

## Earle Street Baptist Church 2023 Budget

Proposed 11/9/22

### WORSHIP CLUSTER

"to worship God"

		2022	2023	Change
<b>Music and Worship</b>				
570107	Instrumental Maintenance	\$ 1,500	\$ 1,500	\$ -
570108	Music Supplies and Literature*	\$ 3,000	\$ 3,000	\$ -
NEW	Contract Musicians	\$ -	\$ 300	\$ 300
570110	Worship and Special Services	\$ 1,000	\$ 1,000	\$ -
520107	Ordinance	\$ 200	\$ 350	\$ 150
600117	Sound	\$ 1,000	\$ 1,000	\$ -
520110	Guest Speakers	\$ 4,000	\$ 4,000	\$ -
600113	Decorations	\$ 1,000	\$ 1,500	\$ 500
570112	Video	\$ 500	\$ 500	\$ -
	<b>Total Worship Cluster</b>	\$ 12,200	\$ 13,150	\$ 950

### MISSIONS CLUSTER

"to share the gospel of Jesus Christ in word and deed"

NEW	Missions Celebration	\$ -	\$ 10,000	\$ 10,000
510108	Triune Mercy Center*	\$ 2,800	\$ 3,600	\$ 800
590110	Baptist Courier	\$ 3,000	\$ -	\$ (3,000)
510117	Community Missions*	\$ 5,000	\$ -	\$ (5,000)
540114	Boy Scouts*	\$ 150	\$ 150	\$ -
510116	Operation Inasmuch*	\$ 1,500	\$ 1,000	\$ (500)
510114	United Ministries	\$ 2,100	\$ 3,000	\$ 900
510115	Pendleton Place	\$ 1,700	\$ 1,700	\$ -
510101	Cooperative Missions (10.0%)	\$ 133,523	\$ 150,142	\$ 16,619
510102	Associational Missions	\$ 12,000	\$ 12,000	\$ -
510103	Marie Younts Girls Home *	\$ 1,100	\$ 1,100	\$ -
510107	Baptist World Alliance	\$ 1,080	\$ 1,080	\$ -
510222	A House on Beekman	\$ 3,300	\$ 3,300	\$ -
NEW	Miracle Hill Ministries*	\$ 3,000	\$ 1,750	\$ (1,250)
510119	Frazer Center	\$ 2,000	\$ 2,000	\$ -
NEW	Habitat for Humanity*	\$ 7,000	\$ 10,797	\$ 3,797
510126	Bridge Builders	\$ 1,000	\$ 1,000	\$ -
510128	Contingency	\$ 2,500	\$ 2,500	\$ -
510129	Bronx Mission Trip	\$ 6,400	\$ 6,400	\$ -
510127	International Missions*	\$ -	\$ 6,000	\$ 6,000
	<b>Total Missions Cluster</b>	\$ 189,153	\$ 217,519	\$ 28,366

### FELLOWSHIP CLUSTER

"to be a home to all who would enter"

<b>Recreation Ministry</b>				
540109	Recreation Supplies	\$ 1,000	\$ 1,000	\$ -
540110	Recreation Equipment	\$ 2,000	\$ 2,000	\$ -
540111	Recreation - League Sports	\$ 5,000	\$ 5,000	\$ -
540112	Recreation - Classes/Activities	\$ 850	\$ 850	\$ -
540113	Shotclock and Scorekeepers	\$ 4,000	\$ 4,000	\$ -
<b>Intergenerational Ministries</b>				
540280	Activities	\$ 3,200	\$ 4,000	\$ 800
<b>Youth Ministry</b>				
540220	Youth Activities	\$ 11,000	\$ 11,000	\$ -
540230	Youth Camps	\$ 11,000	\$ 11,000	\$ -
540250	Youth Receipts			\$ -
<b>Preschool and Children's Ministry</b>				
550112	Child Care Workers	\$ 4,000	\$ 4,000	\$ -
550115	Kids Camps	\$ 4,000	\$ 4,500	\$ 500
<b>Transportation</b>				
600111	Bus Maintenance	\$ 3,600	\$ 3,000	\$ (600)
600112	Bus Insurance	\$ 1,400	\$ 1,400	\$ -
<b>Kitchen/Food Services</b>				
590114	Wednesday Night Dinner Income			\$ -
590115	Wednesday Night Dinner Cost	\$ 7,000	\$ 5,000	\$ (2,000)
590116	Kitchen Supplies	\$ 4,000	\$ 3,000	\$ (1,000)
	<b>Total Fellowship Cluster</b>	\$ 62,050	\$ 59,750	\$ (2,300)

