

**Big Sandy Camp & Retreat Center  
Budget Comparison Report  
Budget Period: 1/1/2024 - 12/31/2024**

LN #		2022 Budget	2023 Budget	2024 Budget	Notes
	<b>Revenue</b>				
1	Camp Program Income	\$275,000.00	\$349,065.00	\$206,130.00	Projected Summer - See Spreadsheet
2	Summer Rentals	\$155,250.00	\$196,775.00	\$259,350.00	Projected Rentals - See Spreadsheet
3	Craft Shop	\$500.00	\$0.00	\$500.00	
4	Snack Shop	\$40,000.00	\$45,000.00	\$50,000.00	
5	General Store	\$60,000.00	\$65,000.00	\$70,000.00	
6	Retreat Program Income	\$100,000.00	\$125,000.00	\$100,000.00	Projected Retreats - See Spreadsheet
7	Rental Retreat Income	\$240,000.00	\$200,000.00	\$250,000.00	Projected Rentals - See Spreadsheet
8	Voyager Income	\$0.00	\$0.00	\$0.00	
9	Miscellaneous Income	\$3,500.00	\$20,000.00	\$20,000.00	Reflect actuals from prior years
10	Laser Tag/Zipline Income	\$0.00	\$0.00	\$0.00	
11	PPP Loan/Aitkin County Grant	\$0.00	\$0.00	\$0.00	
12	General Contributions	\$150,000.00	\$100,000.00	\$105,000.00	Reflects division of "Club" and Church support
13	"Paddle 365" Contributions	\$0.00	\$130,000.00	\$65,000.00	New endeavor for ongoing support
14	Church Contributions	\$30,000.00	\$30,000.00	\$35,000.00	
15	Donated Items	\$0.00	\$0.00	\$0.00	
16	NCDistrict Support	\$0.00	\$0.00	\$0.00	
17	Temporarily Restricted Income	\$0.00	\$25,000.00	\$25,000.00	Est. Releases of Restricted Funds
18	Interest Income	\$12.00	\$12.00	\$12.00	
19	Restricted Interest Income	\$3,000.00	\$1,000.00	\$1,000.00	Reflects reality of interest rates
20	<b>Total</b>	<b>\$1,057,262.00</b>	<b>\$1,286,852.00</b>	<b>\$1,186,992.00</b>	
	<b>Expenses</b>				
21	Interest Payment on Property Purchase	\$12,000.00	\$6,500.00	\$8,000.00	Reflects reality of interest rate
22	Camp Promotion Expense	\$7,300.00	\$7,500.00	\$10,000.00	
23	General Program Expense	\$25,000.00	\$25,000.00	\$35,000.00	
24	Scholarship Expense	\$0.00	\$0.00	\$0.00	
25	Voyager Program Expense	\$0.00	\$0.00	\$0.00	
26	Program Equipment	\$6,000.00	\$6,000.00	\$6,000.00	
27	Craft Shop Expense	\$300.00	\$300.00	\$500.00	
28	General Store Expense	\$40,000.00	\$40,000.00	\$25,900.00	
29	Snack Shop Expenses	\$20,000.00	\$20,000.00	\$25,000.00	
30	Registration Fee Reimbursement	\$750.00	\$2,000.00	\$3,000.00	
31	Food Expense	\$165,000.00	\$165,000.00	\$154,941.20	
	Seasonal Employees				
32		\$55,000.00	\$104,719.50	\$55,000.00	12 Staff in 2023 (\$35,000) - 18 to 20 better number
33	Seasonal Employees - FICA	\$4,207.50	\$8,011.04	\$4,207.50	
34	Seasonal Employees - Education Grant	\$5,000.00	\$5,000.00	\$2,500.00	Grant to students attending Crown - Goal of 5 for 2024
35	Part Time Employees	\$29,800.00	\$30,000.00	\$35,000.00	
36	Part Time Employees Retirement - SIMPLE	\$200.00	\$0.00	\$0.00	
37	Full Time Employees Salaries	\$269,699.75	\$283,184.74	\$309,068.27	
38	Full Time Employees - Health Insurance	\$59,801.40	\$64,517.18	\$77,448.48	

