

St Lukes Church  
2026 Jan-Jun Short Budget  
Coversheet

See details on next pages

| Account                      | Description            | Jan-June 2024    | Jan-June 2025    | Proposed Jan-Jun 2026 |
|------------------------------|------------------------|------------------|------------------|-----------------------|
| <b>General Fund Revenue</b>  |                        |                  |                  |                       |
| <b>41000</b>                 | <b>Offerings</b>       |                  |                  |                       |
| 41000                        | Total Offerings        | \$295,264        | \$322,860        | \$340,460             |
| 42000                        | Facility Use           | \$7,670          | \$9,789          | \$8,500               |
| 43000                        | Designated Receipts    | -\$455           | \$2,129          | \$0                   |
| <b>44000</b>                 | <b>Investments</b>     |                  |                  |                       |
| 44000                        | Total Investments      | \$14,188         | \$19,349         | \$15,005              |
| <b>41000</b>                 | <b>Total Revenue</b>   | <b>\$316,667</b> | <b>\$354,127</b> | <b>\$363,965</b>      |
| <b>General Fund Expenses</b> |                        |                  |                  |                       |
| <b>51000</b>                 | <b>Operating</b>       |                  |                  |                       |
| 51000                        | Total Operating        | \$31,906         | \$32,357         | \$36,500              |
| 52000                        | Total Personnel        | \$221,554        | \$184,079        | \$242,028             |
| 53000                        | Total Facilities       | \$47,906         | \$108,561        | \$64,000              |
| 54100                        | Total Pastoral         | \$1,845          | \$593            | \$2,100               |
| 54200                        | Total Care             | \$1,499          | \$1,150          | \$2,762               |
| 54400                        | Total Education        | \$9,442          | \$8,382          | \$8,900               |
| 54400                        | Total Mercy            | \$2,984          | \$1,578          | \$4,625               |
| 54500                        | Total Social           | \$2,360          | \$3,305          | \$3,300               |
| 54600                        | Total Worship          | \$9,130          | \$11,428         | \$10,750              |
|                              | <b>Total Revenue</b>   | <b>\$316,667</b> | <b>\$354,127</b> | <b>\$363,965</b>      |
|                              | <b>Total Expenses</b>  | <b>\$328,626</b> | <b>\$351,433</b> | <b>\$374,965</b>      |
|                              | <b>Net Income/Loss</b> | <b>-\$11,959</b> | <b>\$2,694</b>   | <b>-\$11,000</b>      |

**Overview:** This is a coversheet for the detailed 2026 Jan-Jun proposed budget. The following pages include detailed numbers and explanations. An updated chart of accounts is being proposed which will include a numbering system consistent with the LCMS Treasurer's Manual suggested account structure allowing for easier grouping and formatting of the reports from Quickbooks. Some ministry line items have been moved or consolidated but all previously supported activities are included. Note that the detail for personnel costs (salaried, insurance, benefits) is on the last page.

**Short Budget:** This proposed short budget covers January 1, 2026 through June 30, 2026. A short budget is being used to accommodate changing the church budget year from a calendar year (Jan-Dec) to a fiscal year (July-June). The purpose of this change is to match the budget with the ministry year.

**Process:** The Budget Committee approached the short budget conservatively as proposing a short budget is an unusual circumstance. The goal is to present a budget which is consistent with current ministry activities and to accommodate new ministry requests while considering the costs of staffing changes that the church is experiencing. The income and expenses from the previous two Jan-Jun years (2024 and 2025) were used as a guide for budgeting. A goal of a 5% increase in offerings is being set for church members as the council requests members prayerfully consider their giving in support of the Lord's mission work through St Lukes while requesting a reduction in net assets to cover costs. The council members and church administration reviewed their portions, sought input from their ministry leaders, and submitted a proposed budget. The Council reviewed the proposals and tasked the Budget Committee with adjusting requests to provide this proposed budget which was approved by the Council to present to the congregation.

