fees / Memberships	\$ 274	\$ 274	91.3%	\$ 300	\$ -	\$ 300	
56130 · Sales Tax	\$ 691	\$ 209	27.8%	\$ 750	\$ (150)	\$ 600	Prior budget too high
56140 · Payroll Service	\$ 2,669	\$ 1,468	61.2%	\$ 2,400	\$ -	\$ 2,400	
56150 · Office Supplies	\$ 2,921	\$ 980	32.7%	\$ 3,000	\$ -	\$ 3,000	
56157 · COVID-19 Supplies	\$ -	\$ 385	NA	\$ -	\$ 1,000	\$ 1,000	
56160 · Office Equipment Purchase/Lease	\$ 2,602	\$ 1,121	37.4%	\$ 3,000	\$ (1,800)	\$ 1,200	Set aside \$100/mo. for copier; \$1,200 laptop to 2020
56170 · Office Equipment Maintenance	\$ 5,208	\$ 299	8.5%	\$ 3,500	\$ (1,100)	\$ 2,400	Copier contract-\$1,000; PC maint. & software \$1,400
56175 · IT Support	\$ 354	\$ 928	58.0%	\$ 1,600	\$ -	\$ 1,600	Budget appears sufficient
56180 · Telephones	\$ 3,373	\$ 2,215	78.5%	\$ 2,820	\$ 400	\$ 3,220	Rising expense
56190 · Postage	\$ 124	\$ 29	14.4%	\$ 200	\$ 100	\$ 300	Project three mailings vs. two
<b>Total 56100 · Administration Expenses</b>	<b>\$ 67,634</b>	<b>\$ 40,913</b>	<b>60.0%</b>	<b>\$ 68,137</b>	<b># \$ 1,703</b>	<b>\$ 69,840</b>	
<b>56200 · Communication</b>							
56220 · Website	\$ 1,071	\$ 714	62.1%	\$ 1,150	\$ 240	\$ 1,390	Higher monthly web charges +website changeover
56230 · Materials	\$ 162	\$ 10	10.0%	\$ 100	\$ -	\$ 100	
56235 · Navigators	\$ 539	\$ 5	0.9%	\$ 600	\$ -	\$ 600	
56250 · External advertising	\$ 75	\$ 83	83.0%	\$ 100	\$ -	\$ 100	
<b>Total 56200 · Communication</b>	<b>\$ 1,847</b>	<b>\$ 812</b>	<b>41.7%</b>	<b>\$ 1,950</b>	<b>\$ 240</b>	<b>\$ 2,190</b>	
<b>56300 · Utilities</b>							
56311 · Electricity (church)	\$ 3,134	\$ 1,856	44.2%	\$ 4,200	\$ (400)	\$ 3,800	Actual should be lower
56312 · Electricity (house)	\$ 300	\$ 244	58.1%	\$ 420	\$ -	\$ 420	
56320 · Natural gas	\$ 2,023	\$ 1,493	56.6%	\$ 2,640	\$ -	\$ 2,640	
56330 · Water / sewer	\$ 2,465	\$ 1,720	63.7%	\$ 2,700	\$ -	\$ 2,700	
56350 · Garbage	\$ 2,631	\$ 1,810	68.6%	\$ 2,640	\$ 79	\$ 2,719	3% rate hike
<b>Total 56300 · Utilities</b>	<b>\$ 10,553</b>	<b>\$ 7,123</b>	<b>56.5%</b>	<b>\$ 12,600</b>	<b>\$ (321)</b>	<b>\$ 12,279</b>	
<b>56400 · Properties Expenses</b>							
56410 · Property insurance	\$ 5,566	\$ 3,799	63.3%	\$ 6,000	\$ 200	\$ 6,200	Small increase verified
56420 · Property tax	\$ 297	\$ 313	78.3%	\$ 400	\$ -	\$ 400	
56430 · Inspections	\$ 694	\$ 501	100.2%	\$ 500	\$ 100	\$ 600	
56450 · Mortgage	\$ 42,444	\$ 28,296	66.6%	\$ 42,500	\$ -	\$ 42,500	
	<b>2019</b>	<b>Actual YTD</b>	<b>2020 YTD Aug</b>	<b>2020</b>	<b>Change</b>	<b>Proposed</b>	

