

St Andrew's Presbyterian Church
2023 BUDGET SUMMARY
with previous years comparisons

	<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2022</u>		<u>2023</u>	
	<u>Audited</u>		<u>Audited</u>		<u>Audited</u>		<u>Budget</u>		<u>Jan 1 - Oct 31</u>		<u>Budget</u>	
	<i>pre pandemic</i>		<i>pandemic</i>		<i>pandemic</i>		<i>post pandemic</i>		<u>Actual</u>		<i>post pandemic?</i>	
General Fund Income/Expense												
Income												
4100 · Building & Maintenance	800.04		800.04		2,300.04		800.00		666.70		800.00	
4101 · Easter/Anniversary Christmas	20,384.50		25,145.20		21,374.00		20,000.00		19,930.00		20,000.00	
4102 · Initial	475.00		334.00		167.00		150.00		142.00		150.00	
4103 · Loose	5,872.10		560.35		56.05		0.00		842.00		0.00	
4104 · South Asian Mission Outreach	13,426.45		6,749.65		2,363.00		5,000.00		8,021.10		12,000.00	
4105 · Sunday School	1,381.60		270.10		60.00		0.00		0.00		0.00	
4106 · Weekly	260,327.42		223,270.94		219,372.28		225,000.00		169,395.52		225,000.00	
Total Offerings	302,667.11	84%	257,130.28	93%	245,692.37	49%	250,950.00	57%	198,997.32	65%	257,950.00	56%
4195 · Enduring Gifts Unrealized Gain	68,203.00		117,578.34		72,806.89		0.00		0.00		0.00	
4201 · Enduring Gifts	4,713.25		39,732.87		34,477.84		0.00		2,563.03		0.00	
4202 · Enduring Gifts Income	109,408.00		55,280.74		85,912.58		40,000.00		2,381.33		40,000.00	
Enduring Gifts and Investment Inc	182,324.25		212,591.95		193,197.31		40,000.00		4,944.36		40,000.00	
4205 · Rent	31,410.00		16,060.00		56,536.93		25,000.00		8,150.00		19,000.00	
4211 · Weddings	2,000.00		0.00		800.00		1,000.00		800.00		1,000.00	
Rent and Weddings	33,410.00		16,060.00		57,336.93		26,000.00		8,950.00		20,000.00	
4209 · PCC Grants	0.00		11,088.01		20,000.00		20,000.00		0.00		30,000.00	
4200 · Education Committee Revenue	415.00		134.00		0.00		0.00		0.00		0.00	
4190 · Bank interest	0.00		1.89		180.33		0.00		0.00		0.00	
4203 · Missions	20,409.92		13,589.92		513.70		0.00		200.35		0.00	
4204 · Property Committee Income	240.00		140.00		0.00		0.00		0.00		0.00	
4206 · Session Fund	1,266.85		660.00		1,072.25		0.00		0.00		0.00	
4207 · Stewardship Committee Revenue	3,996.87		2,365.89		11,523.00		3,000.00		8,909.00		3,000.00	
4214 · Refugee income	0.00		0.00		7,500.00		0.00		0.00		0.00	
4208 · Worship	2,582.00		147.50		0.00		0.00		1,920.00		0.00	
Other	28,910.64		17,039.20		20,789.28		3,000.00		11,029.35		3,000.00	
Total Other Revenue	244,644.89		256,779.16		291,323.52		89,000.00		24,923.71		93,000.00	
Total Income ex. Mission and Service	547,312.00		513,909.44		537,015.89		339,950.00		223,921.03		350,950.00	
Expense												
Total Congregational Care	0.00		0.00		0.00		0.00		0.00		0.00	
5000 · Adult	1,200.13		1,563.50		1,538.60		1,600.00		689.12		1,400.00	
5001 · Children	1,932.18		374.53		527.93		1,000.00		196.44		800.00	
5002 · Family Events	0.00		1,424.93		564.42		1,750.00		509.34		1,500.00	
5010 · Vacation Bible School	613.40		0.00		0.00		600.00		0.00		400.00	
5020 · Youth	166.60		0.00		0.00		150.00		0.00		150.00	
5030 · Library	0.00		0.00		61.04		0.00		0.00		0.00	
Total Education Committee	3,912.31		3,362.96		2,691.99		5,100.00		1,394.90		4,250.00	

