

2016 Proposed Operating Budget Summary

2016 Proposed Budget					
Line items		Plan	% of Budget	Comments	
Salaries and Benefits		294,737	73%		
Maintenace & Utilities		74,343	18%		
Programs & UCC Support		35,600	9%		
Total Operating Expenses		404,680	100%	Reference for % calculations	
Revenue		354,572	88%	Includes Prepaid Pledges	
Surplus/(Deficit)		(50,108)	-12%		
Net Transfers		53,048	13%	CFK & Youth Ministry Fund	
Surplus/(Deficit) after Transfers		2,940	1%		
General Fund/Account Name	2014 Actual	2015 Budget	YTD 11/30/15	2016 Budget - Estimated 12/1/15	Comments
Income					
Current Year Pledges	229,679	236,807	215,528	283,027	Projected; includes prepay
Prepaid Pledges	34,710	33,371	33,371		
Allow for Unpaid Pledges		(2,702)	0	(2,830)	1% of 2016 pledges
Current Year Pledges	264,389	267,476	248,899	280,197	
Prior Years Pledges	340	0	580	0	
Total Pledges	264,729	267,476	249,479	280,197	
Contributions	15,508	19,000	13,019	12,500	Special one-time gifts in 2016
Initial Envelopes	15	15	25	15	
Easter Envelopes	105	100	90	100	
Christmas Envelopes	345	385	0	385	
Total Contributions	15,973	19,500	13,134	13,000	
Interest/Dividends	879	1,968	1,718	2,500	
Grace Holcomb Trust Distribution	304	300	148	300	
Perpetual Fund Distribution	4,421	4,732	4,733	4,700	
Total Interest/Dividends	5,604	7,000	6,599	7,500	
Parking Lot	11,000	11,000	8,250	11,000	
Valley Preschool	11,904	12,216	11,320	12,875	
Building Usage	770	1,100	1,300	1,100	
Parsonage	16,801	18,600	18,324	23,400	
Total Rental Income	40,475	42,916	39,194	48,375	
Affordable House Escrow Release		10,000			
Net Fundraising	2,021	2,000	6,889	5,500	
Total Other Income	2,021	12,000	6,889	5,500	
Total Income	328,802	348,892	315,295	354,572	
Expenses					
Deacon Supplies	1,405	500	192	400	
Visitor Cultivation	0	0	0	100	
Publications	82	500	282	300	
Guest Ministers	19	500	800	600	
Printed Music & Copy Licenses	755	700	718	800	
Paid Musicians	495	800	400	800	
Instrument Maintenance	1,505	1,000	1,063	1,000	
Worshiping God-Deacon/Music	4,261	4,000	3,455	4,000	
Children's Faith Dev	1,457	2,200	670	2,200	
Youth Faith Dev	1,764	2,300	926	2,300	
Adult Faith Dev	56	300	225	300	
Family/Intergeneration Faith	7	200	0	200	
Developing Faith-CE	3,284	5,000	1,821	5,000	
Stephen Ministry	458	100	35	500	
Coffee Hour	55	500	205	500	

2016 Proposed First Church Budget

General Fund/Account Name	2014 Actual	2015 Budget	YTD 11/30/15	2016 Budget - Estimated 12/1/15	Comments
Homecoming Sunday	167	400	0	200	
Caring for Each Other-Mem Dev	680	1,000	240	1,200	
Missions Grants	12,060	8,276	8,050	6,500	
Outreach Seed	0	5,318	3,845	6,600	
Korean Partnership	(350)	300	0	1,000	
Mission Board Expenses	0	406	0	200	
Reaching Out-Missions	11,710	14,300	11,895	14,300	
TOTAL PROGRAM MINISTRIES	19,935	24,300	17,411	24,500	
GOVERNANCE	0	500	0	300	Retreats, other assistance
New Members	85	1,500	59	1,000	
Mailings Postage - Mem Dev	306	300	748	300	
Advertising	985	700	3,106	700	
Web Page	820	1,000	603	1,000	
Marketing & Publicity	2,196	3,500	4,516	3,000	Videos, other media
UCC Basic Support	5,104	5,104	5,104	5,000	
FVA per Capita	560	560	478	478	273 @ \$1.75/member
CT Conference per Capita	2,072	2,100	2,184	2,184	273 @ \$8/member
Delegate Expenses	136	136	126	138	
UCC Fees	7,872	7,900	7,892	7,800	
Total Programs & related; UCC Support	30,003	36,200	29,819	35,600	
<u>Office</u>					
Office Expense	2,535	2,000	2,487	2,200	
Office Equipment	1,030	0	0	0	
Postage	849	1,000	838	1,000	
Copier	3,564	3,500	3,069	3,500	
Subtotal	7,978	6,500	6,394	6,700	
<u>Trustees</u>					
Parsonage Electricity	162	100	72	100	
Parsonage Fuel Oil	1,305	400	0	400	
Parsonage property tax	0	5,015	4,932	6,500	
Parsonage Commissions	0	0	1,950	0	
Church Electricity	6,646	6,760	8,176	9,624	48,120 kwh @ \$.20
Cook Hall Fuel Oil	3,593	4,070	5,437	5,250	2,100 gal @ \$2.50
Sanctuary Fuel Oil	10,893	11,860	6,771	6,250	2,500 gal @ \$2.50
Internet Service & telephone	1,931	1,855	1,643	1,850	
Property/Liability Ins	18,552	19,975	12,849	18,784	\$4592 2qtrs, \$4800 2qtrs
Church Routine Maintenance	2,942	2,000	6,817	3,000	
Parsonage Rep & Maintenance	2,491	600	404	500	
Trash Removal	536	755	668	755	
Lawn Care	2,322	2,300	1,641	2,700	
Snow Removal	4,940	5,000	4,350	4,500	
Water Safety	2,400	2,200	2,480	2,800	
Repairs & Minor Improvement	4,667	2,020	2,407	4,000	
Subtotal	63,380	64,910	60,597	67,013	
<u>Stewardship</u>					
Mailings Postage - Stewardship	114	150	98	150	
Pledge Materials	70	80	0	80	
EFT & Bank Fees	617	220	144	400	
Subtotal	801	450	242	630	
Caring for our Resources - Total	72,159	71,860	67,233	74,343	
<i>Leader, C&Y Ministry</i>					