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	Actual	Aug 2020	% of Budget	Budget	2020 Budget	2021 Budget	Comments on Budget Changes 2020 vs. 2021
56455 · Debt reduction	\$ 5,525	\$ 800	66.7%	\$ 1,200	\$ -	\$ 1,200	
56460 · Building Maintenance/Improvmnt							
56461 · American Security Alarms / Orkin	\$ 2,128	\$ 468	78.0%	\$ 600	\$ -	\$ 600	
56462 · Carpets / windows	\$ 172	\$ -	0.0%	\$ 1,000	\$ -	\$ 1,000	
56463 · Repairs / Improvements	\$ 4,058	\$ 2,728	65.0%	\$ 4,200	\$ -	\$ 4,200	
56465 · Safety	\$ 298	\$ 134	19.2%	\$ 700	\$ (300)	\$ 400	Less need
Total 56460 · Building Maintenance/Improvmnt	\$ 6,656	\$ 3,330	51.2%	\$ 6,500	\$ (300)	\$ 6,200	
56470 · Property Maintenance/Improvmnt							
56471 · Landscaping	\$ 387	\$ 304	20.3%	\$ 1,500	\$ -	\$ 1,500	
56472 · Parking lot / outside lighting	\$ 270	\$ -	0.0%	\$ 200	\$ (100)	\$ 100	Lower cost with LED bulbs
56473 · Repairs / Improvements	\$ 646	\$ 1,075	107.5%	\$ 1,000	\$ 500	\$ 1,500	Raise -- overbudget in 2020
Total 56470 · Property Maintenance/Improvmnt	\$ 1,303	\$ 1,379	51.1%	\$ 2,700	\$ 400	\$ 3,100	
56480 · Janitorial							
56481 · Janitor service	\$ 5,040	\$ 2,092	39.2%	\$ 5,340	\$ 107	\$ 5,447	2% compensation increase
56482 · Cleaning supplies	\$ 1,426	\$ -	0.0%	\$ 1,500	\$ -	\$ 1,500	
Total 56480 · Janitorial	\$ 6,466	\$ 2,092	30.6%	\$ 6,840	\$ 107	\$ 6,947	
56490 · Capital Maintenance Fund	\$ 5,004	\$ 3,333	66.7%	\$ 5,000	\$ -	\$ 5,000	
Total 56400 · Properties Expenses	\$ 73,955	\$ 43,843	61.2%	\$ 71,640	\$ 507	\$ 72,147	
<b>52000 · Community Outreach Expense</b>							
52120 · Other Missions							
52121 · Friends of the Carpenter	\$ 500	\$ -	0.0%	\$ 600	\$ -	\$ 600	
52122 · SafePark	\$ 1,385	\$ -	0.0%	\$ 2,700	\$ (2,700)	\$ -	Dropped -- Program stopped
52123 · WHO Outreach	\$ 500	\$ 136	27.1%	\$ 500	\$ -	\$ 500	
52124 · Vietnamese Church	\$ -	\$ -	0.0%	\$ -	\$ 1,200	\$ 1,200	New program support
52125 · Care Baskets	\$ 251	\$ -	0.0%	\$ 500	\$ -	\$ 500	
52126 · Evergreen Habitat for Humanity	\$ -	\$ -	0.0%	\$ -	\$ 1,500	\$ 1,500	New program support
52127 · 30 Mile Mission	\$ 1,452	\$ 640	49.2%	\$ 1,300	\$ -	\$ 1,300	
52128 · Other Opportunities	\$ 5,246	\$ 1,300	43.3%	\$ 3,000	\$ -	\$ 3,000	
521XX · Child Beyond (Guatemala)	\$ -	\$ -	0.0%	\$ -	\$ 500	\$ 500	New program support
52129 · Project India	\$ -	\$ -	0.0%	\$ -	\$ 500	\$ 500	New program support
Total 52120 · Other Missions	\$ 9,334	\$ 2,075	24.1%	\$ 8,600	\$ 1,000	\$ 9,600	
52170 · Devotional Materials	\$ 505	\$ 240	48.1%	\$ 500	\$ -	\$ 500	
Total 52000 · Community Outreach Expense	\$ 9,839	\$ 2,316	25.4%	\$ 9,100	\$ 1,000	\$ 10,100	
<b>53000 · Worship &amp; Music</b>							
53001 · Lead Pastor Salary	\$ 49,669	\$ 34,354	68.7%	\$ 50,031	\$ 1,001	\$ 51,032	2% increase like2020; District advises 0%; 2% is Portland's 2020 COLA
53002 · Lead Pastor Housing	\$ 43,120	\$ 29,000	64.4%	\$ 45,000	\$ 900	\$ 45,900	2% increase like2020; District advises 0%; 2% is Portland's 2020 COLA
53005 · Lead Pastor Auto Expense	\$ 2,646	\$ 742	23.6%	\$ 3,150	\$ (560)	\$ 2,590	\$560 reallocated between auto expense and professional expense
53007 · Lead Pastor Professional Expense	\$ 1,195	\$ 1,131	84.4%	\$ 1,340	\$ 560	\$ 1,900	\$560 reallocated between auto expense and professional expense
53008 · Pastoral Conference	\$ 628	\$ 125	25.0%	\$ 500	\$ -	\$ 500	
530XX · Videographer	\$ -	\$ -	0.0%	\$ -	\$ 6,448	\$ 6,448	Proposed new position paid at \$537/mo. (17 hr./mo. X \$31/hr.)
53012 · Guest Pastor	\$ -	\$ -	0.0%	\$ 1,200	\$ -	\$ 1,200	
53013 · General Music Preparation	\$ -	\$ 100	16.7%	\$ 600	\$ -	\$ 600	
53014 · Worship Accompanist	\$ 10,441	\$ 1,790	36.1%	\$ 4,960	\$ 99	\$ 5,059	2% increase
53015 · Choir Director/Accompanist	\$ -	\$ 1,470	36.8%	\$ 4,000	\$ 80	\$ 4,080	2% increase
53016 · Bells Director	\$ -	\$ 1,170	48.8%	\$ 2,400	\$ 48	\$ 2,448	2% increase
53017 · Contemporary Worship	\$ 7,700	\$ 3,130	37.6%	\$ 8,320	\$ (364)	\$ 7,956	2% increase on \$7,800 base; (\$364) for no accompanist
53018 · Traditional Worship Serv slides	\$ 705	\$ 335	42.9%	\$ 780	\$ -	\$ 780	
53019 · Special Musicians	\$ 300	\$ -	0.0%	\$ -	\$ 300	\$ 300	
53020 · Employee Benefits	\$ 23,870	\$ 14,137	62.5%	\$ 22,630	\$ (2,762)	\$ 19,868	Insurance cost \$3,344 less with Pastor reaching age 65
53021 · FICA	\$ 483	\$ 466	29.3%	\$ 1,591	\$ 274	\$ 1,865	
53022 · WA L&I	\$ 650	\$ 440	47.8%	\$ 920	\$ 255	\$ 1,175	
	2019 Actual	Actual YTD Aug 2020	2020 YTD Aug % of Budget	2020 Budget	Change 2020 Budget	Proposed 2021 Budget	Comments on Budget Changes 2020 vs. 2021