| Account      | Description                         | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details   |
|--------------|-------------------------------------|------------------|------------------|-----------------------------|---|
| <b>41000</b> | <b>Offerings</b>                    |                  |                  |                             |   |
| 41100        | Envelopes/Looseplate                | \$199,373        | \$203,954        | \$210,000                   | 5% goal giving increase   |
| 41200        | Online Giving                       | \$95,892         | \$118,906        | \$130,460                   | 5% goal giving increase   |
| 42000        | Facility Use                        | \$7,670          | \$9,789          | \$8,500                     |   |
| 43000        | Designated Receipts                 | -\$455           | \$2,129          | \$0                         |   |
| <b>44000</b> | <b>Investments</b>                  |                  |                  |                             |   |
| 44100        | Interest Income                     | \$1              | \$5              | \$5                         | Investment committee recommended that interest be used to support budgeted costs                                |
| 44200        | Dividend Income                     | \$14,187         | \$19,343         | \$15,000                    | Investment committee recommended that dividends be used to support budgeted costs                               |
| 44300        | Realized Gains/Losses               | \$0              | \$0              | \$0                         |   |
| 44400        | Other - misc                        | \$0              | \$0              | \$0                         |   |
| <b>41000</b> | <b>Total Revenue</b>                | <b>\$316,667</b> | <b>\$354,127</b> | <b>\$363,965</b>            |   |
| <b>51000</b> | <b>Operating</b>                    |                  |                  |                             |   |
| <b>51100</b> | <b>Administration</b>               |                  |                  |                             |   |
| 51110        | Tech Applications and Subscriptions | \$3,110          | \$3,174          | \$3,300                     | CCB, Zoom, Prime, Tithely, ChatGPT, Canva, BoxCast, Doodle Poll, Subsplash will replace several items           |
| 51120        | Memberships                         | \$970            | \$1,584          | \$1,700                     | Costco, Church Network  |
| 51130        | Kitchen/Church Supplies             | \$1,935          | \$2,271          | \$2,500                     | Equipment, supplies   |
| 51140        | Periodicals                         | \$958            | \$397            | \$500                       | Portals of Prayer   |
| <b>51150</b> | <b>Office</b>                       |                  |                  |                             |   |
| 51151        | Copier / Printer                    | \$0              | \$0              | \$1,700                     | Rental and maintenance costs  |
| 51152        | Office Supplies                     | \$5,576          | \$5,076          | \$3,500                     | Consumed Office Supplies i.e. paper, pens   |
| 51153        | Office Expenses                     | \$0              | \$0              | \$0                         | Tangible Office Purchases i.e. stapler, furniture (excludes assets computer, TV's, monitors etc see Facilities) |
| <b>51160</b> | <b>Business Functions</b>           |                  |                  |                             |   |
| 51161        | Accounting and Payroll              | \$901            | \$900            | \$1,200                     | Quickbooks, Quickbooks assistance, Payroll Program  |
| 51162        | Professional and Business Fees      | \$0              | \$733            | \$900                       | Legal, HR, SilverFlume etc.   |

