

Trinity Evangelical Lutheran Church - Wexford PA
Donations Account Balances (12/01/2017 - 12/31/2017)

Saturday, January 06, 2018

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Account	Period Activity	YTD Balance
<i>Giving Accounts</i>		
101 - Regular Envelopes	21,751.00	210,429.75
102 - Special Envelopes	4,320.00	11,977.00
103 - Sunday School Offering	32.00	1,057.96
104 - Loose Offering - Checks	170.00	1,615.00
105 - Loose Offering - Cash	783.00	4,128.31
106 - Loose Offering - Visitor Env	11,430.00	12,392.00
107 - Stock Donations - General Fund	9,675.62	37,941.37
110 - Simply Giving	5,026.50	60,500.50
112 - Stock change in value - loss	91.40	272.15
113 - Qualified Charitable Donations	0.00	3,875.00
120 - Flowers	266.00	868.00
125 - Thrivent Choice Program Grants	0.00	463.00
130 - Property Rental - Parish Hall	123.00	2,032.00
131 - Property Rental - Friendship H	130.00	852.78
132 - Property Rental - Church	0.00	200.00
141 - Other Receipts - Other	466.00	1,154.48
143 - Vacation Bible School	0.00	30.00
145 - Youth Local Mission Trips	0.00	400.00
147 - Prepaid 2018 Regular Envelopes	9,570.00	9,570.00
205 - Cemetery	0.00	200.00
206 - Cemetery Plot Purchases	0.00	500.00
213 - Strategic Planning	0.00	2,000.00
230 - Property	0.00	474.08
231 - Property - FH Garage Rental	550.00	1,750.00
233 - Property - Simply Giving Bldg	25.00	300.00
250 - National Youth Gathering	0.00	1,050.00
251 - Youth Missions	0.00	50.00
315 - Memorial - Undesignated	0.00	845.00
405 - Endowment - Perpetual	1,000.00	1,000.00
501 - Compassion International	500.00	500.00
503 - TELC History Book	0.00	35.00
505 - Community Ministry	15.00	265.00
506 - Florist - Sunday Services	158.00	1,628.00
510 - ELCA Disaster Response	0.00	916.37
512 - Security Deposit- Facility Use	0.00	1,900.00
518 - Biosand Water Filtration Project	0.00	1,201.00
522 - Butler Flood	0.00	17.00

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Account	Period Activity	YTD Balance
524 - Benevolence	0.00	30.00
525 - Lutheran Lay Renewal	10.00	260.00
530 - Men's Shelter	450.00	450.00
535 - Northside Common Ministries	0.00	250.00
537 - Souper Bowl of Caring	0.00	105.00
538 - Community Food Trucks Event	0.00	1,046.10
539 - North Hills Community Outreach	0.00	1,111.00
540 - Prayer Shawl Ministry	0.00	100.00
541 - Prayer Shawl Ministry- Qualified Charitable Donation	0.00	500.00
550 - Taste of Trinity - Gerri Olivieri	0.00	2,060.00
570 - Women's Event	0.00	5,426.00
575 - World Hunger	25.00	222.00
578 - Camperships	500.00	1,500.00
581 - Youth Discretionary	50.00	50.00
582 - Youth Discretionary-Thrivent Choice Grant	0.00	349.00
Total Giving Accounts	\$67,117.52	\$387,849.85

Count: 52

Period: 12/01/2017 - 12/31/2017

Year: 2017

December Footnotes:

1. The December report is overstated by \$91.40 in Account 112, which is a result of a loss in sale of two stock donations, due to market price fluctuation and trading costs. Total amount of gift recorded for both donors before loss in sale is \$9,767.02.
2. Total Giving in December, less \$91.40 stock loss is \$67,026.12.
3. Total YTD Giving in December, less \$272.15 YTD stock loss is \$387,577.70.