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General Fund/Account Name	2014 Actual	2015 Budget	YTD 11/30/15	2016 Budget - Estimated 12/1/15	Comments
Salary	27,075	66,000	60,500	67,795	2.72% salary increase
Medicare & Social Sec	2,071	5,049	4,628	5,187	
Annuity Pension	1,532	9,240	9,240	9,491	14% of salary
Health & Dental Ins	1,808	10,239	10,239	10,728	
Life & Disability	0	990	990	1,017	1.5% of salary
Professional Expenses	0	2,000	580	2,000	
Travel	0	500	0	500	
Total C&Y Leader	32,486	94,018	86,177	96,718	
<i>Senior Minister</i>					
Senior Salary	58,760	61,099	56,007	61,099	
Senior Housing Allow	34,800	34,800	31,900	34,800	
Senior SECA Allow	7,157	7,336	6,725	7,336	
Senior Continuing Education	1,773	2,000	1,432	2,000	
Senior Health & Dental Ins	4,326	10,287	10,287	10,728	
Senior Pension	9,511	13,426	13,446	13,426	14% of salary and housing
Senior Life/Disability Ins	1,019	1,438	1,441	1,438	1.5% of salary and housing
Senior Travel Allow	1,311	1,200	145	1,200	
Total Senior	118,657	131,586	121,383	132,027	
Office Manager Salary	23,704	25,369	23,255	25,369	
Office Manager Medicare & Social Sec	1,813	1,940	1,779	1,940	
Office Manager Pension	1,210				
Total Secretary	26,727	27,309	25,034	27,309	
Music Director Salary	12,000	12,300	11,275	12,300	
Music Director Medicare & Social Sec	918	941	862	941	
Total Music Director	12,918	13,241	12,137	13,241	
Organist Salary	11,063	11,340	10,395	11,340	
Organist Medicare & Social Sec	846	867	795	867	
Total Organist	11,909	12,207	11,190	12,207	
Sexton Salary	8,692	8,909	8,167	8,909	
Sexton Medicare & Social Sec	665	682	625	682	
Total Sexton	9,357	9,591	8,792	9,591	
Nursery Salary	1,370	1,248	796	1,248	
Nursery Medicare & Social Sec	104	96	61	96	
Total Nursery	1,474	1,344	857	1,344	
Workers Comp Ins	2,108	2,218	2,256	2,300	
Misc. Expense					
Salary Pool					
Total Personnel	215,636	291,514	267,826	294,737	
Misc. expenses	7,965				
Total Expenses	325,763	399,574	364,878	404,680	
Surplus/Deficit	3,039	(50,682)	(49,583)	(50,108)	
Transfers					
Funds Transfers to the General Fund:					
Campaign for Kids Fund		43,048	43,048	53,048	
Youth Ministry Fund		17,237	17,237	8,783	
Subtotal Funds Transfer to General Fund		60,285	60,285	61,831	
Funds Transfers from the General Fund:					
Youth Ministry Fund	8,454	8,783	8,783	8,783	Loan Payment
Net Transfer to General Fund	(8,454)	51,502	51,502	53,048	
Surplus/Deficit after Transfers	(5,415)	820	1,919	2,940	Small Cushion