

Northridge Presbyterian Church
Operating Budget Approved by the Session
Year Ended December 31, 2021

	Year Ending 12/31/2019	Year Ending 12/31/2020	Year Ending 12/31/2021
	Actual	Actual	Annual Budget
Revenue from recurring sources (excludes bequests):			
Offerings			
Offerings made to fulfill pledges	\$ 672,397	\$ 640,918	\$ 710,730
Release of prepaid pledges	63,100	109,624	109,320
Offerings made outside of pledges	43,999	51,952	13,600
Total offerings	779,496	802,494	833,650
Investment revenue:			
Transferred from Reserve Fund	37,000	42,000	50,000
Transferred from Endowment Fund	5,732	7,000	8,000
Distributions from Jeanne & Ben Young Benevolent Foundation	-	-	15,000
Other	3,475	(371)	-
Total investment revenue	46,207	48,629	73,000
Other revenue	12,258	3,363	3,500
Total revenue from recurring sources	837,961	854,486	910,150
Recurring expenses by committees:			
Administration	104,124	129,748	108,580
Christian Education	27,911	12,211	15,050
Deacons	-	254	880
Engagement and Connection	18,661	5,889	14,406
Human Resources	518,972	425,875	485,572
Mission	136,202	132,498	124,300
Property	103,725	117,832	141,900
Worship	15,545	6,480	9,740
Total recurring expenses	925,139	830,787	900,428
Structural surplus (deficit)	\$ (87,178)	\$ 23,699	\$ 9,722

Non-recurring items have been excluded: bequests received are excluded from offerings, and

Pastor Nominating Committee is excluded from expenses.

Debt service is paid from Forward by Faith and Called to Grow offerings, not from the operating budget.

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A-Administration			
1105-Membership			
70610 - Computer Tech Suppt & Software	-	409	-
Total 1105-Membership	-	409	-
2101-G&A (General & Administration)			
70100 - Printing and Programs	1,721	1,369	-
70110 - Copier Rental & Maintenance	10,453	6,942	6,000
70300 - Accounting Services	28,556	42,403	40,104
70310 - Honoraria for Visiting Ministers, Adult Leaders & Musicians	-	150	-
70320 - All Other Professional Services	6	-	-
70400 - Church Support Services	-	84	-
70510 - All Other Supplies	1,348	971	400
70540 - Food	635	195	-
70560 - Durable Goods, Not Capitalized	695	1,457	-
70600 - Communications Services	3,806	13,864	4,200
70610 - Computer Tech Suppt & Software	9,200	9,726	7,500
70620 - Internet	596	1,248	-
70630 - Telephone	3,558	3,873	3,800
70720 - Transportation Expense	2	2	-
80100 - Bank and Credit Card Fees	151	219	-
80130 - Postage	2,876	3,354	-
80210 - Advertising	115	-	-
80215 - Gifts to Individuals	168	-	-
80220 - Other Expenses	429	-	3,000
80400 - Interest Expense	13	20	-
Total 2101-G&A (General & Administration)	64,330	85,879	65,004
2102-Fundraising			
70100 - Printing and Programs	-	206	-
70300 - Accounting Services	-	500	-
70320 - All Other Professional Services	1,480	-	-
70510 - All Other Supplies	-	49	-
70610 - Computer Tech Suppt & Software	1,188	2,308	-
80100 - Bank and Credit Card Fees	-	3,937	-
Total 2102-Fundraising	2,668	6,999	-
9102-Allocate-Staff Indirect Costs			
70210 - Workers Comp/Adm Umbrella	1,613	1,464	-
70540 - Food	54	-	-
80120 - Payroll Processing Fees	2,326	1,915	-
Total 9102-Allocate-Staff Indirect Costs	3,993	3,378	-
9103-Allocate-Property			
70200 - Property Insurance	33,133	33,071	43,576
80100 - Bank and Credit Card Fees	-	12	-
Total 9103-Allocate-Property	33,133	33,083	43,576
Total A-Administration	104,124	129,748	108,580
CE-Christian Education			
1103-Fellowship			
70540 - Food	-	63	-
Total 1103-Fellowship	-	63	-

