

Church & City: St. Matthew 2016 Comparative Budget

Round to the nearest dollar. Year-end entries on starred* lines are entered in the Parochial Report, page 3.

Giving Information

*1. Number signed pledge cards for 2016 Operating Budget	26		
*2. Total dollars pledged to 2015 Operating Budget	\$59,930		
3. Average pledge for 2016	\$2,305.00		
*4. Avg. Sunday Attendance in 2015 (Parochial Rep. page 2)	42		

	2015 Actual	2016 Budget	Variance
REVENUES			
5. Beginning Cash in operating acct (same as prior period Ending Cash)Beginning	\$9,962	7,014	\$(2,948)
Operating Revenues			
6. Undesignated plate offerings & regular non-pledge support	18,986	13,500	(5,486)
7. Pledge payments to operating budget	54,423	52,139	(2,284)
*8. Support (lines 6+7) Plate offerings, pledge pmts. & regular support (lines 6+7)	73,409	65,639	(7,770)
*9. Money from investments, used for operations	-	-	-
*10. Other operating income: unrestricted gifts, restricted gifts used for operations, contributions from congregation's organizations, rental income, fees, miscellaneous activities, etc.	7,270	6,000	(1,270)
*11. Unrestricted bequests used for operations	-	-	-
*A ng income, or NOI (lines 8:11) Normal operating income, or NOI (lines 8:11)	80,679	71,639	(9,040)
*12. Assistance from diocese for operating budget (\$2,552.19 RTR grant)	-	-	-
*B IG REVENUES (lines A+12) TOTAL OPERATING REVENUES (lines A+12)	80,679	71,639	(9,040)
Non-Operating Revenues			
*13. Capital funds, gifts & additions (including grants from diocese for capital projects)	-	-	-
*14. Additions to endowment & other investment funds (including earnings)	-	-	-
*14a. Gifts for other designated funds: clergy DF, memorial fund, ECW fund, scholarship fund, organ fund, youth fund, ins. proceeds, etc.	2,400	-	(2,400)
*15. Contributions & grants for congregation-based outreach & mission programs (see line 103)	-	-	-
*16. Funds received for transmittal to other organizations (see line 105) Funds received	4,599	-	(4,599)
*C rating revenues (lines 13:16) Subtotal non-operating revenues (lines 13:16)	6,999	-	(6,999)
*D TOTAL ALL REVENUES (lines B+C) TOTAL ALL REVENUES (lines B+C)	87,678	71,639	(16,039)
17. New loan proceeds: Commercial	-	-	-
18. Diocesan	2,800	-	(2,800)
19. Other (Interfund loans within the church)	-	-	-
20. al cash available (lines 5+D+17:19) Total cash available (lines 5+D+17:19)	100,440	78,653	(21,787)
EXPENSES			
Outreach			
*21. Tithe to Diocese: 10.25% of 2015 Operating Income on Line A above	9,265	7,343	(1,922)
*22. Sharing Our Bounty beyond the tithe: Young Adults, Church Dev, Ministry discern, the Church in the US & abroad, Camp Mitchell	25	-	(25)
*23. Congregational outreach, MDGs, Jubilee ministries, St. Francis Hse	526	-	(526)
24. Total outreach (lines 21:23) Total outreach (lines 21:23)	9,816	7,343	(2,473)
Program & Liturgy			
25. Evangelism & congregational development	17	100	83
26. Incorporation of new members: name tags, visitor cards, gifts, etc.	-	-	-
27. Communications: Service leaflets, newsletter, website design	156	500	344
27a. Ads, signs, public relations, etc.	110	350	240
28. Christian formation for all ages	-	-	-
29. Young adult & youth ministries	-	-	-