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39	Full Time Employees - FICA	\$20,632.03	\$21,663.63	\$23,643.72	
40	Full Time Employees Retirement	\$8,090.99	\$8,495.54	\$9,272.05	
41	Employee Travel Expense	\$3,100.00	\$5,000.00	\$5,000.00	
42	Professional Development	\$3,500.00	\$3,500.00	\$3,500.00	
43	Employee Recognition	\$5,000.00	\$5,000.00	\$5,000.00	
44	Employee Recruiting Moving Expense	\$1,000.00	\$3,500.00	\$3,500.00	
45	Credit Card Payment	\$0.00	\$0.00	\$0.00	
46	Maintenance Repair	\$45,000.00	\$45,000.00	\$50,000.00	
47	Fuel (HVAC)	\$25,000.00	\$30,000.00	\$35,000.00	
48	Gasoline & Diesel	\$8,000.00	\$5,000.00	\$6,000.00	
49	Electricity	\$55,000.00	\$40,000.00	\$50,000.00	
50	Building Improvements - Minor	\$45,000.00	\$45,000.00	\$45,000.00	Budget for 3 large expenses which are typically capitalized
51	Conservation	\$1,000.00	\$1,000.00	\$1,000.00	
52	Office Expense	\$9,000.00	\$10,000.00	\$10,000.00	
53	Office Supplies	\$4,000.00	\$6,000.00	\$6,000.00	
54	Postage	\$3,600.00	\$2,500.00	\$2,500.00	
55	Credit Card Fee	\$8,500.00	\$8,500.00	\$8,500.00	
56	Telephone Expense	\$10,000.00	\$10,000.00	\$10,000.00	
57	Printing Expense	\$7,500.00	\$7,500.00	\$7,500.00	
58	Small Equipment Purchases	\$1,000.00	\$1,000.00	\$1,000.00	
59	Auditing & Accounting Fees	\$6,500.00	\$7,000.00	\$10,000.00	
60	Association Dues & Fees	\$2,500.00	\$2,500.00	\$3,000.00	
61	Bank Charges	\$1,400.00	\$1,400.00	\$1,400.00	
62	Board Expenses	\$0.00	\$1,000.00	\$1,000.00	
63	Kitchen Supplies	\$5,000.00	\$5,000.00	\$5,000.00	
64	Kitchen Small Equipment Purchases	\$1,000.00	\$1,000.00	\$1,000.00	
65	Kitchen Repairs & Maintenance	\$4,000.00	\$4,000.00	\$4,000.00	
66	Supplies	\$15,000.00	\$6,000.00	\$6,000.00	
67	Sanitation Expense	\$10,000.00	\$8,000.00	\$8,000.00	
68	Insurance Expense	\$55,000.00	\$55,000.00	\$65,000.00	
69	<b>Total</b>	<u>\$1,064,381.67</u>	<u>\$1,117,291.64</u>	<u>\$1,138,381.22</u>	
67	<b>Excess or (Deficiency) of</b>	<u>(\$7,119.67)</u>	<u>\$169,560.36</u>	<u>\$48,610.78</u>	Projecting an excess to work towards funding depreciation
68	Depreciation Expense	\$0.00	\$240,557.52	\$240,557.52	
	<b>Total</b>	<u>\$1,064,381.67</u>	<u>\$1,357,849.16</u>	<u>\$1,378,938.74</u>	
	<b>Excess or (Deficiency) of</b>	<u>(\$7,119.67)</u>	<u>(\$70,997.16)</u>	<u>(\$191,946.74)</u>	

Approved by the Big Sandy Camp Board - October 5, 2023

Approved by the North Central District Executive Committee - October 2023

Approved by the North Central District Conference - October 10, 2023



Position	Year Ended May-20	7 Months 2020	Calendar Year 2021	Calendar Year 2022	Calendar Year 2023	Calendar Year 2024	
P/T Wages	\$14,240.00	\$14,400.00	\$14,400.00	\$23,520.00	\$24,696.00	\$24,696.00	\$ 1,176.00
P/T FICA Employer	\$1,089.36	\$1,101.60	\$1,101.60	\$1,799.28	\$1,889.24	\$1,889.24	\$ 89.96
	\$15,329.36	\$15,501.60	\$15,501.60	\$25,319.28	\$26,585.24	\$26,585.24	\$ 1,265.96
Health Ins	\$150,088.26	\$89,651.90	\$58,393.50	\$59,801.40	\$64,517.18	\$77,448.48	\$ 4,715.78
F/T 403b Retirement	\$10,338.31	\$4,617.63	\$7,915.94	\$8,090.99	\$8,495.54	\$9,272.05	\$ 404.55
P/T 403b Retirement	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$ -
							<b>\$ 32,286.09</b>

**For future calculations purposes**

Possible W2 amounts

Full-time staff receive free housing, currently, since the ministry owns the property and houses. We want to keep notes on the possible valuation of this provided benefit for possible taxation in the future by Federal and Minnesota tax law changes.