

Portland Mennonite Church
 5 year comparison income/expense actuals
 Draft Budget 2021
 As of November 5, 2020

	5 year actuals comparison					budget comparison				Notes	2021 % of total
	2015	2016	2017	2018	2019	2020 Jan-Aug	2020 Budget	2021 Proposed	2021 % change		
Income											
4000 Contributions & Income											
4010 Unrestricted Budget Contributions	\$ 433,632	\$ 478,094	\$ 461,596	\$ 484,409	\$ 491,174	\$ 332,421	\$ 491,922	\$ 495,907	0.81%	As flat as possible; Table OK with minor increase (1.5%)	
4020 Restricted Budget Contributions				\$ 1,027	\$ -	\$ 8,667	\$ -				
Total 4000 Contributions & Income	\$ 433,632	\$ 478,094	\$ 461,596	\$ 485,436	\$ 491,174	\$ 341,088					
4030 Other Income											
4050 Interest Income	\$ 45	\$ 49	\$ 105	\$ 353	\$ 226		\$ 459	\$ 30	-93.46%		
4060 Miscellaneous Income	\$ 1,590	\$ 1,751	\$ 816	\$ 3,066	\$ 565	\$ 1,446	\$ 500	\$ 810	62.00%		
4080 Rental Income	\$ 15,245	\$ 14,329	\$ 17,110	\$ 15,058	\$ 16,400	\$ 10,350	\$ 17,200	\$ 17,200	0.00%		
Total 4030 Other Income	\$ 16,880	\$ 16,128	\$ 18,031	\$ 18,496	\$ 17,191	\$ 11,857	\$ 18,159	\$ 18,040	-0.66%		
Total Revenue	\$ 450,511	\$ 494,222	\$ 479,626	\$ 503,932	\$ 508,365	\$ 352,945	\$ 510,081	\$ 513,947	0.76%		

Expense											
010 - Core Ministries											
011 - Worship CMT											
Art Work (transfer to Fund)				\$ 500	\$ 500		\$ -	\$ -			
Children's Worship	\$ 40	\$ 38	\$ 131	\$ 100	\$ 242	\$ 136	\$ 200	\$ 200			
Copyright Expense	\$ 346		\$ 361	\$ 379	\$ 82						
Hymnal Fund						\$ 333	\$ 500	\$ -			
Song Leader Training								\$ 1,000			
Sound/AV Equipment Expense	\$ 1,500	\$ 756	\$ 48	\$ 1,176	\$ 1,000	\$ 2,740	\$ 1,000	\$ 1,000			
Transfer to A/V Fund		\$ 1,000	\$ 1,500	\$ 1,000	\$ 1,500	\$ 333	\$ 500	\$ -			
Worship Expense	\$ 2,425	\$ 2,839	\$ 3,134	\$ 2,875	\$ 3,835	\$ 1,606	\$ 3,000	\$ 3,000			
Total 011 - Worship CMT	\$ 4,311	\$ 4,633	\$ 5,174	\$ 6,030	\$ 7,159	\$ 5,148	\$ 5,200	\$ 5,200	0.00%	AMBS workshop for song leaders	1%
012 - Congregational Life CMT											
Annual BBQ				\$ 525			\$ 600	\$ 600	0.00%		0%
Congregational Care (Care/Hosp)	\$ 980	\$ 742	\$ 422	\$ 1,324	\$ 1,462	\$ 290	\$ 1,100	\$ 1,100	0.00%		0%
Kitchen Expense	\$ 1,201	\$ 1,521	\$ 1,188	\$ 1,618	\$ 917	\$ 327	\$ 1,500	\$ 1,500	0.00%		0%
Leadership Table Retreat	\$ 252	\$ 144			\$ 108		\$ 100	\$ 100	0.00%		0%
Natl Conventn Delegte Exp Fund	\$ 500	\$ 500	\$ 803	\$ 500	\$ 500	\$ 333	\$ 500	\$ 500	0.00%		0%
PNMC Delegate Expense	\$ 1,000	\$ 1,055	\$ 1,006	\$ 597	\$ 391	\$ 59	\$ 1,000	\$ 1,000	0.00%		0%
Fair Trade - Cost of Goods Sold	\$ 974	\$ 340	\$ 901	\$ 155	\$ 2,788						0%