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53110 · Music/Supplies							
53111 · Adult choir music	\$ 585	\$ 137	23.9%	\$ 575	\$ -	\$ 575	
53112 · Bell Choir supplies	\$ 692	\$ 178	30.9%	\$ 575	\$ -	\$ 575	
53113 · Copyright fees	\$ 920	\$ 1,339	148.7%	\$ 900	\$ 700	\$ 1,600	
53115 · Misc. music supplies	\$ -	\$ -	0.0%	\$ 100	\$ -	\$ 100	
<b>Total 53110 · Music/Supplies</b>	<b>\$ 2,197</b>	<b>\$ 1,653</b>	<b>76.9%</b>	<b>\$ 2,150</b>	<b>\$ 700</b>	<b>\$ 2,850</b>	
53120 · Music Equipment/Service							
53125 · Sound board supplies	\$ 175	\$ -	NA	\$ 140	\$ -	\$ 140	
<b>Total 53120 · Music Equipment/Service</b>	<b>\$ 175</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ 140</b>	
53130 · Altar supplies	\$ 950	\$ 259	23.5%	\$ 1,100	\$ -	\$ 1,100	
53135 · Banner supplies	\$ 387	\$ 73	14.5%	\$ 500	\$ -	\$ 500	
53140 · Worship materials	\$ 751	\$ 258	36.8%	\$ 700	\$ -	\$ 700	
<b>Total 53000 · Worship &amp; Music</b>	<b>\$ 145,866</b>	<b>\$ 90,632</b>	<b>59.6%</b>	<b>\$ 152,012</b>	<b>\$ 6,979</b>	<b>\$ 158,991</b>	

