

<h1 style="margin: 0;">Christ Lutheran Church</h1> <h2 style="margin: 0;">2026 Proposed Budget: Income & Expense Report</h2>
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	2025 Budget	2026 Proposed Budget	\$ Change	% Change
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Income				
Non-Designated Member Giving	950,000	900,000	(50,000)	-5%
Non-Member Giving and Loose Offering	65,000	43,500	(21,500)	-33%
Total Non-Designated Giving	1,015,000	943,500	(71,500)	-7%
Lahu Member Giving	45,000	45,000	-	0%
Total Designated Giving	92,833	93,685	852	1%
Total Income	1,152,833	1,082,185	(70,648)	-6%

Expenses					
Pastoral Ministries					
1	Salaries	87,666	94,189	6,523	7%
2	Pension & Medical	29,065	30,814	1,749	6%
3	Housing	44,404	44,804	400	1%
4	Continuing Education	1,250	1,250	-	0%
5	Books & Periodicals	900	900	-	0%
6	Mileage Reimbursement	1,750	1,750	-	0%
7	Phone Allowance	1,250	1,250	-	0%
8	Discretionary Funds	1,250	1,250	-	0%
Subtotal		167,535	176,207	8,672	5%
Administration					
1	Salaries	135,468	101,379	(34,089)	-25%
2	Pension & Medical	16,865	34,993	18,128	107%
3	Continuing Education	750	500	(250)	-33%
4	Phone Allowance	600	-	(600)	-100%
5	Mileage Reimbursement	250	250	-	0%
6	Overtime	-	-	-	-
Subtotal		153,933	137,122	(16,811)	-11%
Ministry Staff					
1	Salaries	173,940	149,420	(24,520)	-14%
2	Pension & Medical	53,477	55,682	2,205	4%
3	Continuing Education	750	500	(250)	-33%
4	Mileage Reimbursement	1500	1500	-	0%
5	Phone Allowance	1650	1200	(450)	-27%
6	Discretionary Funds	500	500	-	0%
Subtotal		231,817	208,803	(23,014)	-10%
Support Staff					
1	Salaries	45,236	44,076	(1,160)	-3%
2	Mileage Reimbursement	50	50	-	0%
Subtotal		45,286	44,126	(1,160)	-3%

Worship Staff

1	Salaries	51,277	50,582	(695)	-1%
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Taxes and Insurance

1	Pastoral and Staff Payroll Taxes	40,256	36,250	(4,006)	-10%
2	Property Taxes	300	300	-	0%
3	Workman's Compensation Insurance	2,232	6,000	3,768	169%
4	General Liability Insurance	13,337	17,500	4,163	31%
	Subtotal	56,125	60,050	3,925	7%

Physical Facilities

1	Interest on Loans	28,776	9,718	(19,058)	-66%
2	Building Fund / Deferred Maintenance	-	20,000	20,000	-
3	Landscape	13,200	13,200	-	0%
4	Campus Maintenance & Repair	30,500	28,500	(2,000)	-7%
5	Utilities	51,300	46,300	(5,000)	-10%
6	Janitorial	4,000	4,000	-	0%
	Subtotal	127,776	121,718	(6,058)	-5%

Office Expenses

1	Office Equipment (contracts, leasing, repairs)	21,800	21,800	-	0%
2	Postage	3,000	2,000	(1,000)	-33%
3	General Supplies	4,500	3,500	(1,000)	-22%
4	Outside Printing & Design	3,000	1,500	(1,500)	-50%
5	Advertising	2,550	2,050	(500)	-20%
6	Licenses/Software/Permits/Professional Fees	1,750	2,350	600	34%
	Subtotal	36,600	33,200	(3,400)	-9%

Support Expenses

1	Staff Dev, Christ in our Home, Special Events, Etc.	12,775	12,275	(500)	-4%
2	Future Staffing Considerations / Transition Costs	-	-	-	-
	Subtotal	12,775	12,275	(500)	-4%

Ministry Expenses

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1	Stewardship	2,750	2,750	-	0%
2	Fellowship	9,450	10,451	1,001	11%
3	Service Teams	1,002	2,000	998	100%
4	Parish Education	6,350	6,350	-	0%
5	Music	5,700	9,200	3,500	61%
6	Worship	7,402	5,901	(1,501)	-20%
7	Servant Ministry	300	400	100	33%
8	Student Ministries	23,936	38,437	14,501	61%
9	Children's Ministry	7,750	7,750	-	0%
10	Lahu Ministry	10,700	5,000	(5,700)	-53%
11	Open Door Ministry (Formerly: Reconciliation Ministry)	50	50	-	0%
12	Other Ministry Expenses (mission Trip, non-designated)			-	-
13	Outreach Ministries (Christ Kids Preschool, CLIPArts)	3,500	3,500	-	0%
	Subtotal	78,890	91,789	12,899	16%

Benevolences

	Through the ELCA				
1	Sierra Pacific Synod 2.0%	20,300	18,000	(2,300)	-11%
2	Burlingame ELCA Church 0.33%		2,970	2,970	-
	Local Recipients				
3	The Warehouse 0.31%	3,147	2,790	(357)	-11%
4	Helping Hand Fund 0.19%	1,929	1,710	(219)	-11%
5	Visalia Emergency Aid 0.40%	4,060	3,600	(460)	-11%
6	My Father's House 0.75%	7,613	6,750	(863)	-11%
7	Warming Center 0.10%	1,015	900	(115)	-11%
8	Navigation Center 1.0%	10,150	9,000	(1,150)	-11%
	Habitat for Humanity 0.00%	2,030	-	(2,030)	-100%
	Salt and Light 0.00%	1,320	-	(1,320)	-100%
	Global Recipients				
9	Tanzania Missionaries .965%	19,590	8,685	(10,905)	-56%
10	Thailand Missionaries 1.0%	10,150	9,000	(1,150)	-11%
11	Mighty Oak Tree Foundation 1.0%	10,150	9,000	(1,150)	-11%
12	Bethlehem .965%		8,685	8,685	-
13	ELCA World Hunger 1.0%	10,150	9,000	(1,150)	-11%
14	Lutheran World Relief 1.0%	10,150	9,000	(1,150)	-11%
15	Special Gifts - Other	12,003	12,003	-	0%
	Subtotal	123,757	111,093	(12,664)	-10%

Expenses (Before Depreciation)	1,085,773	1,046,967	(38,806)	-4%
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Annual Principal Loan Payments	58,642	35,148	(23,494)	-40%
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Total Expenses	1,144,415	1,082,115	(62,300)	-5%
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Income Less Expenses	8,418	70	(8,348)	-99%
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