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
Income				
4.10.100	Current Fund - Weekly Offering	260,075	226,281	33,793
4.10.101	Current Fund - Simply Giving	60,864	60,500	363
4.10.102	Current Fund - Loose Offering	12,544	19,193*	(6,649)
4.10.103	Current Fund - Stock Donations	27,927	37,941*	(10,014)
4.10.104	Current Fund - Stock Gain	0	0	0
4.10.105	Current Fund - Stock Loss	0	272	(272)
4.20.100	Current Fund - Facility Fees	2,867	3,684*	(817)
4.30.100	Current Fund - Thrivent	1,141	463	678
4.40.100	Current Fund - Other Receipts	394	631*	(237)
4.45.100	Current Fund - Church Programs	971	1,563*	(592)
4.50.100	Current Fund - Expense Reimbursements	0	0	0
4.60.100	Current Fund - Interest Income	25	142*	(117)
4.60.101	Current Fund - Change in Investment Value	0	580	(580)
4.60.102	Current Fund - Interest Income AmazonSmile Program		20	
	Total Income	\$366,808	\$351,274	\$15,533
Expenses				
5.10.000	<i>Payroll</i>			
5.10.101	Pastor - Compensation	70,035	70,035	0
5.10.102	Pastor - Medical, Disability & Other Insurance	13,193	13,193*	(0)
5.10.103	Pastor - Pension	7,004	7,003	0
5.10.112	Pastor - Continuing Education	1,650	1,070	579
5.10.113	Pastor - Professional Expenses	400	455*	(55)
5.10.114	Pastor - Publications	200	0	200
5.10.115	Pastor - Other	3,093	3,093	0
5.10.116	Pastor - Supply Pastor Assistance	800	702	97
5.10.119	Pastor - Auto Expense Reimbursement	3,000	2,714	285
5.10.301	Communication Administrator - Compensation	26,250	20,781	5,468
5.10.401	Director of Discipleship - Compensation	33,333	33,333*	(0)
5.10.601	Organist - Compensation	21,372	21,372	0
5.10.616	Organist - Substitute Organist	200	0	200
5.10.750	Staff Development	250	181	68
5.10.801	Payroll Taxes	6,476	5,774	701
5.10.901	Workers' Compensation Insurance	1,760	1,143	617
	<i>Total Payroll</i>	<i>189,016</i>	<i>\$180,854</i>	<i>8,161</i>
5.15.000	<i>Mission Support</i>			
5.15.101	Mission Support - ELCA	0	0	0
5.15.102	Mission Support - Synod	23,000	23,000*	(0)
5.15.111	Mission Support - Other	0	0	0
	<i>Total Mission Support</i>	<i>23,000</i>	<i>\$23,000*</i>	<i>(0)</i>
5.20.000	<i>Community Ministry</i>			
5.20.101	Community Ministry - Men's Shelter	0	438	(438)
5.20.102	Community Ministry - Special Events	0	280	(280)
5.20.103	Community Ministry - Donations Other Organizations	0	3,140	(3,140)

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
5.20.104	Community Ministry - Emergency Assistance	0	200	(200)
5.20.105	Community Ministry - College Connection	0	0	0
5.21.101	Community Ministry - Evangelism	1,000	622	377
5.21.201	Community Ministry - Stephen Ministry	100	0	100
5.22.201	Community Ministry - Other	8,000	370	7,629
	<i>Total Community Ministry</i>	<i>9,100</i>	<i>\$5,052</i>	<i>4,047</i>
5.25.000	<i>Christian Education</i>			
5.25.101	CE - Bibles 2nd & 3rd grade	450	169	280
5.25.102	CE - Bibles 6th grade	200	100	99
5.25.201	CE - Confirmation	1,200	968	231
5.25.301	CE - Curriculum - Little Church to 5th Grade	1,800	1,556	243
5.25.302	CE - Curriculum - Adults	200	188	11
5.25.303	CE - Educational Materials	900	128	771
5.25.310	CE - Curriculum 6th to 12th grade	250	738*	(488)
5.25.311	CE - Educational Materials 6th to 12th grade	300	0	300
5.25.401	CE - First Communion	200	185	14
5.25.402	CE - Special Events	1,000	287	712
5.25.501	CE - VBS	2,500	1,526	973
5.25.901	CE - Other	200	590*	(390)
5.25.902	CE - Camperships	0	0	0
	<i>Total Christian Education</i>	<i>9,200</i>	<i>\$6,441</i>	<i>2,758</i>
5.35.000	<i>Worship & Music</i>			
5.35.101	W&M - Licenses	650	468	182
5.35.102	W&M - Music	600	1,192*	(592)
5.35.103	W&M - Piano & Organ Tuning	0	0	0
5.35.104	W&M - Revelation	0	0	0
5.35.106	W&M - Special Musicians	600	475	125
5.35.201	W&M - Altar Guild	800	518	281
5.35.202	W&M - Baptism Supplies	500	0	500
5.35.203	W&M - Devotional Literature	700	389	310
5.35.204	W&M - Flowers	500	977*	(477)
5.35.301	W&M - Miscellaneous	825	751	73
5.35.302	W&M - Minister of Music Miscellaneous	825	159	665
5.35.303	W&M - Wedding Coordinator	100	100	0
	<i>Total Worship & Music</i>	<i>6,100</i>	<i>\$5,032</i>	<i>1,067</i>
5.40.000	<i>Youth</i>			
5.40.101	Youth - Bible Bowl	800	0	800
5.40.102	Youth - Local Mission Trips	1,000	1,074*	(74)
5.40.103	Youth - National Youth Events	0	0	0
5.40.104	Youth - Regional Youth Events	0	0	0
5.40.105	Youth - Youth Group Activities	2,500	479	2,020
5.40.201	Youth - Bibles	0	0	0
5.40.202	Youth - Curriculum - 6th to 12th Grades	0	0	0
5.40.301	Youth - Other Educational Materials	0	0	0
5.40.901	Youth - Other	500	397	102