### ANALYSIS

	2022	2023
Personnel as a percentage of total budget	49.66%	50.09%
Capital Improvements as a percentage of total budget	4.12%	6.53%
Cooperative Missions percentage of total budget	10.00%	10.00%
Missions Cluster as a percentage of total budget	14.17%	14.49%

Year	Amount	Change	%
2019	\$ 1,391,768	\$ 92,909	7.199%
2020	\$ 1,467,866	\$ 76,098	5.468%
2021	\$ 1,425,094	\$ (42,772)	-2.914%
2022	\$ 1,335,232	\$ (89,862)	-6.306%
2023	\$ 1,501,419	\$ 166,187	12.446%
Average Increase 2019 thru 2023			3.179%

### SPIRITUAL GROWTH CLUSTER

"to assist in spiritual growth"

		2022	2023	Change
<b>Preschool and Children's Spiritual Growth</b>				
550107	Children's Literature	\$ 6,800	\$ 6,800	\$ -
550108	Children/Preschool Supplies	\$ 5,000	\$ 6,000	\$ 1,000
550111	Vacation Bible School	\$ 5,500	\$ 6,000	\$ 500
550117	Safety/Security-Children	\$ 4,000	\$ 4,000	\$ -
<b>Youth Spiritual Growth</b>				
540210	Youth Literature	\$ 500	\$ 500	\$ -
<b>Adult Spiritual Growth</b>				
530109	Adult Leadership Development	\$ 1,500	\$ 1,000	\$ (500)
530114	Adult Literature	\$ 8,000	\$ 8,000	\$ -
530118	Discipleship Training	\$ 2,000	\$ 1,500	\$ (500)
<b>Other Spiritual Growth Expenses</b>				
520121	History Team	\$ 2,500	\$ 5,250	\$ 2,750
530121	Prayer Ministry	\$ 400	\$ 800	\$ 400
	<b>Total Spiritual Growth Cluster</b>	\$ 36,200	\$ 39,850	\$ 3,650

### MINISTRY CLUSTER

"to minister to the needs of each other"

520109	Bereavement Ministry	\$ 400	\$ 400	\$ -
530120	College Ministry	\$ 2,000	\$ 2,000	\$ -
530122	Singles Ministry	\$ 1,000	\$ 500	\$ (500)
530112	XYZ Team	\$ 1,800	\$ 1,800	\$ -
530128	Senior Adult Ministry*	\$ 2,100	\$ 2,300	\$ 200
530123	Medical Ministry Team	\$ 500	\$ 2,000	\$ 1,500
530127	ParaClete Ministry	\$ 500	\$ 500	\$ -
530126	Pastoral Counseling	\$ 2,500	\$ 2,500	\$ -
530125	Connections Ministry	\$ 2,000	\$ 2,000	\$ -
	<b>Total Ministry Cluster</b>	\$ 12,800	\$ 14,000	\$ 1,200

