

**Community of Christ – Michigan Mission Center
2021 Proposed Budget & Narrative**

| <u>INCOME</u> | | | |
|--------------------------|--|------------------|-------|
| 1 | Congregational Support | \$106,500 | 64.2% |
| 2 | Envelope Contributions | \$15,000 | 9.0% |
| 3 | Investment Earnings for Mission Support | \$30,000 | 18.1% |
| 4 | Transfers from Designated Ministry Funds | \$5,500 | 3.3% |
| 5 | Congregation Services Income | \$4,000 | 2.4% |
| 6 | Interest Income | - | - |
| 7 | Other Income | \$5,000 | 3.0% |
| 8 | TOTAL INCOME | \$166,000 | |
| <u>EXPENSES</u> | | | |
| 9 | Audit | \$550 | 0.3% |
| 10 | Equipment Replacement | \$500 | 0.3% |
| 11 | Insurance | \$2500 | 1.5% |
| 12 | License & Fees | \$700 | 0.4% |
| 13 | Miscellaneous/Pastoral Care | \$250 | 0.2% |
| 14 | Office Supplies | \$500 | 0.3% |
| 15 | Salaries & Benefits | \$150,000 | 90.4% |
| 16 | Payroll Processing | \$2000 | 1.2% |
| 17 | Communications | \$3000 | 1.8% |
| 18 | Volunteer Travel Support | \$500 | 0.3% |
| 19 | Disciple & Leadership Development | \$2500 | 1.5% |
| 20 | Congregation Mission Expansion Grants | \$3000 | 1.8% |
| 21 | TOTAL EXPENSES | \$166,000 | |
| NET INCOME (LOSS) | | - | |

INCOME

Congregational Support: The support commitments that are pledged by each congregation and included in their budget to support the ministries of the mission center. It is our hope that your congregation will continue the current level of support to the mission center operating budget. Congregations with capacity for increased giving are encouraged to increase commitments to campgrounds, youth camp ministries, Spectacular, Journey House or Worldwide Mission Tithes.

Envelope Contributions: Contributions from individuals who mark their offering envelopes with a personal gift to the mission center. These special offerings are forwarded from the congregation CFO to the mission center and are included as part of a person's local mission tithes on their tithing statement.

Investment Earnings for Mission Support: This line item provides income support by using the investment earnings from some of our fund balances. The amount is typically calculated at 4% or less and taken from the account balances of the Operating Fund Reserves or Operating Investment Fund (previously the Earnings from Investment Fund, Administrative Support Fund, and Mission Support Fund).

Community of Christ – Michigan Mission Center 2021 Proposed Budget & Narrative

Transfers from Designated Ministry Funds: We will transfer an amount from the Disciple Development Fund for Disciple and Leadership Formation expenses and the New Expressions Fund for Mission Expansion Grants. If the congregation support commitments fall short of the proposed amount, transfers from the Operating Reserve Fund, Operating Investment Fund, and/or other designated funds, may be added to this line item to balance the income with the expenses.

Congregation Services Income: Income received from congregations for which the mission center provides administrative services such as payroll and CFO duties such as bookkeeping and Shelby entries.

Interest Income: Allocated interest we receive from the Affiliate Investment Pool B account.

Other Income: Miscellaneous income that we receive that is not included in any of the previous categories. This would include previous year's support payments made in the current year.

EXPENSES

Audit: Fees associated with the annual audit of mission center financial records.

Equipment: This includes the copier maintenance agreement.

Insurance: For office contents, liability coverage, and worker's compensation insurance.

Licenses & Fees: Copyright license fees for music, and Percept demographic reports.

Miscellaneous/Pastoral Care: Miscellaneous expenses not covered by the previous categories.

Office Supplies: Materials used in generating information and mission center business.

Salaries and Expenses for Staff: This includes salaries and benefit costs, reimbursement for travel expenses for staff and a small buffer for possible benefit changes for mission center staff. In 2020 the MCP team decreased their number of hours worked each week. The budgeted amount allows for an increase if needed.

Payroll Processing Fees: Fees associated with mission center payroll and Paycom, the payroll processing company we use.

Communications: This includes expenses for internet, telephone, website, postage, Church Updates, Zoom and other means used in communicating the business of the mission center.

Volunteer Travel Support: Mileage reimbursement for mission center volunteers providing programs and support to congregations.

Disciple and Leadership Formation: Funding for disciple and leadership development formation and training.

Congregation Mission Expansion Grants: Funding assistance for congregations seeking to expand their ministries in alignment with the mission initiatives.