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
	<i>Total Youth</i>	4,800	\$1,951	2,848
5.41.000	<i>Transfer to Youth Group National Events Fund</i>			
5.41.101	Youth - Transfer to Youth Gp National Events Fund	1,000	1,000	0
	<i>Total Transfer to Youth Group National Events Fund</i>	1,000	\$1,000	0
5.45.000	<i>Administration</i>			
5.45.101	Admin - Advertising	500	341	158
5.45.102	Admin - Bulletins	800	1,098*	(298)
5.45.104	Admin - Copier Usage Expense	4,000	2,204	1,795
5.45.105	Admin - Copier Lease	1,900	2,342*	(442)
5.45.106	Admin - Copier R&M	0	0	0
5.45.107	Admin - Office Supplies	3,300	964	2,335
5.45.108	Admin - Other Expenses	1,050	851	198
5.45.109	Admin - Postage	800	476	323
5.45.112	Admin - Supplies	0	43	(43)
5.45.113	Admin - Inactive	0	0	0
5.45.114	Admin - Temp Employee Services	0	2,092	(2,092)
5.45.202	Admin - Church Council	1,000	75	924
5.45.203	Admin - Stewardship Offering Envelopes	1,400	1,351	48
5.45.204	Admin - Stewardship Committee Other Expenses	200	90	110
5.45.205	Admin - Hospitality Committee	0	539	(539)
5.45.208	Admin - Other Committee Expenses	0	1,303	(1,303)
5.45.301	Admin - Fin Sec - Online Giving Fees	200	239*	(39)
5.45.302	Admin - Financial Secretary Other Expenses	0	0	0
5.45.401	Admin - Treasurer - Bank Fees	0	0	0
5.45.402	Admin - Treasurer - Check Stock	0	70	(70)
5.45.403	Admin - Treasurer - Office Supplies	0	0	0
5.45.404	Admin - Treasurer - Other Expenses	0	0	0
5.45.405	Admin - Treasurer - Payroll Processing Fees	1,100	1,282*	(182)
5.45.501	Admin - Synod Convention	800	240	560
5.45.502	Admin - Synod Other Events	100	0	100
5.45.503	Admin - Strategic Planning	0	2,141	(2,141)
5.45.601	Admin - Investment Expenses	0	0	0
5.45.602	Admin - Loss on Stock Sales	0	272	(272)
5.45.603	Admin - Management Fees	0	0	0
5.45.604	Admin - Membership Fees	0	105	(105)
	<i>Total Administration</i>	17,150	\$18,130*	(980)
5.46.000	<i>Technology</i>			
5.46.101	Technology Committee Expenses	1,000	1,010*	(10)
5.46.102	Software Licenses	2,000	1,440	560
5.46.103	Website Improvement	2,500	240	2,260
	<i>Total Technology</i>	5,500	\$2,690	2,809
5.50.000	<i>Facilities</i>			
5.50.101	Property - Insurance	8,500	7,699	801
5.50.201	Property - Lawn Care - Church	2,800	3,275*	(475)