Fair Trade - Sales Revenue	\$ (1,498)	\$ (1,312)	\$ (1,007)	\$ (436)	\$ (2,828)	\$ (761)					0%
Small Groups			\$ 28				\$ 100	\$ 100	0.00%		0%
Staff Hosting	\$ 573	\$ 1,100	\$ 976	\$ 1,668	\$ 2,073	\$ 274	\$ 1,750	\$ 1,750	0.00%		0%
Stephen Ministry	\$ 2,730	\$ 938	\$ 117	\$ 3,995	\$ 2,014	\$ 1,382	\$ 2,000	\$ 1,000	-50.00%		0%
Transitions	\$ 159	\$ 180	\$ 254	\$ 240	\$ 148	\$ 21	\$ 250	\$ 250	0.00%		0%

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Twin Rocks Retreat											0%
Twin Rocks Retreat Expense	\$ 1,551	\$ 19,938	\$ 21,572	\$ 21,554	\$ 24,815		\$ 1,500	\$ 1,500	0.00%		0%
Twin Rocks Retreat Registration		\$ (19,863)	\$ (20,558)	\$ (20,799)	\$ (23,315)						0%
Total Twin Rocks Retreat	\$ 1,551	\$ 76	\$ 1,014	\$ 754	\$ 1,500	\$ -					0%
Women's Retreat			\$ 31	\$ (131)	\$ 260		\$ 250	\$ 250	0.00%		0%
Visitation Ministry							\$ 2,000	\$ 2,000			0%
Young Adult				\$ 321	\$ 246		\$ 500	\$ 200	-60.00%		0%
Congregational Life - Other	\$ 370	\$ 245	\$ 64	\$ 73	\$ 329	\$ 259	\$ 500	\$ 500	0.00%		0%
Total 012 - Congregational Life CMT	\$ 10,734	\$ 6,048	\$ 5,795	\$ 11,204	\$ 8,226	\$ 2,184	\$ 13,650	\$ 12,350	-9.52%	Decrease in SM and YA activities	2%
013 - Faith Formation CMT											
Adult Education	\$ 95	\$ 432	\$ 1,810	\$ 1,636	\$ 754	\$ (118)	\$ 1,000	\$ 1,000	0.00%		0%
Group Subscriptions	\$ 75	\$ 545	\$ -	\$ 660	\$ (0)	\$ (484)	\$ 100	\$ 100	0.00%		0%
Lecture Series	\$ 560	\$ 47	\$ 1,367	\$ 2,000	\$ 1,965	\$ 1,167	\$ 1,750	\$ 1,750	0.00%		0%
Library	\$ 110	\$ 51	\$ 161	\$ 277	\$ 735	\$ 18	\$ 200	\$ 200	0.00%		0%
Seminars					\$ 1,379	\$ 1,075	\$ 500	\$ 500	0.00%		0%
Tuition Assistance		\$ 1,000	\$ 5,500	\$ 4,250	\$ 5,500	\$ 2,500	\$ 6,000	\$ 5,000	-16.67%	3 @ AMBS, 2 @Goshen	1%
Faith Formation - Other	\$ 322	\$ 84					\$ 200	\$ 200	0.00%		0%
Total 013 - Faith Formation CMT	\$ 1,167	\$ 2,159	\$ 8,837	\$ 8,823	\$ 10,334	\$ 4,158	\$ 9,750	\$ 8,750	-10.26%	Fewer students at Mennonite schools	2%
014 - Children & Youth CMT											
Childrens Education	\$ 5,544	\$ 4,531	\$ 4,675	\$ 4,156	\$ 3,787	\$ 2,007	\$ 5,000	\$ 5,000	0.00%		1%
Jr High Youth	\$ 816	\$ 115	\$ 1,659	\$ 754	\$ 1,142	\$ 69	\$ 1,000	\$ 1,000	0.00%		0%
Nursery	\$ 110	\$ 191	\$ 23		\$ 89		\$ 250	\$ 250	0.00%		0%
Transfer to CCEC Coming of Age			\$ 700	\$ 700	\$ 700	\$ 467	\$ 700	\$ 700	0.00%		0%
Trnsfr to Youth Convention Fund	\$ 4,000	\$ 3,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ 6,000	\$ 9,000	\$ 9,000	0.00%		2%
Youth Expense	\$ 2,718	\$ 4,888	\$ 4,001	\$ 2,304	\$ 3,128	\$ 478	\$ 2,100	\$ 2,100	0.00%		0%