| Account      | Description                           | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details   |
|--------------|---------------------------------------|------------------|------------------|-----------------------------|---|
| 51163        | Bank Fees                             | \$0              | \$134            | \$150                       |   |
| 51164        | Employment & Volunteer Costs          | \$0              | \$0              | \$1,000                     | Costs for employee hiring (non-called positions), job advertising, Background checks  |
| 51170        | Call Committee                        | \$0              | \$0              | \$1,500                     | Supplies, materials, surveys, training, travel costs, meals   |
| 51180        | Staff Activities                      | \$0              | \$0              | \$500                       | Staff group development/Materials/Supplies/Meals (excludes individual professional development)   |
| 51190        | Misc Administration                   | -\$75            | \$0              | \$0                         | Uncategorized Business expenses   |
| <b>51300</b> | <b>Marketing and Communication</b>    |                  |                  |                             |   |
| 51310        | Marketing                             | \$5,805          | \$5,446          | \$5,200                     | Costs for marketing - Promotion of (ministry activities, events (inward/outward), education activities, sermon series), subscriptions, graphics |
| 51320        | Collateral                            | \$1,326          | \$549            | \$750                       | Costs for Pew cards, Printed materials, Member Handbooks, Welcome Bags, T-Shirts/schwag (not those in Marketplace),                             |
| 51330        | Advertising                           | \$0              | \$0              | \$0                         | Cost for outside advertising (not website or social media related) example newspaper or google push advertising, postcard mailing               |
| 51390        | Misc Marketing                        | \$0              | \$0              | \$0                         | Uncategorized Marketing Expense   |
| <b>51400</b> | <b>District Assessment and Pledge</b> |                  |                  |                             |   |
| 51410        | District Pledge                       | \$11,400         | \$12,093         | \$12,100                    | 3.6% of offerings   |
| 51420        | District/LCMS Assessment              | \$0              | \$0              | \$0                         | 0   |
| <b>51000</b> | <b>Total Operating</b>                | <b>\$31,906</b>  | <b>\$32,357</b>  | <b>\$36,500</b>             |   |
| <b>52000</b> | <b>Personnel</b>                      |                  |                  |                             | <b>See Salary Detail on final page</b>  |
| <b>52100</b> | <b>Salaries</b>                       |                  |                  |                             |   |
| 52101        | Staff Salaries                        | \$162,824        | \$136,831        | \$163,488                   | 3% increase   |
| 52102        | Pulpit Supply                         | \$0              | \$0              | \$2,400                     | Coverage in absence of Pastor   |
| 52103        | Nursery                               | \$2,910          | \$2,639          | \$4,000                     |   |
| 52200        | Payroll Taxes                         | \$7,960          | \$5,958          | \$6,200                     |   |

| Account      | Description                          | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details  |
|--------------|--------------------------------------|------------------|------------------|-----------------------------|--|
| <b>52300</b> | <b>Health/Dental Insurance</b>       |                  |                  |                             |  |
| 52301        | All Staff Health Insurance           | \$21,407         | \$16,012         | \$24,000                    | Increase related to TIM  |
| 52302        | All Staff Dental Insurance           | \$0              | \$0              | \$0                         | Included in total health, will be split out in future  |
| <b>52400</b> | <b>Benefits</b>                      |                  |                  |                             |  |
| 52401        | Concordia Plan Services              | \$19,111         | \$20,720         | \$19,940                    |  |
| 52402        | Workers Compensation Insurance       | \$0              | \$0              | \$1,500                     | Moving from Facilities   |
| 52403        | Professional Development             | \$7,343          | \$1,920          | \$500                       |  |
| 52404        | Moving Expense                       | \$0              | \$0              | \$20,000                    | For TIM - cost of moving, rentals, per diem  |
| 52900        | Misc Personnel                       | \$0              | \$0              | \$0                         |  |
| <b>52000</b> | <b>Total Personnel</b>               | <b>\$221,554</b> | <b>\$184,079</b> | <b>\$242,028</b>            |  |
| <b>53000</b> | <b>Facilities</b>                    |                  |                  |                             |  |
| 53100        | Facility Maintenance and Repairs     | \$35,908         | \$73,832         | \$22,000                    | Planned and unplanned maintenance and repairs  |
| 53200        | Utilities                            | \$0              | \$22,837         | \$25,000                    | Electric, Gas, Sewer, Water, Telephone, Internet etc.  |
| 53300        | Janitorial Costs and Supplies        | \$10,503         | \$11,892         | \$13,000                    | Contracted janitorial services and related supplies  |
| 53400        | Property/General Liability Insurance | -\$86            | \$0              | \$0                         | Property/General Liability Insurance (Q3/Q4)   |
| 53500        | Owned Auto                           | \$1,581          | \$0              | \$0                         | Owned automobile costs not covered by grants / see van grant   |
| 53600        | Equipment and Peripherals            | \$0              | \$0              | \$4,000                     | Assets: All church equipment, All tech equipment, computers, screens, and peripherals; includes costs for equipment and peripherals used in the church and for worship |
| 53900        | Misc Facilities                      | \$0              | \$0              | \$0                         | Uncategorized Facilities Costs   |
| <b>53000</b> | <b>Total Facilities</b>              | <b>\$47,906</b>  | <b>\$108,561</b> | <b>\$64,000</b>             |  |
| <b>54100</b> | <b>Pastoral</b>                      |                  |                  |                             |  |
| 54110        | Resources                            | \$1,019          | \$288            | \$300                       | Materials/Supplies/Sermon Resources/Subscriptions  |
| 54120        | Care Activities                      | \$826            | \$305            | \$300                       | Visit costs, materials, supplies   |
| 54130        | Events and Meetings                  | \$0              | \$0              | \$1,000                     | LCMS/District/Circuit events, pastoral meetings/programs, entry fees, related travel costs   |
| 54190        | Misc Pastoral                        | \$0              | \$0              | \$500                       | Uncategorized Pastoral expense   |