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Account #	Account Name	Annual Budget	YTD Balance	Annual Budget Remaining
5.50.203	Property - Lawn Care - FH	1,400	1,710*	(310)
5.50.211	Property - Snowplow and Salt - Church	8,600	4,161	4,439
5.50.213	Property - Snowplow and Salt - FH	0	0	0
5.50.221	Property - Trash - Church	1,300	1,281	18
5.50.231	Property - Contracted Janitorial Services	14,000	14,154*	(154)
5.50.233	Property - Contracted Facilities Maintenance	0	0	0
5.50.401	Property - Supplies - Church	525	233	291
5.50.402	Property - Supplies - PH	3,900	2,455	1,444
5.50.403	Property - Supplies - FH	0	0	0
5.50.501	Property - Utilities - Electric - Church	2,600	1,878	721
5.50.502	Property - Utilities - Electric - PH	5,800	4,495	1,304
5.50.503	Property - Utilities - Electric - FH	1,400	872	527
5.50.511	Property - Utilities - Gas - Church	6,500	5,745	754
5.50.513	Property - Utilities - Gas - FH	2,000	1,324	675
5.50.521	Property - Utilities - Telephone & Internet - Chur	3,000	3,120*	(120)
5.50.522	Property - Utilities - Security System Fee	800	604	196
5.50.525	Property - Fire & Security Alarm - Church	0	141	(141)
5.50.526	Property - Fire & Security Alarm - PH	0	141	(141)
5.50.531	Property - Utilities - Sewer - Church	250	249	0
5.50.532	Property - Utilities - Sewer - PH	350	294	55
5.50.533	Property - Utilities - Sewer - FH	100	105*	(5)
5.50.541	Property - Utilities - Water - Church Acct 1070400	400	398	1
5.50.542	Property - Utilities - Water - PH Acct 1070200	350	243	106
5.50.543	Property - Utilities - Water - FH Acct 1069500	150	125	24
	<i>Total Facilities</i>	<i>64,725</i>	<i>\$54,708</i>	<i>10,016</i>
5.55.000	<i>Transfer to Property Major Improvements</i>			
5.55.101	Property - Transfer to Property Improvement Fund	14,400	4,800	9,600
	<i>Total Transfer to Property Major Improvements</i>	<i>14,400</i>	<i>\$4,800</i>	<i>9,600</i>
5.60.000	<i>Debt Service</i>			
5.60.101	Debt Service - Cemetery Loan Interest	1,574	1,574*	(0)
5.60.102	Debt Service - Cemetery Loan Principal	2,200	2,199	0
5.60.201	Debt Service - FH Mortgage Interest	3,077	1,698	1,378
5.60.202	Debt Service - FH Mortgage Principal	25,032	21,726	3,305
	<i>Total Debt Service</i>	<i>31,883</i>	<i>\$27,198</i>	<i>4,684</i>
	Total Expenses	\$375,874	\$330,860	\$45,013
	Difference	<u>(\$9,066)</u>	<u>\$20,413</u>	

* = Income/Expense exceeds amount budgeted to date

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Balance Sheet as of December 31, 2017

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Account #	Account Name	Beginning Balance	Period Activity	YTD Balance
Assets				
1.10.100	Checking - First National Bank	102,219	28,299	130,518
1.10.101	Premier Savings - First National Bank	50,566	(50,566)	0
1.10.103	CD - First National Bank	0	25,108	25,108
1.10.104	Mid Atlantic Capital	29	0	29
1.10.105	Youth Account - Mission Investment Fund	166	0	167
1.10.106	Demand Investment w/Checking - Mission Invest Fund	0	25,689	25,689
1.20.100	Endowment - Ameriprise Financial	192,345	15,126	207,472
1.30.100	Church Insured Value	1,272,000	50,000	1,322,000
1.30.101	Parish Hall Insured Value	1,731,000	68,000	1,799,000
1.30.102	Friendship House Cost	221,385	0	221,385
Total Assets		\$3,569,713	\$161,657	\$3,731,370
Liabilities				
2.00.000	Accounts Payable/Vendors	5,537	1,331	6,868
2.30.100	Mortgage Payable - Friendship House	62,296	(26,070)	36,226
2.30.101	Loan Payable - Cemetery	40,440	(2,199)	38,240
2.40.102	Credit Card - Lowes	66	(66)	0
2.50.100	Security Deposit - Facility Use	225	175	400
Total Liabilities		\$108,565	(\$26,830)	\$81,735
Fund Balances				
3.10.100	Current Fund Balance	51,161	20,413	71,575
3.11.100	Prepaid 2018 Offering Balance	0	9,570	9,570
3.20.100	Cemetery Balance	27,722	1,549	29,271
3.30.100	Designated Giving Balance	1,193	2,318	3,511
3.40.100	Elevator Balance	7,548	(5,222)	2,325
3.50.100	Memorial - Undesignated Balance	8,283	880	9,163
3.50.101	Memorial - Handicapped Access Balance	2,659	0	2,659
3.50.104	Memorial - Don Kaelin Balance	31	(31)	0
3.50.105	Memorial - Scholarships Balance	1,180	0	1,180
3.60.100	Organ Improvement Balance	2,200	(300)	1,900
3.61.100	Technology - Sound System Balance	850	(78)	772
3.63.100	Church Sanctuary Renovation Balance	0	3,985	3,985
3.80.100	Property - Major Improvements Balance	34,726	(3,210)	31,515
3.80.101	Property - Friendship House Balance	3,533	(3,533)	0
3.85.101	Youth - Missions Balance	3,161	50	3,211
3.85.102	Youth Group - National Events Balance	2,899	700	3,600
3.90.100	Endowment Balance	192,345	15,126	207,472
3.95.100	Facilities Net of Debt Balance	3,121,649	146,270	3,267,919
Total Fund Balances		\$3,461,147	\$188,487	\$3,649,635
Total Liabilities and Fund Balances		\$3,569,713	\$161,657	\$3,731,370