Total 014 - Children & Youth CMT	\$ 16,188	\$ 15,014	\$ 19,470	\$ 16,759	\$ 17,479	\$ 9,021	\$ 18,050	\$ 18,050	0.00%	same as 2020 in case can meet in person	4%
015 - Comm. Outreach CMT											
Community Assistance	\$ 537	\$ 870	\$ 268	\$ 344	\$ 536	\$ 3,389	\$ 3,000	\$ 500	-83.33%		0%
Ecumenical Ministries	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%		0%
Family Promise Shelter								\$ 2,500		Was in Community Assistance in 2020 budget	0%
Gaza Twinning Initiative							\$ 500	\$ 500			0%
Justice Committee	\$ 493	\$ 425	\$ 197	\$ 273			\$ 500	\$ 500	0.00%		0%
NightStrike			\$ 500	\$ 1,000	\$ 1,000	\$ 750	\$ 1,000	\$ 1,000	0.00%		0%
Racial Peace Committee					\$ 414	\$ 103	\$ 500	\$ 500	0.00%		0%
Reparations Fund								\$ 1,000			0%
SMMS Tuition Assistance	\$ 878	\$ 1,213	\$ 825	\$ 648	\$ 1,560	\$ 948	\$ 1,330	\$ 1,330	0.00%		0%
Transfr to Service Support Fund	\$ 1,500	\$ 2,000			\$ 2,000	\$ 667	\$ 1,000	\$ 1,000	0.00%		0%

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Welcome Committee			\$ 94				\$ 50	\$ 50	0.00%		0%
Community Outreach - Other	\$ 98		\$ 104			\$ 100	\$ 300	\$ 300	0.00%		0%
Total 015 - Comm. Outreach CMT	\$ 6,756	\$ 6,815	\$ 4,136	\$ 3,763	\$ 6,010	\$ 6,206	\$ 8,430	\$ 9,430	11.86%	Reparations Fund \$1k; Family Promise	2%
016 - Broader Church											
Anabaptist Disabilities Network				\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%		0%
BMC Supportive Communities Network								\$ 200			0%
Christian Peacemaker Team	\$ 500	\$ 250	\$ 500	\$ 500	\$ 1,500	\$ 375	\$ 500	\$ 500	0.00%		0%
Corinthian Plan Mutual Aid	\$ 13,820	\$ 15,335	\$ 16,037	\$ 14,507	\$ 15,017	\$ 11,218	\$ 13,507	\$ 13,500	-0.05%	based TCP quote with no changes in enrollment	3%
Dove's Nest					\$ 500	\$ 375	\$ 500	\$ 500	0.00%		0%
Drift Creek Camp	\$ 500		\$ 500	\$ 500	\$ 1,500	\$ 375	\$ 500	\$ 500	0.00%		0%
MCUSA Hispanic Ministries Program						\$ 500	\$ 500	\$ 500	0.00%		0%
Mennonite Central Committee	\$ 3,000	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,600	\$ 3,000	\$ 3,000	0.00%		1%
Mennonite Church USA	\$ 14,450	\$ 14,450	\$ 15,000	\$ 15,500	\$ 15,500	\$ 11,625	\$ 15,500	\$ 15,500	0.00%		3%
Mennonite Disaster Service	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 375	\$ 500	\$ 500	0.00%		0%
Mennonite Education Agency				\$ 1,000	\$ 1,500	\$ 750	\$ 1,000	\$ 1,000	0.00%		0%
Mennonite World Conference	\$ 2,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ 375	\$ 500	\$ 500	0.00%		0%
Pacific NW Mennonite Conference	\$ 20,500	\$ 20,500	\$ 21,000	\$ 21,500	\$ 21,500	\$ 16,125	\$ 21,500	\$ 21,500	0.00%		4%