| Account      | Description                         | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details  |
|--------------|-------------------------------------|------------------|------------------|-----------------------------|--|
| <b>54100</b> | <b>Total Pastoral</b>               | <b>\$1,845</b>   | <b>\$593</b>     | <b>\$2,100</b>              |  |
| <b>54200</b> | <b>Care</b>                         |                  |                  |                             |  |
| 54210        | Elder Training and Appreciation     | \$314            | -\$500           | \$762                       | Materials/Supplies/Meals   |
| 54220        | Elder Programs                      | \$186            | \$1,721          | \$1,050                     | New Member Sunday, Postage, Outreach programs, Confidential Witness Line   |
| 54230        | Solace                              | \$1,000          | -\$71            | \$800                       | Memorial program   |
| 54290        | Misc Care                           | \$0              | \$0              | \$150                       | Uncategorized Care Ministry Expenses   |
| <b>54200</b> | <b>Total Care</b>                   | <b>\$1,499</b>   | <b>\$1,150</b>   | <b>\$2,762</b>              |  |
| <b>54400</b> | <b>Education</b>                    |                  |                  |                             | <b>All Education activities including for Children/Youth groups has been moved under the Education Chair</b>             |
| 54310        | Children/Youth                      |                  |                  |                             |  |
| 54311        | Sunday School-Odyssey               | \$1,881          | \$1,253          | <b>\$1,300</b>              | Program materials, supplies, snacks  |
| 54312        | Youth Groups                        | \$1,628          | \$1,446          | <b>\$2,400</b>              | Children, Middle School and High School Program materials,   |
| 54313        | Youth Offsite Trips                 | \$1,641          | \$0              | <b>\$0</b>                  | Rentals, travel costs, program supplies (Includes any confirmation, National Youth Gathering, Youth Group offsite trips) |
| 54314        | Confirmation                        | \$239            | \$1,703          | <b>\$1,700</b>              | Event, Program materials, supplies, meals and First Communion  |
| 54315        | VBS                                 | \$1,313          | \$2,418          | <b>\$2,500</b>              | Program materials, supplies, meals   |
| 54320        | Young Adult Group                   | \$0              | \$251            | <b>\$300</b>                | Materials/Supplies/Meals for young adult groups  |
| 54330        | Group Bible Study Supplies          | \$217            | \$46             | <b>\$200</b>                | All class resources/supplies for adult bible studies held for general  |
| 54340        | Congregational Education            | \$2,523          | \$142            | <b>\$300</b>                | Materials/Supplies/Meals - this includes the new member class  |
| 54350        | Volunteer Training and Appreciation |                  | \$123            | <b>\$200</b>                | Materials/Supplies/Meals   |
| 54360        | Lutheran Schools Support            | \$0              | \$1,000          | \$0                         | Sierra Lutheran High School and other Lutheran school support (paid in the Fall)   |
| 54390        | Misc Education                      | \$0              | \$0              | <b>\$0</b>                  | Uncategorized Education costs  |
| <b>54400</b> | <b>Total Education</b>              | <b>\$9,442</b>   | <b>\$8,382</b>   | <b>\$8,900</b>              |  |
| <b>54400</b> | <b>Mercy</b>                        |                  |                  |                             |  |