St Andrew's Presbyterian Church
2023 BUDGET SUMMARY
with previous years comparisons

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Budget</u>	<u>Jan 1 - Oct 31</u>	<u>Budget</u>
	<i>pre pandemic</i>	<i>pandemic</i>	<i>pandemic</i>	<i>post pandemic</i>	<i>Actual</i>	<i>post pandemic?</i>
South Asian Mission Outreach						
5202 · Payroll	0.00	6,836.29	14,101.53	13,900.00	10,833.20	13,000.00
5203 · Statutory Benefits	0.00	669.75	865.10	0.00	715.43	900.00
5205 · SEAOM - Other	5,723.60	0.00	0.00	21,100.00	0.00	31,000.00
Total South Asian Mission Outreach	5,723.60	7,506.04	14,966.63	35,000.00	11,548.63	44,900.00
5180 · Advertising	1,602.70	0.00	191.61	1,300.00	245.66	1,300.00
5190 · Baptism Family Outreach	118.12	0.00	0.00	200.00	0.00	200.00
5200 · Daily Bread Donation	25.00	200.00	200.00	200.00	200.00	200.00
5201 · Faith in Action	1,351.92	853.62	702.56	950.00	369.58	900.00
5220 · Refugee Expense	5,390.00	0.00	0.00	1,000.00	906.00	1,000.00
5230 · Christmas Outreach	196.02	0.00	120.00	1,000.00	0.00	1,000.00
Total Mission Committee	14,407.36	8,559.66	16,180.80	39,650.00	13,269.87	49,500.00
Utilities						
5308 · Utilities - Church	16,458.86	14,444.12	11,508.76	20,000.00	13,651.28	20,000.00
5309 · Utilities - Manse	473.55	1,500.00	0.00	0.00	5,028.22	6,000.00
Total Utilities	16,932.41	15,944.12	11,508.76	20,000.00	18,679.50	26,000.00
5300 · General Maintenance	17,976.23	31,232.91	42,483.36	30,000.00	34,825.96	50,000.00
5301 · Insurance	7,373.25	8,639.14	10,813.33	11,000.00	11,247.83	12,100.00
5302 · Major Building Maintenance	6,023.24	3,710.56	91,764.41	10,000.00	5,074.56	33,000.00
5303 · Manse Maintenance	2,661.83	2,680.39	0.00	3,000.00	7,590.54	7,000.00
5304 · Miscellaneous	230.96	100.00	0.00	0.00	0.00	0.00
5305 · Office Equipment	1,870.76	1,092.68	3,344.25	3,000.00	1,487.04	3,000.00
5306 · Sound System and Tech.	215.08	406.19	0.00	10,000.00	72.76	10,000.00
5307 · Taxes	6,437.54	6,558.75	6,623.17	6,804.00	5,603.78	7,000.00
Total Property Committee	59,721.30	70,364.74	166,537.28	93,804.00	84,581.97	148,100.00
Personnel						
Honorarium						
5505 · Envelope Secretary Honorarium	3,000.00	3,000.00	3,000.00	3,000.00	0.00	3,000.00
5506 · Treasurer Honorarium	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00
Total Honorarium	8,000.00	8,000.00	8,000.00	8,000.00	0.00	8,000.00
Lead Minister						
Utilities - Lead Minister						
5512 · Utilities - Lead Minister	2,187.27	2,645.79	2,555.24	3,000.00	2,158.33	3,000.00
5513 · Utilities HST rebate	(160.25)	(207.54)	(7.89)	0.00	0.00	0.00
Total Utilities - Lead Minister	2,027.02	2,438.25	2,547.35	3,000.00	2,158.33	3,000.00
5507 · Book Allowance Lead Minister	283.11	69.87	500.00	500.00	0.00	500.00
5508 · Cell Phone - Lead Minister	662.16	662.16	717.34	700.00	551.80	700.00
5509 · Housing Allow Lead Min	22,500.00	22,500.00	22,500.00	24,500.00	20,420.00	24,500.00
5510 · Stipend - Lead Minister	60,160.62	62,687.40	62,687.40	62,690.00	52,918.70	63,500.00
5511 · Study Leave - Lead Min	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00
Total Lead Minister	84,605.89	86,919.43	87,404.74	89,390.00	73,890.50	90,200.00
Professional Development		0.00	0.00	800.00	0.00	600.00