2018 Budget Overview

The Finance Committee and Council understand that members expect their monetary gifts to be used wisely. We hope the stewardship of your gifts in 2017 and the proposed budget for 2018 meet those expectations.

Attendance

Average weekend attendance was 136 in 2017, down 13% from 155 in 2016. Most of the decline happened in the first quarter. Attendance was also sparse over the summer, but showed indications of stabilizing in the fourth quarter (down 8% compared to 2016), which is a hopeful sign heading into 2018.

2017 Budget vs. Actual Results

By the end of April, it was apparent that receipts were running far below budget. Analysis revealed that former members who had moved, died or transferred had donated more than \$40,000 in 2016, but were no longer at Trinity. Council addressed this in a letter to the Congregation and took action to reduce expenses. In the end, increased giving from current members, an unexpected special \$10,000 donation at Christmas and very tight expense controls turned what could have been a steep deficit into a \$20,400 surplus for the year. As a result, the Current Fund grew to \$71,600 as of 12/31/17, the highest level since 2010. This is enough to cover 10 weeks of budgeted expenses for 2018 (vs. less than 3 weeks coverage at the end of 2012). A reasonable target is to have 6-12 weeks (1.5 to 3 months) expenses in the bank. We are now in that range. This provides flexibility for reacting to new opportunities and a cushion for contingencies. Having more than 12 weeks expenses in the bank would rightfully raise questions about whether we are withholding money from needed missions. We don't expect to be in that position during 2018.

2018 Budget vs. 2017 Actual Results

It's always harder to forecast receipts than expenses. For 2018, we assumed that 52% of offerings would come from the fulfillment of pledges and the remaining 48% from unpledged amounts. This is a slightly more conservative assumption than the 50/50 splits actually realized in recent years (except for 2017, for which there was no pledge drive).

The proposed expense budget for 2018 uses up some, but not all, of the surplus generated in 2017. Council chose to be conservative with spending until there is additional evidence of increased giving. This created some tough budgetary choices. The biggest increase in spending will be payroll, mostly because the Director of Discipleship is budgeted for a full year in 2018 vs. a part year in 2017 and the Office Administrator position has been upgraded. The biggest decrease in spending will be \$5,600 less for Synod Benevolence. We'll still be contributing an "average" percentage of our budget to the Synod, and hopefully can do more in the future. If you wish to provide additional support beyond the budget, mark "Mission Support" or "Synod" on your envelope; we'll be sure to forward that to the Synod.

While it's tough to have 2 consecutive years of "tight" expense budgets, we can look forward to the Friendship House mortgage being retired in April 2019. That will reduce 2019 debt service costs by nearly \$20,000, freeing money for more mission-oriented activities. The constitution also grants Council discretionary authority to spend up to 5% (about \$18,000) more than the total budget, which could be used to boost some line items, particularly if receipts exceed budget.

Thank you for your continued support.