### ADMINISTRATION CLUSTER

<b>Office</b>				
590107	Bulletin/Newsletter	\$ 3,000	\$ -	\$ (3,000)
590113	Postage	\$ 2,500	\$ 3,500	\$ 1,000
590117	Printing/Supplies	\$ 5,500	\$ 5,500	\$ -
590118	Equipment Lease/Maintenance	\$ 30,000	\$ 28,000	\$ (2,000)
<b>Property</b>				
600105	Cleaning Service	\$ 28,000	\$ 37,000	\$ 9,000
600106	Elevator Maintenance	\$ 5,500	\$ 5,500	\$ -
600107	Custodial Supplies	\$ 4,000	\$ 2,500	\$ (1,500)
600108	Utilities	\$ 64,000	\$ 60,000	\$ (4,000)
600109	Insurance	\$ 25,000	\$ 21,000	\$ (4,000)
600110	General Maintenance	\$ 45,000	\$ 47,000	\$ 2,000
600115	Property Taxes Storm Water	\$ 4,000	\$ 4,000	\$ -
600116	Grounds Service	\$ 9,700	\$ 12,000	\$ 2,300
600118	Grounds Maintenance	\$ 5,000	\$ 6,000	\$ 1,000
600125	Capital Improvements - Contingency	\$ 35,000	\$ 25,000	\$ (10,000)
600126	Capital Improvements *	\$ 20,000	\$ 73,000	\$ 53,000
<b>Financial</b>				
590108	Envelopes	\$ 1,000	\$ 600	\$ (400)
590109	Accountant	\$ 4,200	\$ 5,000	\$ 800
NEW	Processing Fees for Online Gifts	\$ -	\$ 9,900	\$ 9,900
<b>Other Administration Expenses</b>				
520120	Strategic Planning	\$ 400	\$ 400	\$ -
600114	Contingency	\$ 1,500	\$ 1,500	\$ -
590130	Communications	\$ 4,000	\$ 4,000	\$ -
520118	Public Relations	\$ 2,000	\$ 2,500	\$ 500
600119	Safety	\$ 35,000	\$ 48,000	\$ 13,000
600130	Parking	\$ 500	\$ 250	\$ (250)
NEW	Baptist Courier	\$ -	\$ 3,000	\$ 3,000
<b>Personnel</b>				
	Salaries	\$ 532,588	\$ 615,000	\$ 82,412
	Benefits	\$ 109,806	\$ 112,000	\$ 2,194
	Expenses	\$ 20,635	\$ 25,000	\$ 4,365
	<b>Total Personnel</b>	\$ 663,029	\$ 752,000	\$ 88,971
	<b>Total Administration Cluster</b>	\$ 997,829	\$ 1,157,150	\$ 159,321

### Centennial Celebration

650000	Centennial Celebration	\$ 25,000	\$ -	\$ (25,000)
		<b>2022</b>	<b>2023</b>	<b>Change</b>
<b>Grand Total Budget</b>		\$ 1,335,232	\$ 1,501,419	12.446%

\* An asterisk reflects an associated designated deposit account

### **Proposed Capital Improvements for 2023**

Soffit Repair/Replacement Project	\$ 46,035
Refresh of Senior Pastor's Office	8,635
Refresh Room 206	9,000
Update Two Stairwells	<u>9,330</u>
Total	\$ 73,000

### **Project Details**

- Repair and replacement of soffit on outside of Sanctuary – This project involves the soffit on the exterior of the Sanctuary roof. The soffit will be repaired where possible and replaced where necessary. Investigative work was done here in 2022 to: 1) determine any possible cause of the damage, 2) determine the extent of the damage, 3) estimate the cost to repair/replace and 4) secure the damaged areas to ensure the Sanctuary is water tight until the work can be performed in 2023. The total cost for this project is estimated at \$81,535. However, the Deacons voted to apply the 2022 gift from the Marian Bramlett Trust (\$35,500) to the cost of this project, reducing the amount included in the 2023 budget to \$46,035.
- Refresh of Senior Pastor's Office – This project involves repairing the plaster on the walls, painting the walls, and installing new light fixtures and ceiling panels. With a vacancy in the office in 2023, this is the optimum time to give this office a refresh. Estimated cost - \$8635
- Refresh Room 206 (classroom off of Fellowship Hall) – This project involves installing a mini-split HVAC unit as well as new lights. Estimated cost - \$9,000
- Update two stairwells in main building – This project involves addressing plaster issues on the walls, painting the walls and installing new light fixtures. Estimated cost - \$9,330

