



**west
towne**
CHRISTIAN CHURCH

2025 BUDGET PROCESS AND PROPOSAL

2025 Budget Timeline

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|----------|----------------------------------|
| 9/1/25 | Finance Team Updates Projections |
| 9/15/25 | Elders Evaluate Salaries |
| 10/1/25 | Staff Proposes Budget |
| 11/1/25 | Elders Approve Budget |
| 11/15/25 | Summary Budget Available |
| 11/15/25 | Congregational Vote Announced |
| 12/1/25 | Q&A Meeting |
| 12/15/25 | Congregation Approves Budget |



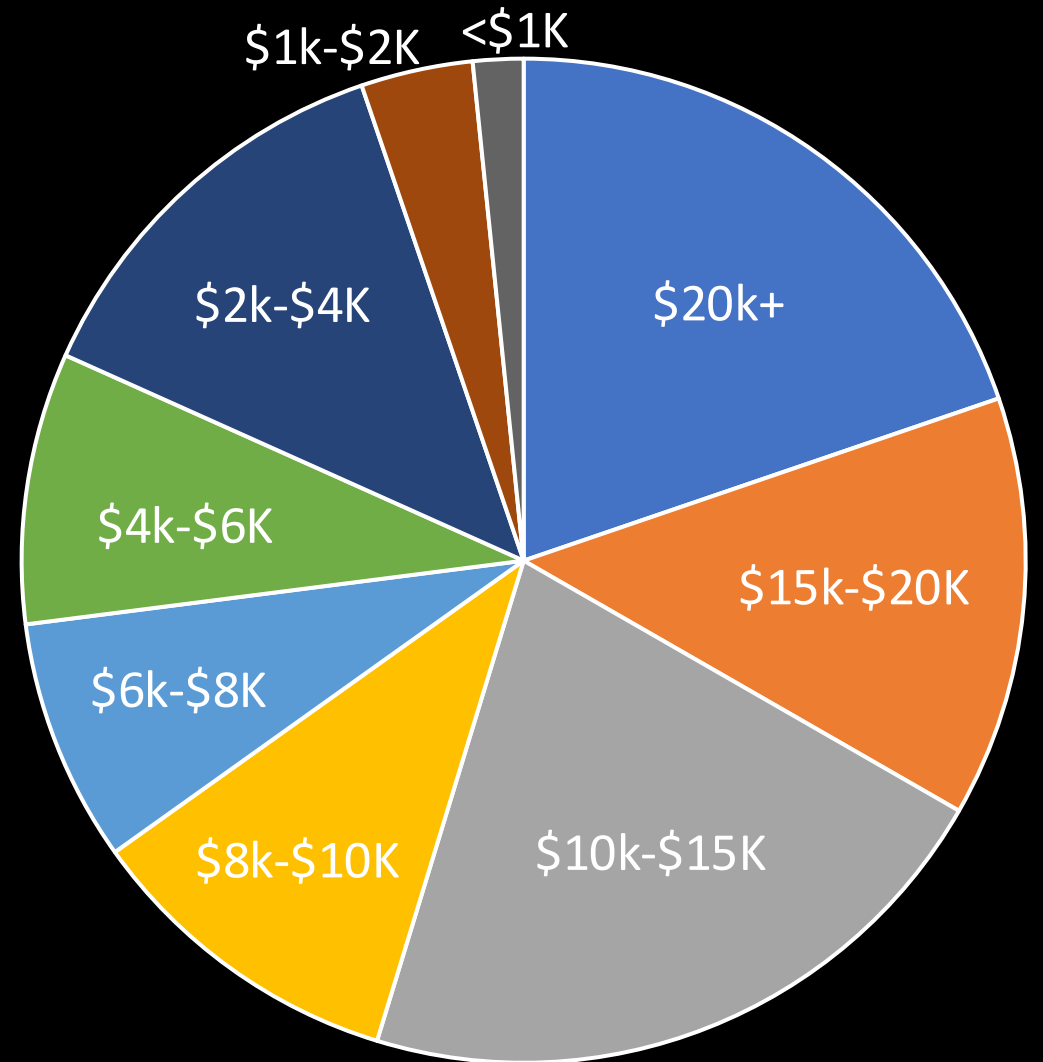
2025 Budget Process Overview

- 1) Estimate 2025 Giving based on 2024 Giving patterns ✓
- 2) Add Estimated 2025 Facility Fees to Estimated 2025 Giving ✓
- 3) Reconcile Accruals and Adjust Funds Available Accordingly ✓
- 4) Adjust Budget according to Updated Needs/Requests ✓
- 5) Finance Team adjusts 2025 Budget Proposal ✓
- 6) Staff adjusts 2025 Budget Proposal if needed and Approve ✓
- 7) Elders adjust 2025 Budget Proposal if needed and Approve ✓
- 8) Congregation Approves 2025 Budget Proposal

Step 1: Estimate 2025 Giving

Projected by Giving Unit

\$20k+	\$124,062	5
\$15k-\$20K	\$80,980	5
\$10k-\$15K	\$122,679	11
\$8k-\$10K	\$73,397	8
\$6k-\$8K	\$49,163	7
\$4k-\$6K	\$54,829	11
\$2k-\$4K	\$73,522	25
\$1k-\$2K	\$25,870	18
<\$1K	\$12,790	29
2025 Total	\$627,758	117
<i>2024 Total</i>	<i>\$626,508</i>	<i>119</i>



Step 2: Facility Fees plus Giving

\$627,758 2025 Estimated Giving

\$40,496 2025 Estimated Facility Fees

\$668,254 2025 Estimated Income

Step 3: Reconcile Accruals & Funds*

Accrual Fund Balances

\$7,068	Mission Reserves
\$35,017	Youth Missions
\$0	Benevolence
\$26,634	Bucket Ministry
\$20,323	Flooring Accrual
\$0	HVAC Accrual
\$15,000	Emergency Reserves
\$5,439	George's 70 th Trip Special Gifts
<u>\$109,482</u>	<u>Accrual Fund Balances</u>

* As of 9/30/24

Step 3: Reconcile Accruals & Funds

Bank Account Balances

\$75,308	General Checking*
\$2,081	General Accruals*
\$63,643	CD
\$11,0017	Youth Missions*
<u>-\$8,312</u>	<u>Credit Card Balances*</u>
\$143,736	Fund Balances*

* As of 9/30/23

Step 3: Reconcile Accruals & Funds

\$143,736	Fund Balances (from slide #8)*
- \$109,482	Accrual Fund Balances (from slide #7)*
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\$34,254	Funds Available*
\$19,838	Est. Nov & Dec. Over/Under
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\$54,092	Est. 2025 Opening Balance
\$2,400	Est. 2025 Interest Income
\$668,254	Est. 2025 Giving & Facility Fees (from slide #6)
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\$724,746	Total Available for 2025 Budget

* As of 9/30/23

Step 4,5,6,7: Update Budget and Cut

\$724,746	Total Available for 2025 Budget
<u>\$747,439</u>	<u>Total Needs/Requests</u>
-\$22,693	Difference
\$35,000	Finance Team Adjustment (+=cuts/ -=adds)
<u>-\$28,670</u>	<u>Staff Team Cuts (+=cuts/ -=adds)</u>
-\$16,363	Proposed Difference (2.3% Overage)

*Overage can be covered by Accruals
if Giving doesn't increase to cover it.*

Step 8: Congregation Approves

2025 Budget Proposals available

Electronic and Paper Ballots available

Q&A Session after Sunday AM Worship on 12/8/24

Votes due by 12/15/24