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1203-Mission			
70540 - Food	-	16	-
Total 1203-Mission	-	16	-
1206-YMT (Youth Mission Trip)			
90200 - Funds Transferred Out	6,000	6,000	-
Total 1206-YMT (Youth Mission Trip)	6,000	6,000	-
1301-CE (Christian Education)			
70100 - Printing and Programs	20	-	-
70310 - Honoraria for Visiting Ministers, Adult Leaders & Musicians	1,504	500	1,500
70500 - All Other Event Expenses	819	-	500
70510 - All Other Supplies	2,745	529	500
70520 - Decorations	-	13	-
70530 - Flowers	121	-	-
70540 - Food	1,545	529	700
70550 - Literature & Music	6,041	2,135	1,500
70560 - Durable Goods, Not Capitalized	-	-	500
70610 - Computer Tech Suppt & Software	-	-	300
70700 - Camps & Conferences	2,189	-	3,500
70710 - Lodging	639	-	-
70720 - Transportation Expense	1,183	506	550
80130 - Postage	30	30	-
80215 - Gifts to Individuals	175	-	-
80220 - Other Expenses	500	-	-
Total 1301-CE (Christian Education)	17,511	4,241	9,550
1302-DCF (Director of Children's & Family Ministries)			
80215 - Gifts to Individuals	-	41	-
Total 1302-DCF (Director of Children's & Family Ministries)	-	41	-
1303-Elementary Fellowship			
70500 - All Other Event Expenses	-	-	400
70510 - All Other Supplies	-	71	-
70540 - Food	-	68	-
Total 1303-Elementary Fellowship	-	140	400
1304-Nursery			
70520 - Decorations	-	85	-
70560 - Durable Goods, Not Capitalized	-	88	-
Total 1304-Nursery	-	172	-
1305-VCS (Vacation Church School)			
70100 - Printing and Programs	66	-	-
70500 - All Other Event Expenses	207	-	2,500
70510 - All Other Supplies	1,583	72	-
70520 - Decorations	144	-	-
70540 - Food	148	-	-
70550 - Literature & Music	280	162	-
Total 1305-VCS (Vacation Church School)	2,428	234	2,500
1306-Youth Fellowship			
70500 - All Other Event Expenses	474	21	2,000
70510 - All Other Supplies	196	293	-
70540 - Food	302	289	-

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70700 - Camps & Conferences	975	-	-
70710 - Lodging	-	384	-
70720 - Transportation Expense	24	-	-
80215 - Gifts to Individuals	-	102	-
Total 1306-Youth Fellowship	1,972	1,089	2,000
1307-Youth Confirmation			
70500 - All Other Event Expenses	-	-	100
70540 - Food	-	-	500
Total 1307-Youth Confirmation	-	-	600
2101-G&A (General & Administration)			
70600 - Communications Services	-	214	-
Total 2101-G&A (General & Administration)	-	214	-
Total CE-Christian Education	27,911	12,211	15,050
D-Deacons			
1102-Deacons			
70500 - All Other Event Expenses	-	-	350
70510 - All Other Supplies	-	60	130
70540 - Food	-	-	150
70550 - Literature & Music	-	194	250
Total 1102-Deacons	-	254	880
Total D-Deacons	-	254	880
EC-Engagement & Connection			
1106-Engagement and Connection			
70100 - Printing and Programs	-	-	750
70500 - All Other Event Expenses	-	-	1,656
70510 - All Other Supplies	-	-	1,000
70520 - Decorations	-	-	500
70540 - Food	-	-	7,500
80210 - Advertising	-	-	3,000
Total 1106-Engagement and Connection	-	-	14,406
Total EC-Engagement & Connection	-	-	14,406
F-Fellowship			
1103-Fellowship			
70310 - Honoraria for Visiting Ministers, Adult Leaders & Musicians	75	-	-
70500 - All Other Event Expenses	492	-	-
70510 - All Other Supplies	333	504	-
70520 - Decorations	355	3,025	-
70540 - Food	5,514	510	-
70720 - Transportation Expense	850	-	-
Total 1103-Fellowship	7,620	4,039	-
Total F-Fellowship	7,620	4,039	-
MB-Membership			
1105-Membership			
70100 - Printing and Programs	820	-	-
70320 - All Other Professional Services	600	-	-
70500 - All Other Event Expenses	1,607	-	-
70510 - All Other Supplies	953	373	-
70520 - Decorations	476	-	-