| Account      | Description                    | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details  |
|--------------|--------------------------------|------------------|------------------|-----------------------------|--|
| 54410        | Partnerships / Projects        |                  |                  |                             | <b>Activities which provide opportunities for congregants to participate in outward directed community blessings</b>           |
| 54411        | Discretionary                  | \$1,945          | \$919            | <b>\$2,500</b>              | Non-Benevolence Policy related mercy activities, Summer of Service, Outreach   |
| 54412        | LERT                           | \$0              | \$0              | <b>\$125</b>                | Support/Supplies, Emergency Response   |
| 54413        | Tutoring                       | \$0              | \$0              | <b>\$500</b>                | Support/Supplies, Curriculum / Food  |
| 54414        | Hooks and Needles              | \$0              | \$28             | <b>\$100</b>                | Support/Supplies Yarn msc  |
| 54415        | Prayers and Squares            | \$163            | \$351            | <b>\$400</b>                | Support/Supplies Sewing Supplies   |
| 54416        | Shared Harvest                 | \$361            | \$279            | <b>\$500</b>                | Support/Supplies Portals of Prayer mcs   |
| 54420        | International Missions Support | \$515            | \$0              | <b>\$500</b>                | SON and other christian 501c3 mission programs / Nicaragua   |
| 54490        | Misc Mercy                     | \$0              | \$0              | <b>\$0</b>                  | Uncategorized Mercy expenses   |
| <b>54400</b> | <b>Total Mercy</b>             | <b>\$2,984</b>   | <b>\$1,578</b>   | <b>\$4,625</b>              |  |
| <b>54500</b> | <b>Social</b>                  |                  |                  |                             |  |
| 54510        | General                        | \$0              | \$0              | \$300                       | Supplies/Materials   |
| <b>54520</b> | <b>Inward Events</b>           |                  |                  |                             | <b>Social Activities to promote congregational relationships - These should mostly be funded by participant contributions</b>  |
| 54521        | Outdoor Ministry               | \$0              | \$0              | \$0                         | Registration   |
| 54522        | Softball                       | \$0              | \$0              | \$0                         | Registration   |
| 54523        | St Lukes Veterans              | \$0              | \$0              | \$0                         | Supplies/Materials   |
| 54524        | Christmas Play                 | \$534            | -\$600           | \$0                         | Supplies/Materials- costs will apply Q3/Q4   |
| 54525        | Camp Out                       | -\$297           | \$1,200          | \$500                       | Reservation  |
| 54526        | Older But Wiser                | \$0              | \$0              | \$0                         | Costs apply Q4   |
| 54529        | Other Events and Groups        | \$602            | \$2,705          | \$1,000                     | Includes fellowship hour events, new social events, Supplies/Materials   |
| <b>54530</b> | <b>Outward Events</b>          |                  |                  |                             | <b>Social Activities to promote congregational connection with the outward community; these are funded by the congregation</b> |