### 54000 · Education

54001 · Salary DCEFM	\$ 34,877	\$ 25,003	66.5%	\$ 37,579	\$ 752	\$ 38,331	
54003 · Professional Expenses	\$ 158	\$ 190	94.8%	\$ 200	\$ 100	\$ 300	
54005 · Employee benefits	\$ 10,539	\$ 7,223	81.4%	\$ 8,870	\$ 341	\$ 9,211	
54006 · Nursery Attendant	\$ 516	\$ 81	10.0%	\$ 810	\$ 16	\$ 826	
54007 · FICA	\$ 38	\$ 6	10.0%	\$ 62	\$ 1	\$ 63	
54008 · WA L&I	\$ 596	\$ 275	53.0%	\$ 518	\$ 11	\$ 529	
54044 · Auto Allowance DCEFM	\$ 400	\$ -	0.0%	\$ 400	\$ -	\$ 400	
54110 · Sunday School	\$ 1,625	\$ 375	25.0%	\$ 1,500	\$ -	\$ 1,500	
54120 · Family Ministry	\$ 1,306	\$ 595	47.6%	\$ 1,250	\$ -	\$ 1,250	
54130 · Confirmation	\$ 450	\$ 78	26.1%	\$ 300	\$ -	\$ 300	
54140 · Children's Ministry	\$ 425	\$ 308	68.5%	\$ 450	\$ -	\$ 450	
54150 · Youth Ministry	\$ 2,218	\$ 1,520	80.0%	\$ 1,900	\$ 400	\$ 2,300	
54200 · Adult Christian Education	\$ 1,001	\$ 540	67.5%	\$ 800	\$ -	\$ 800	
54300 · Continuing education	\$ 301	\$ 105	35.0%	\$ 300	\$ -	\$ 300	
<b>Total 54000 · Education</b>	<b>\$ 54,450</b>	<b>\$ 36,298</b>	<b>66.1%</b>	<b>\$ 54,939</b>	<b>\$ 1,621</b>	<b>\$ 56,560</b>	

2% increase like2020; District advises 0%; 2% is Portland's 2020 COLA

54599 · Preschool Expense (Church Contributed Support)	\$ 19,109	\$ 7,169	0.0%	\$ 13,500	\$ -	\$ 13,500	
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Budget support the same as \$13,500

### 55000 · Inreach

55001 · OWLS Senior Ministry	\$ 185	\$ 56	10.2%	\$ 550	\$ -	\$ 550	
55010 · Kitchen							
55011 · Coffee	\$ 259	\$ 68	17.0%	\$ 400	\$ -	\$ 400	
55012 · Kitchen supplies	\$ 747	\$ 210	42.0%	\$ 500	\$ -	\$ 500	
<b>Total 55010 · Kitchen</b>	<b>\$ 1,006</b>	<b>\$ 278</b>	<b>30.9%</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ 900</b>	
55020 · Receptions	\$ (99)	\$ (138)	-68.9%	\$ 200	\$ -	\$ 200	
55030 · Special Events							
55021 · 30 Mile Mission Church Picnic	\$ -	\$ -	0.0%	\$ 100	\$ -	\$ 100	
55031 · Seder Meal	\$ -	\$ -	0.0%	\$ 100	\$ -	\$ 100	
55032 · Easter breakfast	\$ -	\$ -	0.0%	\$ 100	\$ -	\$ 100	
<b>Total 55030 · Special Events</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 200</b>	
<b>Total 55000 · Inreach</b>	<b>\$ 1,092</b>	<b>\$ 196</b>	<b>17.7%</b>	<b>\$ 1,950</b>	<b>\$ -</b>	<b>\$ 1,950</b>	

<b>59000 · Board Loss Fund</b>	<b>\$ 2,341</b>	<b>\$ 321</b>	<b>16.0%</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>	
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<b>Total 50000 · Unrestricted Expenses</b>	<b>\$ 408,468</b>	<b>\$ 243,457</b>	<b>59.4%</b>	<b>\$ 410,103</b>	<b>\$ 12,443</b>	<b>\$ 422,546</b>	
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**Good Shepherd Lutheran Church  
PROPOSED 2021 ANNUAL BUDGET**