Pacific NW Mennonite Historical			\$ 720	\$ 720	\$ 720	\$ 540	\$ 720	\$ 720	0.00%		0%
Total 016 - Broader Church	\$ 56,270	\$ 53,535	\$ 58,757	\$ 59,977	\$ 62,027	\$ 45,483	\$ 58,477	\$ 58,670	0.33%	includes increase in TCP mutual aid; also BMC/SCN \$200	11%
<i>Total 010 - Core Ministries</i>	<i>\$ 95,426</i>	<i>\$ 88,205</i>	<i>\$ 102,169</i>	<i>\$ 106,557</i>	<i>\$ 111,235</i>	<i>\$ 72,199</i>	<i>\$ 113,557</i>	<i>\$ 112,450</i>	<i>-0.97%</i>		22%
030 - Office & Staff Expense											
Accounting Fees	\$ 1,039	\$ 1,369	\$ 1,518	\$ 2,604	\$ 2,792	\$ 2,737	\$ 900	\$ 900	0.00%		0%
Computer/Office Equipment	\$ 58	\$ 320	\$ 691	\$ 1,150	\$ 1,344	\$ 469	\$ 1,000	\$ 1,000	0.00%		0%
Pastoral Supplies	\$ 381	\$ 283	\$ 537	\$ 501	\$ 1,133	\$ 204	\$ 568	\$ 568	0.00%		0%
Supplies & Printing	\$ 4,531	\$ 4,814	\$ 4,469	\$ 4,787	\$ 4,890	\$ 2,172	\$ 4,500	\$ 4,500	0.00%		1%
Telephone/Internet	\$ 4,812	\$ 4,731	\$ 4,253	\$ 5,129	\$ 5,011	\$ 3,361	\$ 4,932	\$ 7,560	53.28%		1%
Website Expenses	\$ 356	\$ 338	\$ 309	\$ 454	\$ 154	\$ 154	\$ 250	\$ 250	0.00%		0%
Total 030 - Office & Staff Expense	\$ 12,477	\$ 11,856	\$ 11,777	\$ 14,625	\$ 15,325	\$ 9,150	\$ 12,150	\$ 14,778	21.63%	Internet and videoconferencing expenses + 2700	3%
040 - Property and Facilities											
Building Project - transfer from Fund	\$ (55,681)	\$ (21,081)	\$ (1,504)	\$ (171,574)	\$ (321,540)						0%
Building Project Expense	\$ 57,331	\$ 24,974	\$ 1,504	\$ 171,574	\$ 393,972	\$ 3,429					0%
Church Insurance Expense	\$ 6,446	\$ 7,079	\$ 7,317	\$ 7,290	\$ 7,468		\$ 7,500	\$ 7,500	0.00%		1%
Debt - Budget principal payment					\$ 4,407	\$ 35,266		\$ 15,300			3%
Debt - Budget principal offset					\$ (4,407)	\$ (35,266)					0%
Debt - Interest Payments					\$ 4,424	\$ 8,397		\$ 11,200		15300+11200=\$26,500	2%
Debt Service (interest & principal)	\$ 16,736	\$ 16,736	\$ 16,736	\$ 16,736	\$ 9,192		\$ 26,493		-100.00%	\$2207.78 per month	0%
Electricity	\$ 2,915	\$ 3,493	\$ 3,352	\$ 3,020	\$ 3,591	\$ 1,837	\$ 3,500	\$ 3,500	0.00%		1%

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Facilities Maintenance Expense	\$ 10,354	\$ 8,109	\$ 5,513	\$ 9,707	\$ 8,159	\$ 4,691	\$ 8,000	\$ 8,000	0.00%		2%
Garbage Service	\$ 912	\$ 912	\$ 912	\$ 1,445	\$ 1,452	\$ 968	\$ 1,452	\$ 1,452	0.00%		0%
Janitorial Srvcs Expense	\$ 6,938	\$ 7,378	\$ 7,978	\$ 6,946	\$ 6,498	\$ 3,248	\$ 7,500	\$ 7,500	0.00%		1%
Janitorial Supplies Expns	\$ 800	\$ 1,079	\$ 828	\$ 851	\$ 853	\$ 520	\$ 1,000	\$ 1,000	0.00%		0%
Natural Gas Expense	\$ 1,987	\$ 1,811	\$ 2,148	\$ 1,454	\$ 1,924	\$ 1,476	\$ 2,300	\$ 2,300	0.00%		0%