| Account      | Description                         | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details   |
|--------------|-------------------------------------|------------------|------------------|-----------------------------|---|
| 54531        | Trunk or Treat                      | \$0              | \$0              | \$0                         | Supplies/Materials - costs will apply Q3/Q4   |
| 54532        | Eggstravaganza                      | \$1,521          | \$0              | \$1,500                     | Supplies/Materials  |
| <b>54500</b> | <b>Total Social</b>                 | <b>\$2,360</b>   | <b>\$3,305</b>   | <b>\$3,300</b>              |   |
| <b>54600</b> | <b>Worship</b>                      |                  |                  |                             |   |
| <b>54610</b> | <b>Production</b>                   |                  |                  |                             |   |
| 54611        | Licensing and Applications          | \$589            | \$675            | \$750                       | Subscriptions and software programs, Licensing Fees   |
| 54612        | Tech Support                        | \$217            | \$515            | \$800                       | Tech support and troubleshooting  |
| 54613        | Supplies                            | \$835            | \$1,003          | \$500                       | Supplies/Materials/Welcome Team items   |
| 54614        | Volunteer Training and Appreciation | \$1,116          | \$493            | \$250                       | Supplies/Materials/Meals  |
| <b>54620</b> | <b>Music</b>                        |                  |                  |                             |   |
| 54621        | Friends of the Family               | \$0              | \$930            | \$500                       | Supplies/Materials  |
| 54622        | Choir                               | \$562            | \$475            | \$500                       | Supplies/Materials  |
| 54623        | Handbells                           | \$216            | \$0              | \$100                       | Supplies/Materials  |
| 54624        | Organists                           | \$1,840          | \$3,075          | \$3,000                     | Weekly service organists  |
| 54625        | Special Service Musicians           | \$1,250          | \$700            | \$500                       | Easter, Christmas etc.  |
| 54626        | Instrument Maintenance              | \$220            | \$0              | \$1,000                     | Piano, organ, other instruments   |
| <b>54630</b> | <b>Special Services</b>             |                  |                  |                             |   |
| 54631        | Maundy Thursday                     | \$545            | \$500            | \$500                       | Materials/Supplies  |
| 54632        | Christmas Nativity                  | \$0              | \$0              | \$0                         | Materials/Supplies  |
| 54633        | Experiential Worship                | \$1,413          | \$1,391          | \$750                       | Materials/Supplies Other special services (Easter, Christmas, Advent/Lent) Materials/Supplies |
| <b>54640</b> | <b>Altar and Sacristy</b>           |                  |                  |                             |   |
| 54641        | Communion & Sacristy Supplies       | \$270            | \$1,522          | \$1,500                     | All communion and sacristy supplies   |
| 54642        | First Communion                     | \$57             | \$150            | \$100                       | Altar décor etc   |
| 54643        | Altar Flowers/Special Flowers       | \$0              | \$0              | \$0                         | Lilies and Poinsettias - costs mostly covered by congregant contributions                     |
| 54644        | Misc Altar                          | \$0              | \$0              | \$0                         | Uncategorized Altar expenses  |
| 54690        | Misc Worship                        | \$0              | \$0              | \$0                         | Uncategorized Worship expenses  |
| <b>54600</b> | <b>Total Worship</b>                | <b>\$9,130</b>   | <b>\$11,428</b>  | <b>\$10,750</b>             |   |

| Account | Description     | Jan-June<br>2024 | Jan-June<br>2025 | Proposed<br>Jan-Jun<br>2026 | Details |
|---------|-----------------|------------------|------------------|-----------------------------|---------|
|         | Total Revenue   | \$316,667        | \$354,127        | \$363,965                   |         |
|         | Total Expenses  | \$328,626        | \$351,433        | \$374,965                   |         |
|         | Net Income/Loss | -\$11,959        | \$2,694          | -\$11,000                   |         |



St Lukes 2026 Jan-June  
Salary and Benefits Breakout

|                          | Salary                              | Insurance                           | CPS                                 |  |
|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
|                          | 2026 Jan-Jun<br>Council<br>Proposed | 2026 Jan-Jun<br>Council<br>Proposed | 2026 Jan-Jun<br>Council<br>Proposed | Notes  |
| Pastor (TIM)             | \$66,000                            | \$15,000                            | \$9,000                             | Temporary Interim Pastor - basing this cost on the 2026 CNH Salary Guidelines for a pastor who has approximately 30 year of experience; Will be used for visiting pastor |
| Worship Arts Director    | \$10,000                            | \$3,000                             | \$2,600                             | Including this cost for the possibility of hiring a new Worship Director in Q2 2026  |
| Ministry Director        | \$0                                 | \$0                                 | \$0                                 | Assuming that hiring a called ministry director will take longer so does not need to be included in this 6 month budget  |
| Administrative Director  | \$34,647                            | \$4,500                             | \$4,340                             | 3 % increase   |
| Marketing Director       | \$30,000                            | \$0                                 | \$4,000                             | No increase pending change of employee   |
| Administrative Assistant | \$11,000                            | \$0                                 | \$0                                 | Part time - 19 or less hours per week hiring   |
| Custodial                | \$5,873                             | \$0                                 | \$0                                 | 3% increase  |
| Pastor Emeritis          | \$3,250                             | \$0                                 | \$0                                 |  |
| Nursery                  | \$2,718                             | \$0                                 | \$0                                 |  |
| <b>Total</b>             | <b>\$163,488</b>                    | <b>\$22,500</b>                     | <b>\$19,940</b>                     |  |