

Church Budget Priorities Study - April 2014
Christianity Today - Church Law & Tax Group
2,200 Church Responses to Survey

Budget Data by Church Attendance

<u>Attendance</u>	<u>Median Budget (\$)</u>	<u>Avg. Budget (\$)</u>	<u>Staff Expense (%)</u>
< 200	173,370	219,370	45%
200-499	628,720	675,290	48%
500-999	1.28 mil	1.35 mil	49%
1,000 plus	2.33 mil	2.16 mil	50%

Budget Breakdown (all sizes of churches)

Staff	47%
FT Pastors	28%
FT Staff	11%
PT Staff	8%
Facilities	22%
Mortgage/Rent	7%
Utilities	7%
Maintenance	5%
Insurance	3%
Missions	9%
International	5%
Domestic	4%
Ministries	9%
Children & Youth	4%
Adult	2%
Worship	2%
All Other	1%
Office & Admin	4%
Denomination	3%
Cash Reserves	2%
Debt (none mortgage)	1%
Other	2%

Staff Expenses (% of total budget)

Salaries & Wages	37% (including housing allowance)
Health Insurance	5%
FICA/Payroll Taxes	4%
Retirement	2%
Auto allowance	1%
Life & Disability Ins.	1%
Continuing Ed & Conf.	1%
TOTAL	51% (Rounding creates total higher than 47%)