# 2023 Budget Summary

## Introduction

Like the previous two years, the calendar year 2022 has proven to be full of challenges and opportunities. Our church family began the new year with excitement as we anticipated a full schedule of joyous festivities to celebrate our centennial anniversary. However, in February, our pastor, Stephen, suffered a massive heart attack and our plans for celebrations seemed tenuous and secondary. Through the grace and goodness of God, Stephen survived his heart attack and was able to be present on Sunday, March 13, when our church formally celebrated our 100<sup>th</sup> birthday with a special morning worship service. In April, Stephen had quadruple bypass surgery, followed by twelve weeks of cardiac rehabilitation. During this time, our church continued to celebrate our centennial with various events and make preparations for our centennial banquet in August to close our celebrations. Stephen returned to the pulpit the end of July, navigating his way through this new season of his life and ministry. After two months, Stephen realized that he could no longer care for himself and for the church at the same time, and on October 2, he announced to the congregation that he plans to retire on January 8, 2023.

As we prepare to enter 2023, our church is again facing both challenges and opportunities. Our church is excited about new opportunities for ministry, missions and growth as we welcome Jay Roland to our staff as our Connections Minister. There is also sadness and uncertainty as our congregation searches for a new senior pastor, a situation our church has not experienced since 1986. However, we trust that God has a plan for our church and that He will lead us into our second century just as He led the congregations before us.

The proposed 2023 budget for Earle Street Baptist Church is presented to the church for approval by the Stewardship Committee and has been reviewed by the Financial Oversight Council, the ministerial staff and the Deacons. If approved, this budget will become effective January 1, 2023. The budget includes accounts used for the normal operation of the church as well as capital improvements suggested for 2023. An asterisk beside an expense account on the budget reflects a designated account with funds that can be utilized in 2023. Outlined below are some items that may be of interest and an explanation to support the dollar values proposed for these items.

## Budget Highlights

- The Cooperative Missions percentage remains at 10% of the total proposed budget.
- The Missions Cluster total is 14.49 % of the total proposed budget.
- The Capital Improvements total is 6.53% of the total proposed budget.
- The Personnel total is 50.09% of the total proposed budget.
- There is an emphasis for 2023, as in 2022, on using designated funds when available to offset some budget expenses.
- The total proposed budget is \$1,501,419, an increase of \$153,874 over our current projected total offerings for 2022 (\$1,347,545 based on average weekly offerings of \$25,914 as of 10/24), but an increase of only \$4945 over our year-end 2021 offerings of \$1,496,474.

**Cooperative Missions (510101)** – In 2023, our church will continue to give 10% of all undesignated offerings to “Cooperative Missions.” If you do not designate otherwise, the cooperative missions percentage of any undesignated offerings to the church will be sent through the Southern Baptist Convention (SBC) Cooperative Program. If, however, you prefer that the cooperative missions percentage of your undesignated offering be sent through the Cooperative Baptist Fellowship (CBF), you may contact Gina Conn, our ministry assistant for finances, who will handle your request

confidentially. You may call 233-5332 (ext. 200) or contact Gina at [gina@esbcgreenville.org](mailto:gina@esbcgreenville.org). For more information about the Southern Baptist Convention or the Cooperative Baptist Fellowship, please visit their web sites at [www.sbc.net](http://www.sbc.net) or [www.thefellowship.info](http://www.thefellowship.info) (respectively).

**Missions Cluster** – Reflecting our belief that healthy churches remain missional in their focus, the 2023 budget reflects our support of missions through the Missions Cluster, giving 14.49% of the total 2023 proposed budget, well over a tithe of the church’s anticipated offerings.

There is a new line item for 2023 in the Missions Cluster entitled Missions Celebration. In order to educate our congregation and grow our church’s involvement in missions, both nationally and internationally, the Missions Cluster entities have planned a weekend event for early in the year. The funds requested in this line item will be used to cover expenses for this event, including travel expenses for missionaries attending the event.

The line item for the Baptist Courier (590110) has been moved from the Missions Cluster to the Administration Cluster.