2016 Comparative Budget				
30.	Music & choirs (instrument maintenance)	-	-	-
31.	Liturgical expense: acolytes, LEMs, lay readers, etc.	558	200	(358)
32.	Altar supplies & flowers	719	500	(219)
33.	Diocesan convention delegates expense	500	500	-
34.	Stewardship & capital campaign expense	-	-	-
35.	Other (list)	-	-	-
36.	Total program & liturgy (lines 25:35)	2,060	2,150	90
	Parochial Clergy			-
37.	Cash Stipend - 2014 minimum clergy comp gdlines on dio website	18,256	12,886	(5,370)
38.	Cash Housing allowance	3,000	3,000	-
38a.	Cash Utilities allowance	3,000	3,000	-
39.	SE tax reimb. = 7.65% X (stipend+cash hsng/util+provided hsng)	1,864	1,791	(73)
40.	Other clergy comp - exp allwncs, hsng equity, 403(b), bonus, health insurance	1,523	1,522	(1)
41.	Pension = 18% X (stipend+hsng/util+SE tax reimb.+other comp)	-	5,032	5,032
	[Different pension calculation for provided housing. Call dio office.]	6,552	-	(6,552)
	Health insurance Taxable reimbursement of spousal health premium	-	-	-
43.	Dental insurance with Delta Dental - rates on diocesan website	-	-	-
44.	\$40,000 group term life insurance at \$25.20 per month	149	151	2
45.	Long-term disability ins. Short-term disability is paid by Pension Fund.	-	-	-
46.	Professional exp reimb - continuing ed, books, etc. - \$2K minimum	-	800	800
47.	Travel/business reimb. - use IRS mileage rate of \$.575 cents/mile	-	1,600	1,600
48.	Clergy compensation & benefits (lines 37:47)	34,344	29,781	(4,563)
49.	Clergy search expense/moving expense	-	-	-
50.	Funds paid to another church for shared clergy	-	-	-
51.	Less funds received for shared clergy (enter as negative number)	-	-	-
52.	Total parochial clergy (lines 48:51)	34,344	29,781	(4,563)
	Supply Clergy			-
53.	Supply clergy stipend (minimum: \$209.21 for 2 services plus milage)	1,980	2,700	720
54.	Travel reimbursement for supply clergy @ 50.5 cents/mile	319	438	119
55.	Pension for extended supply (Supply Clergy Policy on website)	-	-	-
56.	Total supply clergy (lines 53:55)	2,299	3,138	839
	Lay Personnel			-
57.	Church Secretary (Andrea Billingsley)	1,398	1,300	(98)
58.	Financial Secretary/Treasurer (Melinda Hood)	-	-	-
59.	Organist/Choir Director (Judy Matthews)	5,400	5,400	-
60.	Program Director/Christian Formation Director	-	-	-
61.	Youth Director	-	-	-
62.	Child Care Workers (Victoria Meyer)	2,000	2,080	80
63.	Sexton/Custodian (Dave Tollett)	1,950	2,025	75
64.	Grounds Maintenance Workers	-	-	-
65.	Other (list)	-	-	-
	Benefits	-	-	-
66.	Social Security & Medicare taxes = 7.65% of wages (organist only)	419	417	(2)
67.	Pension contributions	-	-	-
68.	Health insurance	-	-	-
69.	Dental insurance	-	-	-
70.	Life insurance & disability insurance	-	-	-
71.	Workers' Compensation ins.: clergy, prof, clerical = wages x 0.47%	127	165	38
71a.	other employees = wages x 3.51%	-	-	-
72.	Lay employee travel & training	-	-	-
73.	Other (list)	-	-	-

74.	sonnel & benefits (lines 57:73) Total 2016 Comparative Budget	11,294	11,387	93
	Administrative Expense			-
75.	Contract services: bookkeeping, audit, legal, etc.	1,500	1,500	-
76.	Kitchen/Hospitality expense	-	300	300
77.	Office supplies & equipment	343	300	(43)
78.	Postage: including Fed Ex, P.O. box rental, meter lease, etc.	102	150	48
79.	Telephone & fax expense	541	200	(341)
80.	Internet & cable services	-		-
81.	Website services			-
82.	Computer software, updates, tech support			
83.	Office equipment lease			
84.	Service contracts on office equipment			
85.	Dues & Fees (Chamber of Commerce)	130	130	-
86.	Church-owned auto expense: license, gas & oil, insurance, repairs			-
87.	Other (list)	346	-	(346)
88.	Total administrative expense (lines 75:87)	2,962	2,580	(382)
	Property expense			-
89.	Interest payments on loans (principal recorded on line 102)	124	120	(4)
90.	Property, casualty & liability insurance (includes D&O and bond)	3,614	2,812	(802)
91.	Umbrella liability insurance			-
92.	Electricity, water & sewer	2,770	3,230	460
92a.	Natural gas	1,286	1,862	576
93.	Custodial & lawn supplies	361	250	
94.	Repairs & maintenance on buildings	5,645	500	
95.	Service contracts: heat/AC, termite, pest control, etc.	318	500	
96.	Musical instrument maintenance			
97.	Furnishings			
98.	Rent expense on facilities			
99.	Property taxes & fees			
100.	Other (list)			
101.	Total property expense (lines 89:100)	14,118	9,274	\$(4,844)
*E	TOTAL OPERATING EXPENSES (lines 24+36+52+56+74+88+101)	76,893.00	65,653.28	
xxx	RESULT OF CURRENT OPERATIONS (Line B minus Line E)	3,786	5,986	
	Non-Operating Expenses			