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70530 - Flowers	25	-	-
70540 - Food	4,426	-	-
70720 - Transportation Expense	4	-	-
80210 - Advertising	2,130	1,477	-
Total 1105-Membership	11,041	1,850	-
Total MB-Membership	11,041	1,850	-
HR-Human Resources			
50100 - Salary And Wages	302,335	279,376	292,820
50110 - Pension	33,755	22,834	22,264
50115 - Medical Insurance	78,991	62,477	85,376
50125 - Death/Disability	6,611	3,157	3,103
50130 - Continuing Education	4,708	436	5,500
50135 - Minister Housing Allowance	53,209	24,774	36,000
50136 - SECA tax reimbursement	1,836	5,155	7,382
50140 - Professional Expense	6,781	2,553	9,000
50145 - Medical Reimbursement	4,081	-	-
50147 - Staff One-Time Bonus	71	-	-
50148 - 403 Pension Contribution	5,273	2,283	2,000
50149 - Staff Moving Reimbursement	1,500	5,000	-
50150 - Employer FICA Tax Expense	16,293	14,840	17,557
70310 - Honoraria for Visiting Ministers, Adult Leaders & Musicians	2,975	550	-
70311 - Cantor Services	450	1,620	1,350
70320 - All Other Professional Services	-	90	-
70500 - All Other Event Expenses	183	-	500
70510 - All Other Supplies	57	-	-
70530 - Flowers	105	-	-
70540 - Food	1,417	9	-
70560 - Durable Goods, Not Capitalized	-	700	-
70630 - Telephone	-	-	720
70720 - Transportation Expense	762	-	2,000
80140 - Recruiting And Background Checks	20	10	-
80215 - Gifts to Individuals	-	13	-
80230 - Sound Board Operations	(2,441)	-	-
Total HR-Human Resources	518,972	425,875	485,572
MS-Mission			
1202-FMT (Family Mission Trip)			
70710 - Lodging	1,810	-	-
Total 1202-FMT (Family Mission Trip)	1,810	-	-
1203-Mission			
60100 - Donations to Mission Partners	114,650	116,619	106,150
60200 - Aid to Individuals	225	297	250
70100 - Printing and Programs	110	-	-
70510 - All Other Supplies	5,638	5,376	5,500
80220 - Other Expenses	-	781	200
90200 - Funds Transferred Out	1,000	-	-
Total 1203-Mission	121,623	123,073	112,100
1205-NWB (Northridge Without Borders)			

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60100 - Donations to Mission Partners	-	900	-
70500 - All Other Event Expenses	-	-	7,200
70540 - Food	(17)	-	-
90200 - Funds Transferred Out	1,500	-	-
Total 1205-NWB (Northridge Without Borders)	1,483	900	7,200
1206-YMT (Youth Mission Trip)			
90200 - Funds Transferred Out	6,000	6,000	-
Total 1206-YMT (Youth Mission Trip)	6,000	6,000	-
1207-Veterans Project			
70510 - All Other Supplies	4,808	2,327	5,000
70540 - Food	114	-	-
Total 1207-Veterans Project	4,922	2,327	5,000
2102-Fundraising			
70100 - Printing and Programs	364	198	-
Total 2102-Fundraising	364	198	-
Total MS-Mission	136,202	132,498	124,300
P-Property			
1402-Worship (non-Music)			
70560 - Durable Goods, Not Capitalized	283	-	-
Total 1402-Worship (non-Music)	283	-	-
2101-G&A (General & Administration)			
70510 - All Other Supplies	-	8	-
Total 2101-G&A (General & Administration)	-	8	-
9103-Allocate-Property			
70400 - Church Support Services	-	94	-
70410 - Day Porter Service	28,957	29,107	30,000
70420 - Equipment Maintenance	4,883	6,452	5,000
70430 - General Building Maintenance	12,712	5,921	5,000
70440 - Grounds Maintenance	8,493	8,815	7,000
70450 - Landscaping	6,324	5,760	4,000
70460 - Recurring Inspection And Maintenance Contracts	2,093	4,450	28,400
70470 - Sprinkler System Repair	(157)	168	500
70510 - All Other Supplies	229	1,202	1,200
70530 - Flowers	106	-	-
70560 - Durable Goods, Not Capitalized	119	1,838	800
70800 - Utilities	32,429	47,744	60,000
80300 - Rent	255	765	-
90200 - Funds Transferred Out	7,000	5,510	-
Total 9103-Allocate-Property	103,442	117,824	141,900
Total P-Property	103,725	117,832	141,900
W-Worship			
1401-Music			
50130 - Continuing Education	(450)	-	-
70310 - Honoraria for Visiting Ministers, Adult Leaders & Musicians	3,850	2,475	3,000
70311 - Cantor Services	630	-	-
70420 - Equipment Maintenance	890	965	2,000
70510 - All Other Supplies	27	59	50
70520 - Decorations	27	-	-

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70540 - Food	414	16	225
70550 - Literature & Music	779	382	1,000
70560 - Durable Goods, Not Capitalized	-	38	-
Total 1401-Music	6,167	3,934	6,275
1402-Worship (non-Music)			
70100 - Printing and Programs	-	-	150
70310 - Honoraria for Visiting Ministers, Adult Leaders & Musicians	1,236	-	1,500
70400 - Church Support Services	190	-	500
70500 - All Other Event Expenses	-	972	-
70510 - All Other Supplies	40	266	240
70520 - Decorations	253	407	150
70530 - Flowers	3,794	195	200
70540 - Food	70	358	725
70550 - Literature & Music	100	71	-
70560 - Durable Goods, Not Capitalized	1,128	-	-
70600 - Communications Services	-	277	-
80210 - Advertising	127	-	-
80230 - Sound Board Operations	2,441	-	-
Total 1402-Worship (non-Music)	9,377	2,546	3,465
Total W-Worship	15,545	6,480	9,740