Respectfully submitted by Ray Ojerholm - Finance Committee Chair

		TELC						
		Proposed 2018 Budget						
		2016		2017		Proposed		
		Budget	Actual	Budget	Actual	2018	Notes	
Receipts								
Pledged		184,348	181,525	0	0	173,840	No pledge drive in 2017.	
Offerings in excess of pledges		198,010	179,885	361,410	344,189	160,468	50% of total offerings in 2016; 48% of 2018 budgeted offerings (no pledge drive in 2017)	
Subtotal - offerings		382,358	361,410	361,410	344,189	334,308		
Facility fees		4,100	2,867	2,867	3,685	3,685	2018 assumed to be same as 2017 actual	
Utility easement		0	0	0	0	??	Possible, but not assured	
Other receipts		2,200	6,978	2,531	3,401	3,401	2018 assumed to be same as 2017 actual	
Offerings, facility fees & other		388,658	371,255	366,808	351,275	341,393		
Perpetual Endowment Distributions		9,686	9,686	8,661	8,661	7,478	All are per Endowment formula	
Property Endowment Distributions		11,250	11,250	0	0	0	Final distribution made in 2016	
Total receipts		409,594	392,191	375,469	359,935	348,871		
Expenses								
Payroll		193,876	179,172	189,016	182,947	201,348		
Mission Support	(Synod Benevolence)	23,000	23,000	23,000	23,000	17,400		
Outreach		15,558	15,558	14,296	10,249	9,580		
Christian Ed.		9,150	7,413	9,200	6,441	7,150		
W & M		7,500	6,246	6,100	5,032	5,560		
Youth		5,850	3,836	5,800	2,952	3,180		
Admin. and Call Committee		23,670	26,225	22,650	18,728	18,406		
Facilities Costs		70,150	62,604	64,725	54,709	56,900		
Property Fund		28,879	28,879	17,864	8,264	10,198		
Debt Service		31,961	32,019	31,883	27,199	31,876		
Total expenses		409,594	384,952	384,535	339,521	361,598		
Surplus (deficit)		0	7,239	-9,066	20,414	-12,727		
Expenses as a % of receipts								
Payroll		47%	46%	50%	51%	58%		
Mission Support	(Synod Benevolence)	6%	6%	6%	6%	5%		
Outreach		4%	4%	4%	3%	3%		
Christian Ed., W & M and Youth		5%	4%	6%	4%	5%		
Admin. and Call Committee		6%	7%	6%	5%	5%		
Facilities Costs		17%	16%	17%	15%	16%		
Property Fund		7%	7%	5%	2%	3%	Property Endow. final distribution in 2016	
Debt Service		8%	8%	8%	8%	9%		
Total		100%	98%	102%	94%	104%		