In 2022, the Community Missions line item (510117) included funds for both Miracle Hill Ministries as well as Habitat for Humanity. In the 2023 budget, there are new and separate line items for both of these ministries. The dollar amount for both ministries in the 2022 column reflects the amount allotted to them in the 2022 Community Missions budget. No budget funds were requested for the Community Missions line item (510117) for 2023 as the team leaders felt there were sufficient funds in the Community Missions designated account (100224) for 2023.

Unfortunately, our church was unable to participate in the planned international mission trip to Thailand in 2020, 2021, and 2022 due to the public health situation in that country. A large portion of the expenses for the original trip were expended and then refunded back to us in 2020. These funds are reflected in a designated account (102222/Adult International Mission Trip) on the Cash Financial Statement. The funds listed in the International Missions line item, (510127) are requested to help offset increases in travel expenses as well as expenses for additional participants.

**Fellowship Cluster** – Our Wednesday night fellowship meals were discontinued in the spring of 2020. We look forward to resuming these meals in January of 2023 but with some slight modifications. The budget line items for Wednesday Night Dinner (590115) and Kitchen Supplies (590116) have been reduced slightly based on these modifications.

**Spiritual Growth Cluster** – The History Team line item (520121) reflects a significant increase for 2023 as the team plans to update the history timeline with a panel celebrating our church’s centennial.

**Ministry Cluster** – The Medical Ministry Team line item (530123) reflects a significant increase for 2023 as the team plans to purchase an additional AED for the third floor of the main building.

#### **Administration Cluster**

- **Cleaning Service** (600105) – This line item is increased for 2023 reflecting increases in the costs from our custodial service. There is a slight decrease in the Custodial Supplies line item (600107) due to some supplies now being provided by the custodial service.
- **Utilities** (600108) – This account is decreased for 2023. We continue to see cost savings from the energy efficient capital improvements that have been made over the past few years.

- **Insurance** (600109) – This line item is reduced for 2023 since anticipated increases in premiums did not materialize. Additionally, the closure of the Earle Street Academy in 2021 resulted in our premiums being lowered.
- **Grounds Service** (600116) – This line item is increased for 2023, reflecting an increase in cost from our grounds maintenance vendor.
- **Capital Improvements** (600126) – There are four capital improvement projects proposed for 2023. The largest project involves repairing and replacing the soffit along the roof line of the Sanctuary. Investigative work has been completed in 2022 to determine the cause of the damage as well as the best solution. The initial cost for this project was \$81,535. However, the amount included in the 2023 Capital Improvements line is reduced to \$46,035 with funds from the 2022 gift from the Marian Bramlett Trust being applied to the project, with approval from the deacons. The other three capital improvement projects include refreshes made to the Senior Pastor’s office, Room 206 and the two stairwells in the main building. Refer to the attached Capital Improvements page for more details on these projects.
- **Processing Fees for Online Gifts** – Over the past three years, online giving to our church has increased. Currently approximately 25% of our offerings are given using electronic channels. This line item was created for 2023 to reflect the processing cost to the church for these online gifts.
- **Safety** – This line item is increased for 2023, reflecting an increase in the hourly expense for our off-duty deputies. Funds are also included for training of our Safety Team.
- **Personnel** – The target for the personnel section of the budget is always 50% of the total church budget and our personnel budget is within that healthy range at 50.09%. The total personnel budget targets increases in staff salaries in response to input from members of the congregation related to inflation and strong performance of staff members. Line items have been returned to this budget for the potential hiring of a part-time Media Specialist to assist the staff with various tasks similar to what has been done in the past. This budget also includes contingencies for managing salaries and expenses for the potential of hiring a Senior Pastor in 2023 in addition to salaries for interim options.

**Conclusion**

The proposed budget for 2023 represents a 12.446 percent increase over the 2022 budget. While this is an aggressive budget, we believe this budget will support the growth and opportunities that lie ahead for our church as we enter our second century of service for God. The Stewardship Committee, Financial Oversight Council and the Deacons encourage our congregation to continue to support the ministries of our church so that we will be prepared to respond as God leads us.

**2022-23 Stewardship Committee**

Donna Dorn                      Bettie Fabian  
 Warren Hammett              Kay Hogan  
 Greg Hammond (chair)