

## Board Recommended Annual Operating Budget 2017-18

(\* denotes designated funds that are restricted for certain purposes)

	<u>2016-17</u> <u>Budget</u>	<u>2017-18</u> <u>Budget</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Highlights</u>
<b>INCOME</b>					
<b><u>Receipts</u></b>					
Pledged Income - Current Year	\$761,714	\$796,280	5%	\$34,566	
Pledged Income Not Collected	(\$38,086)	(\$39,814)	5%	\$1,728	Pledges not collected.
Pledged Income - Prior Year	\$30,000	\$35,000	17%	\$5,000	
Non-Pledged Income	<u>\$43,000</u>	<u>\$43,000</u>	0%	\$0	Offering plate and miscellaneous revenues.
<b>Pledges and Donations Subtotal</b>	<b>\$796,628</b>	<b>\$834,466</b>	5%	\$37,838	
*Special Gifts Fund	\$0	\$44,285		\$44,285	Includes donations designated to cover activities of a director of membership position.
Fundraising Income	\$60,000	\$60,000	0%	\$0	Auction, concerts, dining for dollars, etc.
Non-Fundraising Committee Income	\$12,000	\$11,000	-8%	-\$1,000	
Other Income (incl rent, interest earned)	\$7,000	\$8,000	14%	\$1,000	
*Major Repair and Reserves Fund	\$20,000	\$30,000	50%	\$10,000	RE wing siding and windows, front sidewalk repair to improve drainage
Carry Over/Deferred Income	\$0	<u>\$12,000</u>		<u>\$12,000</u>	Surplus of revenue over expenses for prior year.
<b>Other Income Subtotal</b>	<b>\$99,000</b>	<b>\$165,285</b>	67%	\$66,285	
<b>Pledges, Donations, Other Subtotal</b>	<b>\$895,628</b>	<b>\$999,751</b>	12%	\$104,123	
<b>Special Collections Payable</b>	<b>\$55,000</b>	<b>\$55,000</b>	0%	\$0	Offering plate donated to special causes.
<b>TOTAL RECEIPTS</b>	<b>\$950,628</b>	<b>\$1,054,751</b>	<b>11%</b>	<b>\$104,123</b>	
<b>EXPENSES</b>					
<b><u>Board and Congregational Committees</u></b>					
<b>Board</b>					
Board Expenses & Contingency	\$3,205	\$3,205	0%	\$0	
Administration	\$54,740	\$62,820	15%	\$8,080	
Denomination Dues	\$23,578	\$23,578	0%	\$0	
Mortgage Principal & Interest	\$34,000	\$41,026	21%	\$7,026	
Nominations, Leadership Development Commr	\$300	\$300	0%	\$0	
<b>Subtotal Board</b>	<b>\$115,823</b>	<b>\$130,929</b>	13%	\$15,106	
<b>Personnel (salaries &amp; benefits)</b>					
Ministerial Services	\$171,423	\$163,385	-5%	-\$8,038	Includes average 2% wage increase, funds 2.5
Religious Education	\$127,777	\$125,728	-2%	-\$2,049	ministerial positions, eliminates vacant Youth Assistant
Administrative Services	\$120,125	\$142,052	18%	\$21,927	position, and increases in Administrative Services
Music Program	\$71,642	\$73,188	2%	\$1,546	custodian to full-time.
Retirement Plan and Other Benefits	\$133,155	\$136,959	3%	\$3,804	
Staff Development	\$4,120	\$6,100	48%	\$1,980	
Director of Membership	<u>\$0</u>	<u>\$30,000</u>		\$30,000	
<b>Subtotal Personnel</b>	<b>\$628,242</b>	<b>\$677,412</b>	8%	\$49,170	
<b>Stewardship</b>					

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	<u>Budget</u>	<u>Budget</u>	<u>% Change</u>	<u>\$ Change</u>	<u>Highlights</u>
Building Operations Committee	\$58,430	\$86,830	49%	\$28,400	\$30,000 for capital projects
Financial Oversight Committee	\$34,000	\$37,500	10%	\$3,500	Increase in insurance and accounting fee.
Land Stewardship Committee	\$3,848	\$3,620	-6%	-\$228	
Development Committee (incl Pledge)	\$16,100	\$17,100	6%	\$1,000	
<b>Subtotal Stewardship</b>	<b>\$112,378</b>	<b>\$145,050</b>	<b>29%</b>	<b>\$32,672</b>	
<b>Worship/Works/Witness, Religious Ed, Belonging</b>					
Gallery (Art) Committee	\$550	\$550	0%	\$0	
Lifespan Spiritual Development	\$500	\$1,000	100%	\$500	
Community	\$12,200	\$12,900	6%	\$700	
Belonging	\$2,295	\$1,970	-14%	-\$325	
Pastoral Care Associates	\$500	\$800	60%	\$300	
Nursery Committee	\$500	\$650	30%	\$150	
Worship Committee (incl Music)	\$7,900	\$12,100	53%	\$4,200	Includes increase to cover guest speakers in Luke's absence.
Religious Education	\$6,650	\$7,650	15%	\$1,000	
Social Action Committee	\$2,000	\$2,000	0%	\$0	
Youth/Adult Committee	\$6,090	\$6,740	11%	\$650	
<b>Subtotal</b>	<b>\$39,185</b>	<b>\$46,360</b>	<b>18%</b>	<b>\$7,175</b>	
<b>Expenses Subtotal</b>	<b>\$895,628</b>	<b>\$999,751</b>	<b>12%</b>	<b>\$104,123</b>	
<b>Special Collections Disbursed</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>0%</b>	<b>\$0</b>	
<b>TOTAL EXPENSES</b>	<b>\$950,628</b>	<b>\$1,054,751</b>	<b>11%</b>	<b>\$104,123</b>	

The congregation authorizes the board to manage to this budget with the flexibility to make changes to line items as necessary provided that:

\* the revenues not vary by more than 10% over or under the total projected annual revenue and/or

\* the total expenses not vary by more than 10% over or under the total projected annual expenses.

In the event that the church cannot reasonably expect to sustain operations without exceeding these authorized variations then the board will give notice to the members that the revenues and/or the expenses will vary from the budget by the 10% limit. After notice is given the congregation may, at its discretion, call for a congregational meeting according to the procedures laid out in the church's by-laws.