St Andrew's Presbyterian Church
2023 BUDGET SUMMARY
with previous years comparisons

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Budget</u>	<u>Jan 1 - Oct 31</u>	<u>Budget</u>
	<i>pre pandemic</i>	<i>pandemic</i>	<i>pandemic</i>	<i>post pandemic</i>	Actual	<i>post pandemic?</i>
Statutory Benefits						
5515 · CPP Expense	3,725.64	3,535.53	3,713.77	9,400.00	3,760.08	5,200.00
5516 · EI Expense	2,639.04	1,854.42	1,528.87	0.00	1,690.16	1,450.00
5517 · WSIB Expense	697.15	540.45	538.47	0.00	224.97	650.00
Total Statutory Benefits(CPP, EI, WSIB)	<u>7,061.83</u>	<u>5,930.40</u>	<u>5,781.11</u>	<u>9,400.00</u>	<u>5,675.21</u>	<u>7,300.00</u>
Wages - Other Staff						
5518 · Wages - Other	63,926.64	98.79	105,757.68	65,615.00	19,018.62	25,000.00
5519 · Health & Dental	4,767.12	4,862.16	4,959.36	5,000.00	5,058.72	5,350.00
5520 · Organist	39,227.40	27,370.22	23,381.74	40,090.00	33,671.96	41,700.00
Total Wages - Other Staff	<u>107,921.16</u>	<u>32,331.17</u>	<u>134,098.78</u>	<u>110,705.00</u>	<u>57,749.30</u>	<u>72,050.00</u>
5514 · Pension Fund Assessment	<u>26,500.20</u>	<u>19,479.45</u>	<u>19,533.66</u>	<u>20,000.00</u>	<u>15,458.79</u>	<u>20,000.00</u>
Total Personnel	<u>236,116.10</u>	<u>155,098.70</u>	<u>257,365.64</u>	<u>241,295.00</u>	<u>154,932.13</u>	<u>201,150.00</u>
5500 · Audit Fee	2,702.44	5,396.06	7,040.81	8,000.00	1,698.97	10,000.00
5501 · Bank Charges	2,409.53	1,917.67	1,299.31	1,500.00	1,226.91	1,500.00
5502 · Bank Loan Interest	1,971.41	858.92	4.70	1,000.00	4.28	2,500.00
5503 · Brampton Presbytery Assessment	6,710.00	6,710.00	4,990.00	5,000.00	4,218.75	5,000.00
5504 · Office Supplies	14,795.12	10,168.28	10,575.25	12,000.00	8,063.13	10,000.00
5521 · Stewardship Expense	317.20	612.18	12,968.52	1,000.00	9,288.24	1,000.00
5523 · Information Technology Support	0.00	0.00	2,739.15	2,000.00	5,357.07	3,500.00
5530 · Miscellaneous	(0.10)	0.00	2,966.44	1,000.00	46.00	1,000.00
Other stewardship expenses	<u>28,905.60</u>	<u>25,663.11</u>	<u>42,584.18</u>	<u>31,500.00</u>	<u>29,903.35</u>	<u>34,500.00</u>
Total Stewardship Committee	<u>265,021.70</u>	<u>180,761.81</u>	<u>299,949.82</u>	<u>272,795.00</u>	<u>184,835.48</u>	<u>235,650.00</u>
Guest Organist/Minister						
5605 · Guest Minister	1,350.00	1,225.00	1,400.00	1,850.00	4,180.00	1,850.00
5606 · Guest Organist	900.00	600.00	2,200.00	1,400.00	1,600.00	1,400.00
5650 · Soloist	1,000.00	0.00	0.00	1,250.00	250.00	1,250.00
Total Guest Organist/Minister	<u>3,250.00</u>	<u>1,825.00</u>	<u>3,600.00</u>	<u>4,500.00</u>	<u>6,030.00</u>	<u>4,500.00</u>
5600 · Band	649.57	73.35	0.00	950.00	0.00	950.00
5601 · Choir - Senior	1,136.26	278.44	140.31	2,000.00	560.97	2,000.00
5602 · Christian Copyright Licensing	244.00	259.00	388.92	375.00	359.00	375.00
5603 · Communion Supplies	91.71	118.00	76.85	400.00	82.99	400.00
5604 · Fellowship Expense	1,759.02	189.43	0.00	2,000.00	0.00	2,000.00
5607 · Newsletter	3,306.81	2,319.68	1,673.74	3,000.00	1,725.04	3,000.00
5608 · Worship Expense	1,405.91	1,087.06	982.43	2,000.00	561.74	2,000.00
5610 · Bulletins	1,303.40	0.00	0.00	1,000.00	546.20	1,000.00
5620 · Choir - Junior	217.56	0.00	0.00	300.00	0.00	300.00
5630 · Decorations	102.00	0.00	540.33	250.00	0.00	250.00
5670 · Picnic	193.92	0.00	0.00	250.00	0.00	250.00
5690 · Miscellaneous	1,262.53	0.00	0.00	200.00	1,997.47	200.00
5695 · Online worship	0.00	0.00	7,625.00	10,000.00	6,400.00	7,500.00
Total Worship Committee	<u>14,922.69</u>	<u>6,149.96</u>	<u>15,027.58</u>	<u>27,225.00</u>	<u>18,263.41</u>	<u>24,725.00</u>