		TEL C						
		Proposed 2018 Budget						
		2016		2017		Proposed		
		Budget	Actual	Budget	Actual	2018	Notes	
Payroll	Pastor sal. (incl. SS & housing)	58,113	58,113	70,035	70,035	70,883	1% COLA to base effective 1/1 + \$400 experience adj, as per Synod reco (2016 was partial year)	
Payroll	Pastor medical & disability ins.	10,685	10,599	13,193	13,193	13,971	Portico 2018 rates	
Payroll	Pastor pension	5,811	5,811	7,004	7,004	7,088	10% of salary, same as call	
Payroll	Pastor auto allowance	2,500	1,944	3,000	2,714	3,000	Per call	
Payroll	Pastor continuing education	1,375	1,077	1,650	1,071	1,650	Per call	
Payroll	Pastor professional. & admin.	333	65	400	456	400	Synod Guideline for 2018	
Payroll	Pastor publications	167	0	200	0	200	Synod Guideline for 2018	
Payroll	Pastor other	2,578	2,578	3,093	3,093	3,093	Per call (cell phone/internet & seminary loan)	
Payroll	Interim pastor	4,856	4,814	0	0	0	N/A for 2018	
	Senior pastor subtotal	86,418	85,000	98,575	97,566	100,286		
Payroll	Supply pastor assistance	400	320	800	702	800	Same as 2017 budget	
Payroll	AIM salary & benefits	28,767	17,625	0	0	0	N/A for 2018	
Payroll	CLC & CLC Intern salaries	21,770	21,006	0	0	0	N/A for 2018	
Payroll	Director of Discipleship	0	0	33,333	33,333	40,200	1% COLA eff. 7/1 per Personnel ('17 part yr)	
Payroll	Admin. Assistant salary	25,862	25,862	26,250	22,874	27,135	1% COLA eff. 7/1 per Personnel ('17 part yr)	
Payroll	Minister of Music salary	21,056	21,056	21,372	21,372	21,908	2% merit eff. 1/1 + 1% COLA eff. 7/1 per Personnel	
Payroll	Child care coordinator				0	2,250	New; 60% of \$3,750 requested by Personnel	
Payroll	Substitute organist	200	100	200	0	0	Same as 2017 actual	
Payroll	Staff development	0	306	250	182	250	Same as 2017 budget	
Payroll	Payroll taxes	7,248	6,562	6,476	5,775	7,319	8% of salaries (excluding Pastor)	
Payroll	Workers' compensation ins.	2,155	1,335	1,760	1,143	1,200	Est. 2018 premiums based on recent bills	
Mission Support	Synod benevolence	23,000	23,000	23,000	23,000	17,400	Approx. 5% of budgeted 2018 receipts	
Outreach	Community Outreach	8,000	8,000	8,000	4,431	5,440	80% of '17 budget less alloc for Pastor's discr	
Outreach	Pastor's discretionary				0	960	80% of \$1,200 requested by Pastor	
Outreach	Endowment dist. - outreach	6,458	6,458	5,196	5,196	2,400	32% of '18 dist (const. requires at least 30%)	
Outreach	Evangelism - general	1,000	883	1,000	622	700	Approx. 2017 actual	
Outreach	Stephen Ministry	100	217	100	0	80	80% of 2017 budget	
Christian Ed.	Bibles - 2nd & 3rd grade	400	411	450	170	200	Approx. 2017 actual	
Christian Ed.	Bibles - 6th grade	200	0	200	100	0	DoD request; new format	
Christian Ed.	Confirmation expenses	1,000	1,017	1,200	968	1,000	Approx. 2017 actual	
Christian Ed.	Curriculum - to 5th gr.	1,800	1,688	1,800	1,557	1,600	Approx. 2017 actual	
Christian Ed.	Curriculum - 6th to12th grades	500	273	250	739	800	Approx. 2017 actual	
Christian Ed.	Curriculum - adult classes	500	89	200	189	200	Approx. 2017 actual	
Christian Ed.	Ed. materials - LC to 5th grade	900	833	900	128	300	Approx. 2x 2017 actual	
Christian Ed.	Ed. materials - 6th to12th gr.	450	309	300	0	150	50% of 2017 budget	
Christian Ed.	First Communion	200	26	200	186	800	80% of DoD request; new format for 2018	
Christian Ed.	Christian Ed. special events	1,000	399	1,000	288	500	50% of 2017 budget	
Christian Ed.	Vacation Bible School	2,000	2,230	2,500	1,526	1,600	Approx. 2017 actual	
Christian Ed.	Christian education other exp.	200	139	200	590	0	Compassion International sponsorship; covered by special donation for 2018	
W & M	W&M licenses	650	488	650	468	500	Approx. 2017 actual	
W & M	Sheet music	1,300	906	600	1,193	1,040	80% of W&M request	
W & M	Organ/piano tuning	300	300	0	0	0	Paid by Organ Improvement Fund	
W & M	Sound system maintenance	100	0	0	0	0	Same as 2016-2017 actual	
W & M	Special musicians	500	575	600	475	600	W&M request	
W & M	Altar Guild	800	769	800	518	920	W&M request (supplies low at end of 2017)	
W & M	Baptism supplies	500	452	500	0	400	80% of 2017 budget	
W & M	Devotional literature	700	435	700	390	400	Approx. 2017 actual	
W & M	Flowers	500	1,094	500	978	600	20% incr to 2017 budget; still working on better control	
W & M	Minister of Music - other exp.	825	210	825	160	500	Approx. 60% of 2017 budget	
W & M	W&M Committee - other exp.	825	1,017	825	751	500	Approx. 60% of 2017 budget	
W & M	Wedding coordinator	500	0	100	100	100	Same as 2017 actual	