**SUMMARY**

	2019 Actual	Actual YTD Aug 2020	2020 YTD Aug % of Budget	2020 Budget	Change from 2020 Budget	Proposed 2021 Budget
<b>41011 - General Fund Offerings</b>	\$ 397,690	\$251,528	62.1%	\$ 405,000	\$ 13,000	\$ 418,000
<b>50000 - Unrestricted Expenses</b>	<u>\$ 408,468</u>	<u>\$243,457</u>	59.4%	<u>\$ 410,103</u>	<u>\$ 12,443</u>	<u>\$ 422,546</u>
<b>Surplus / (Deficit)</b>	\$ (10,778)	\$8,071		\$ (5,103)	\$ 557	\$ (4,546)

**Good Shepherd Lutheran Church  
PROPOSED 2021 ANNUAL BUDGET**

Acct	Description	2019 Actual	Actual YTD Aug 2020	2020		2020 Budget	Change from 2020 Budget	Proposed 2021 Budget	Projected Income Based on 21 Students
				Aug Ytd % of Budget					
	Tuition	\$54,088	\$21,535	35.5%		\$60,650	(\$3,950)	\$56,700	
	Registration fees	\$0.00	\$1,725	NA		\$4,550	\$2,100	\$2,100	
	Lunch Buddies	\$0	\$1,095	NA		\$0	(\$3,610)	\$940	Sept-Dec
	Use od Encumbered Fund	\$0	\$5,000	NA		\$0	\$0	\$0	
<b>54500</b>	<b>Total Income</b>	<b>\$54,088</b>	<b>\$29,355</b>	<b>45.0%</b>		<b>\$65,200</b>	<b>(\$5,460)</b>	<b>\$59,740</b>	
54501									
54503	<b>Preschool Expense</b>	<b>\$73,197</b>	<b>\$36,884</b>	<b>44.1%</b>		<b>\$83,700</b>	<b>(5,460)</b>	<b>\$78,240</b>	
54504	Salary, Preschool Director	\$29,065	\$19,744	66.6%		\$29,646	593	\$30,239	2% increase
54505	Wages, Preschool Teacher 1	\$14,933	\$5,764	38.0%		\$15,181	1,302	\$16,483	2% increase
54508	Wages, Preschool Teacher 2	\$10,513	\$4,668	32.7%		\$14,261	(715)	\$13,546	2% increase
54509	Wages, Preschool Teacher Assistant 1	\$3,656	\$154	3.1%		\$4,946	(4,946)	\$0	No assist.currently
54510	Employee Benefits	\$6,343	\$3,272	50.6%		\$6,470	129	\$6,599	2% increase
54511	FICA	\$2,239	\$884	33.6%		\$2,630	53	\$2,683	2% increase
54515	WA L&I	\$858	\$447	42.9%		\$1,041	19	\$1,060	2% increase
54520	Mileage	\$93	\$0	0.0%		\$300	0	\$300	
54521	Continuing Education/Conference	\$866	\$181	16.0%		\$1,130	0	\$1,130	
54525	Supplies	\$1,525	\$664	19.0%		\$3,500	(1,400)	\$2,100	
54530	Movie Night	\$73	\$0	0.0%		\$50	0	\$50	
54540	Curriculum	\$150	\$17	2.6%		\$650	0	\$650	
	Administration Expense	\$2,275	\$589	20.3%		\$2,895	(495)	\$2,400	
	Advertising/Marketing	\$610	\$500	50.0%		\$1,000	0	\$1,000	
	Preschool Expense	<b>\$73,197</b>	<b>\$36,884</b>	<b>44.1%</b>		<b>\$83,700</b>	<b>(5,460)</b>	<b>\$78,240</b>	
	<b>Preschool Income Less Expense</b>	<b>(19,109)</b>	<b>(\$7,529)</b>	<b>40.7%</b>		<b>(18,500)</b>	<b>\$0</b>	<b>(18,500)</b>	
	<b>Application of Encumbered Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>		<b>(5,000)</b>	<b>\$0</b>	<b>(5,000)</b>	
	<b>Needed General Fund Support Level</b>	<b>\$19,109</b>	<b>\$7,529</b>	<b>55.8%</b>		<b>\$13,500</b>	<b>\$0</b>	<b>\$13,500</b>	
	Budgeted General Fund Support	\$ 14,613	\$13,500	100.0%		\$ 13,500	\$0	\$13,500	
	<b>Support budget Overrun</b>	<b>\$4,496</b>	<b>(\$5,971)</b>	<b>NA</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	