St Andrew's Presbyterian Church
2023 BUDGET SUMMARY
with previous years comparisons

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>
	<u>Audited</u>	<u>Audited</u>	<u>Audited</u>	<u>Budget</u>	<u>Jan 1 - Oct 31</u>	<u>Budget</u>
	<i>pre pandemic</i>	<i>pandemic</i>	<i>pandemic</i>	<i>post pandemic</i>	<u>Actual</u>	<i>post pandemic?</i>
5902 · Session Benevolent Expense		275.00	600.00	1,000.00	0.00	1,000.00
5903 · Session Expense	1,794.91	8,359.29	1,418.24	0.00	2,000.00	0.00
Total Session	<u>1,794.91</u>	<u>8,634.29</u>	<u>2,018.24</u>	<u>1,000.00</u>	<u>2,000.00</u>	<u>1,000.00</u>
Total Expense	<u>359,780.27</u>	<u>277,833.42</u>	<u>502,405.71</u>	<u>439,574.00</u>	<u>304,345.63</u>	<u>463,225.00</u>
Net Ordinary Income ex. Mission and Service	<u>187,531.73</u>	<u>236,076.02</u>	<u>34,610.18</u>	<u>(99,624.00)</u>	<u>(80,424.60)</u>	<u>(112,275.00)</u>
Transfers from Restricted Funds						
Mission fund re SEAOM						3,000.00
Building fund re 175th 2022 offering for Fire Panel upgrade						12,000.00
Building fund re Xmas 2022 offering for front stair repairs						10,000.00
	<u>187,531.73</u>	<u>236,076.02</u>	<u>34,610.18</u>	<u>(99,624.00)</u>	<u>(80,424.60)</u>	<u>(87,275.00)</u>
Mission & Service (FOR INFORMATION ONLY)						
Income						
PWS & D Income	6,993.27	5,144.92	6,644.92	0.00	6,841.60	0.00
Food Bank	55,649.25	60,626.53	84,555.50	0.00	34,519.19	0.00
Sharing Offering	25,632.92	20,392.42	21,507.92	0.00	17,825.60	0.00
	<u>88,275.44</u>	<u>86,163.87</u>	<u>112,708.34</u>	<u>0.00</u>	<u>59,186.39</u>	<u>0.00</u>
Expense						
Food Bank Expense	46,371.48	27,624.57	35,760.96	0.00	22,627.37	0.00
PWS&D Expense	6,993.27	5,144.92	6,644.92	0.00	5,859.94	0.00
Presbyterians Sharing....	25,632.92	20,392.42	21,507.92	0.00	16,090.94	0.00
	<u>78,997.67</u>	<u>53,161.91</u>	<u>63,913.80</u>	<u>0.00</u>	<u>44,578.25</u>	<u>0.00</u>
	<u>9,277.77</u>	<u>33,001.96</u>	<u>48,794.54</u>	<u>0.00</u>	<u>14,608.14</u>	<u>0.00</u>