		TELC						
		Proposed 2018 Budget						
		2016		2017		Proposed		
		Budget	Actual	Budget	Actual	2018	Notes	
Youth	Bible Bowl	310	459	800	0	0	Same as 2017 actual	
Youth	Local mission trips	500	500	1,000	1,074	880	Approx. 80% of 2017 actual	
Youth	National youth events	550	550	1,000	1,000	800	80% of 2017 budget	
Youth	Youth group activities	3,700	1,809	2,500	480	1,000	Approx. 2x 2017 actual	
Youth	Youth - other expenses	790	518	500	398	500	Same as 2017 budget	
Admin.	Advertising	500	284	500	342	300	Approx. 2017 actual	
Admin.	Bulletins	1,000	924	800	1,099	1,100	Approx. 2017 actual	
Admin.	Copier usage expenses	4,000	3,871	4,000	2,204	1,200	New copier includes more pages in allowance	
Admin.	Copier lease	2,000	1,909	1,900	2,343	2,916	New lease; but dramatically lower usage fees	
Admin.	Copier R & M	260	0	0	0	0	Same as 2016-2017 actual	
Admin.	Paper, ink & supplies	3,100	2,616	3,300	1,009	1,000	Approx. 2017 actual	
Admin.	Other admin. expenses	1,050	2,498	1,050	1,229	800	Approx. 80% of 2017 budget	
Admin.	Postage	1,000	1,008	800	477	480	Approx. 2017 actual	
Admin.	Council expenses	1,300	1,713	1,000	76	600	60% of 2017 budget	
Admin.	Offering envelopes	1,500	1,415	1,400	1,352	1,400	Approx. 2017 actual	
Admin.	Stewardship expenses	400	15	200	90	100	Approx. 2017 actual	
Admin.	Software licenses	N/A	0	2,000	1,440	1,800	\$1,440 CW license plus \$360 other	
Admin.	Technology Committee	3,000	3,922	1,000	1,011	1,000	Same as 2017 budget	
Admin.	Website	0	0	2,500	240	800	\$510 fees plus \$290 other	
Admin.	Strategic planning				2,142	1,120	Pastor request (total \$2,000 with Endow. dist)	
Admin.	Strategic planning Endow. Dist.				0	880	Pastor request	
Admin.	Other committee expenses	0	0	0	1,843	500	Approx. 2017 actual minus one time expenses	
Admin.	Online giving fees	400	153	200	240	290	New rate for 2018	
Admin.	Treasurer's expenses	1,360	1,084	1,100	1,353	1,400	Approx. 2017 actual	
Admin.	Synod convention	700	815	800	240	640	80% of '17 budget (more attendees in '18)	
Admin.	Synod - other events	100	0	100	0	80	80% of 2017 budget	
Call Committee	Call Committee expenses	2,000	4,000	0	0	0	N/A for 2018	
Facilities Costs	Insurance	9,700	8,340	8,500	7,699	7,800	Estimated '18 premiums based on recent bills	
Facilities Costs	Lawn Care	3,700	3,595	4,200	4,985	4,500	Some extra cuttings in '17 due to mild weather	
Facilities Costs	Snowplow & salt	8,600	3,965	8,600	4,161	6,000	\$7,300 for last "normal" winter in 2014; working with contractor to control mid-week plowing costs	
Facilities Costs	Trash	1,300	1,236	1,300	1,281	1,300	Approx. 2017 actual	
Facilities Costs	Minor repairs & maint.	3,700	4,821	0	0	0	Now paid out of Property Fund	
Facilities Costs	Contracted facilities maint.	16,800	15,138	14,000	14,154	14,200	\$14,000 per yr plus 4 events @ \$50 each	
Facilities Costs	Operating supplies	3,100	4,469	4,425	2,690	2,100	\$175 per mo recent experience	
Facilities Costs	Electric	8,700	9,498	9,800	7,247	7,300	Approx. 2017 actual	
Facilities Costs	Natural gas	9,300	6,603	8,500	7,070	8,500	Same as 2017 budget; can't count on another warm winter	
Facilities Costs	Telephone & internet	3,000	3,003	3,000	3,120	3,000	\$250 per mo recent experience	
Facilities Costs	Sewer	600	699	700	648	700	Approx. 2017 actual	
Facilities Costs	Security system fee	800	411	800	886	700	\$100 per qtr + \$300 annual inspections	
Facilities Costs	Water	850	826	900	767	800	Approx. 2017 actual	
Property Fund	Transfer to Property Fund	14,400	14,400	14,400	4,800	6,000	\$500 per month to restart these transfers	
Property Fund	Perpetual Endowment dist.	3,229	3,229	3,464	3,464	4,198	Balance of '18 Endowment dist.	
Property Fund	Property Endowment dist.	11,250	11,250	0	0	0	Final distribution made in 2016	
Debt Service	Cemetery loan interest	1,652	1,710	1,574	1,574	1,567	4% interest rate, same as mortgage	
Debt Service	Cemetery loan principal	2,200	2,200	2,200	2,200	2,200	Same as 2017 budget	
Debt Service	Mortgage payments	28,109	28,109	28,109	23,425	28,109	Per loan terms; should be repaid in April 2019	
	Total expenses	409,594	384,952	384,535	339,521	361,598		
Status of Property Fund								
	Balance at 12/31/17 plus budgeted transfers from Current Fund and '18 Endowment					41,714		
	Minus: Reserve for contingencies					-15,000		
	Minus: Needed for routine items based on recent experience					-5,000		
	Equals: Available for major projects					21,714	Projects beyond this would have to be funded by specific gifts or a capital campaign	