

2017 Budget (proposed)

| | 2016 Budget | 2016 Actual | 2017 Proposed | Notes |
|---|----------------|----------------|------------------|--|
| Property | | | | |
| Utilities (Gas, Elec, Water, Sewer) | 5,350 | 5,048 | 5,511 | 3% increase |
| Janitor & Taxes | 4,030 | 3,363 | 4,030 | 4 hrs/wk @ \$18 |
| Maintenance Supplies | 650 | 568 | 650 | |
| Maintenance/Repair Vendors | 1,650 | 2,469 | 1,650 | |
| Mowing | 1,545 | 0 | 1,545 | |
| Major Improvements | 0 | 0 | 0 | |
| Snow Removal | 1,826 | 726 | 2,150 | (17 plows @ 66) + 10 bags salt @ 22+17 sidewalk @47.5 |
| | 15,051 | 12,174 | 15,535 | |
| Office | | | | |
| Building & Liability Ins | 3,410 | 3,478 | 3,672 | |
| Worker's Comp | 929 | 926 | 929 | |
| Phone & Internet | 840 | 922 | 1,239 | Increased from \$72.18 to \$103.28 |
| Office Equip Repair | 150 | 0 | 150 | |
| Office Equipment | 750 | 901 | 0 | |
| Office Supplies | 3,000 | 3,484 | 3,250 | |
| Postage | 200 | 103 | 200 | |
| Licenses & Domain Expenses | 821 | 923 | 950 | Copyright compliance, etc. |
| Advertising | 1,000 | 780 | 1,000 | |
| | 11,100 | 11,517 | 11,390 | |
| Wider Church | | | | |
| SW Association Dues | 662 | 662 | 662 | 147 members X \$4.50 |
| OCWM (Our Church's Wider Mission) | 16,354 | 16,354 | 15,899 | 10%, our full obligation |
| Benevolent Health Ins | 2,389 | 2,389 | 2,389 | 147 members X \$16.25 |
| Wider Church Meetings | 650 | 707 | 650 | Conference & Assoc annual meetings |
| | 20,055 | 20,112 | 19,599 | |
| Pastor | | | | |
| Pastor Salary | 42,400 | 42,400 | 42,724 | 1% increase Salary & Housing |
| Pastor Housing | 22,264 | 22,264 | 22,588 | |
| SS Offset | 4,947 | 4,947 | 4,996 | |
| Pastor Pension | 9,053 | 9,053 | 9,144 | |
| Life & Disability Ins | 970 | 970 | 980 | |
| Health & Dental | 5,879 | 5,867 | 6,458 | Increased from \$1469.1/Q to \$1614.62/Q |
| Mileage/Auto | 1,000 | 695 | 1,000 | |
| Continuing Ed | 1,000 | 1,041 | 1,000 | |
| Books/Periodicals | 1,000 | 633 | 1,000 | |
| Networking Activities | 300 | 133 | 300 | |
| | 88,813 | 88,012 | 90,189 | |
| Other Staffing (includes FICA) | | | | |
| Ministers of Music | 16,794 | 9,157 | 10,000 | 52 wks @\$151.50 + addl(see reverse!) |
| Nursery | 2,939 | 432 | 2,799 | 52 wks @\$50 |
| Administrative Assistant | 16,148 | 15,173 | 16,376 | 8 wks @ \$14.50, 44 wks @ \$14.65), 1% |
| | 35,880 | 24,762 | 29,175 | |
| Discretionary/Ministry Opportunity | | | | |
| Passionate Worship | 9,000 | 7,248 | 9,000 | |
| Radical Hospitality | | | | |
| Intentional Faith Development | | | | |
| Risk-taking Mission & Service | | | | |
| Extravagant Generosity | | | | |
| | 9,000 | 7,248 | 9,000 | |
| TOTALS | 179,899 | 163,824 | 174,889 | 2.8% decrease from prior year exp |
| Unrestricted Income | | 164,603 | 172,200 | if... 5% increase in giving |
| | | | 174,906 | 6.65% |
| | | | 184,500 | 12.5% |

see next page for narrative

Budget Narrative: context and background

2016 Budget to Actual

- Final 2016 actual expense to income (general fund) was approximately break-even.
- Congregation approved a nearly \$180K budget for 2016
- We underspent this by a significant amount – primarily in the staffing (ministers of music and nursery) and discretionary/ministry opportunity areas. Part of this was adjusting spending to actual revenue. Part of this was staff vacancies. Part of this was an absence of proposals for spending the flexible funds in the “discretionary” pool.

Giving Trends

- | | | | |
|--------|-----------|------------------------|-----------------------------|
| • 2012 | \$115,190 | Weekly average \$2,173 | Giving +12% over prior year |
| • 2013 | \$121,180 | Weekly average \$2,330 | Giving +5% over prior year |
| • 2014 | \$141,648 | Weekly average \$2,724 | Giving +17% over prior year |
| • 2015 | \$164,890 | Weekly average \$3,164 | Giving +16% over prior year |

About 2016

- Flat giving or a decline in giving is not unexpected in a sabbatical year.
- 75 households gave to general operations in a trackable way. Average = \$2,117.
- Giving methods are shifting - nearly \$54,000 of our cash (for any fund) came in electronically. We are beginning to see part of a wider church trend: Sunday morning offering will not be the primary source for income going forward

Looking forward...what should we hold ourselves accountable to as a congregation to support our ministry?

- A 5% increase in giving was the lowest increase in the past 5 years excluding the sabbatical year.
- 6.65% increase in giving would balance the proposed budget
- 12.5% increase is the average of the past 5 years’ increase in giving.

2017 Proposed – significant changes from 2016

- **Increased snow removal** – we have more sidewalk and have to pay the contractor for removal.
- **Phone and Internet** – introductory contract went up to standard rates
- **Pay increases** for pastor (1%), admin assistant (1%), accompanist (1%)
- **Pastor Health Insurance** increases due to rate class and rate changes.
- **Ministers of Music** –Proposed total budget is \$151.50/service, plus additional funds for guest musicians as needed for extra instruments, ensembles or worship series like God on Broadway. Last year we had thought we’d hire a paid minister of music to assist with vocal direction, but that didn’t materialize. SaLT recommends that we continue to move forward with limited paid music staffing (our choir, men’s and women’s vocal ensembles and brass are all led by volunteers).