Transfer to Parsonage Fund				\$ 5,000	\$ 5,000	\$ 3,333	\$ 5,000	\$ 5,000	0.00%		1%
Property Tax Expense	\$ 3,677	\$ 3,823	\$ 4,145	\$ 4,322	\$ 4,444		\$ 4,400	\$ 4,600	4.55%		1%
Transfer to Building Fund	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 16,667	\$ 25,000	\$ 25,000	0.00%		5%
Water & Sewer	\$ 6,765	\$ 5,725	\$ 6,110	\$ 4,584	\$ 6,663	\$ 3,728	\$ 6,800	\$ 7,200	5.88%	normal use = \$1800-1900, Covid use = \$1500/qtr	1%
Total 040 - Property and Facilities	\$ 89,180	\$ 90,038	\$ 95,241	\$ 86,354	\$ 157,099	\$ 48,294	\$ 98,945	\$ 99,552	0.61%		19%
050 - Core Mnsty Opprtnty Funds		\$ 2,500	\$ 5,000	\$ 1,398			\$ -	\$ -	0.00%		0%
060 - Contingency Expense		\$ 10,161	\$ 2,255				\$ -	\$ -	0.00%		0%
5000 Payroll & Staff Benefits											
5005 Salaries & Wages	\$ 188,200	\$ 172,731	\$ 196,861	\$ 203,265	\$ 211,734	\$ 145,564	\$ 218,908	\$ 222,000	1.41%	Flat salaries and wages, including childcare	43%
5010 Continuing Education	\$ 1,313	\$ 865	\$ 804	\$ 1,274	\$ 1,155	\$ 1,600	\$ 1,700	\$ 1,700	0.00%		0%
5015 FICA/Medicare	\$ 14,888	\$ 13,836	\$ 14,943	\$ 15,457	\$ 16,332	\$ 11,106	\$ 16,742	\$ 16,982	1.43%		3%
5020 Health Benefits	\$ 1,162	\$ 1,510									0%
Health Insurance Expense	\$ 14,293	\$ 15,867	\$ 18,259	\$ 11,275	\$ 11,694	\$ 7,093				health pt A, dental, vision, LTD etc, minus empl contr	0%
HRA Expense				\$ 2,678	\$ 3,623	\$ 2,827				1200*3	0%
In Lieu of Health Ins.	\$ 6,481	\$ 1,509	\$ 1,357	\$ 1,800	\$ 1,800	\$ 1,200				150*12	0%
Total 5020 Health Benefits	\$ 21,937	\$ 18,885	\$ 19,616	\$ 15,754	\$ 17,116	\$ 11,119	\$ 19,255	\$ 19,500	1.27%	based on TCP quote with no enrollment changes	4%
5025 Pastoral Search		\$ 2,455									0%
5030 Retirement Expense	\$ 16,825	\$ 15,008	\$ 19,305	\$ 20,041	\$ 21,159	\$ 11,690	\$ 21,624	\$ 21,785	0.74%		4%
5045 Workers Comp Expense	\$ 1,514	\$ 1,863	\$ 1,639	\$ 1,629	\$ 1,616	\$ 458	\$ 1,600	\$ 1,600	0.00%		0%
Staff Travel Expenses	\$ 2,920	\$ 1,192	\$ 5,878	\$ 3,359	\$ 4,313	\$ 39	\$ 3,300	\$ 3,300	0.00%		1%
Stipends/Prof. Fees	\$ 490	\$ 1,343	\$ 590	\$ 550	\$ 573	\$ 200	\$ 300	\$ 300	0.00%		0%
Transfer to Sabbatical Fund					\$ 1,000	\$ 1,333	\$ 2,000		-100.00%		0%
Total 5000 Payroll & Staff Benefits	\$ 248,460	\$ 228,178	\$ 259,635	\$ 261,328	\$ 274,997	\$ 183,254	\$ 285,429	\$ 287,167	0.61%	+0%salaries, +10% health care, no sabbatical fund	56%
Total Expenditures	\$ 445,543	\$ 430,937	\$ 476,078	\$ 470,262	\$ 558,657	\$ 312,898	\$ 510,081	\$ 513,947	0.76%		100%
Net Operating Revenue	\$ 4,969	\$ 63,285	\$ 3,549	\$ 33,670	\$ (50,291)	\$ 40,047	\$ -	\$ -			