

2017 DRAFT Ministry Budget  
Detail

		2015	2016	2017		2017
		Actual	Budget	Proposed Budget		Proposed Budget With Increases
Acct #	Description				Reasoning	Requested increases to budget
	Pledged Contributions					
000/40020	Net Current Year Pledges	\$ 1,048,835.68	\$ 1,040,239.00	\$ 1,021,989.00	94% of 2016 actual amount pledged (\$1,087,222)	\$ 1,021,989.00
000/40021	Current Year Over Pledge	\$ 64,862.84	\$ 38,000.00	\$ 50,000.00	seems like number increases every other year	\$ 50,000.00
000/40024	Endowed Pledges	\$ 18,980.24	\$ 17,500.00	\$ 19,000.00	2015 actual	\$ 19,000.00
000/40025	Prior Year Pledge Payments	\$ 36,944.88	\$ 44,734.00	\$ 32,617.00	3% of 2016 actual amount pledged	\$ 32,617.00
	<b>Total Pledged Contributions</b>	<b>\$ 1,169,623.64</b>	<b>\$ 1,140,473.00</b>	<b>\$ 1,123,606.00</b>	<b>decrease due to drop in pledges from 2015 to 2016 of \$31,135</b>	<b>\$ 1,123,606.00</b>
	Other Contributions					
000/40030	Contributions Unpledged	\$ 98,271.31	\$ 100,000.00	\$ 100,000.00		\$ 100,000.00
000/40035	Loose Plate	\$ 13,376.43	\$ 12,000.00	\$ 12,000.00		\$ 12,000.00
000/40041	Flowers, etc	\$ 17,637.25	\$ 20,000.00	\$ 20,000.00		\$ 20,000.00
	<b>Total Other Contributions</b>	<b>\$ 129,284.99</b>	<b>\$ 132,000.00</b>	<b>\$ 132,000.00</b>		<b>\$ 132,000.00</b>
	Other Income					
000/40095	Miscellaneous Income	\$ 2,468.28	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
000/40102	Facilities Use Income	\$ 27,470.00	\$ 23,000.00	\$ 25,000.00	increase based on 2015 actual experience	\$ 25,000.00
000/40121	Weddings	\$ 975.00	\$ 500.00	\$ 500.00		\$ 500.00
000/40150	Prior Year Surplus		\$ 28,295.00	\$ 30,579.00		\$ 30,579.00
	<b>Total Other Income</b>	<b>\$ 30,913.28</b>	<b>\$ 53,795.00</b>	<b>\$ 58,079.00</b>		<b>\$ 58,079.00</b>
	<b>Total Cash Received</b>	<b>\$ 1,329,821.91</b>	<b>\$ 1,326,268.00</b>	<b>\$ 1,313,685.00</b>		<b>\$ 1,313,685.00</b>
000/40200	Trnsfrs-Endowment Fnds	\$ 248,930.00	\$ 263,272.00	\$ 307,755.00	final - 6% for 20 quarters	\$ 307,755.00
000/40202	Trnsfrs - Hodge Education Fnds	\$ -	\$ 3,792.00	\$ 4,562.00		\$ 4,562.00
000/40202	Trnsfrs-Endowment Fnds - Mission Funds	\$ 21,612.00	\$ 18,795.00	\$ 22,968.00		\$ 22,968.00
	<b>Total Endowment Fund</b>	<b>\$ 270,542.00</b>	<b>\$ 285,859.00</b>	<b>\$ 335,285.00</b>		<b>\$ 335,285.00</b>
000/40204	Trnsfrs-Special Purpose Funds/Extra Endowment	\$ 59,281.45	\$ 35,000.00	\$ -		\$ -

2017 DRAFT Ministry Budget  
Detail

		2015 Actual	2016 Budget	2017 Proposed Budget		2017 Proposed Budget With Increases
Acct #	Description				Reasoning	Requested increases to budget
	<b>Total Extra Endowment Draw</b>	\$ 59,281.45	\$ 35,000.00	\$ -		\$ -
	<b>Total Transfers</b>	\$ 329,823.45	\$ 320,859.00	\$ 335,285.00		\$ 335,285.00
	<b>TOTAL INCOME &amp; TRANSFERS</b>	\$ 1,659,645.36	\$ 1,647,127.00	\$ 1,648,970.00		\$ 1,648,970.00
	<b>EXPENSE</b>					
	Salary Expense					
000/50102	Salaries - Ordained Staff	\$ 119,886.92	\$ 152,818.00	\$ 154,454.00		\$ 154,454.00
000/50103	Salaries - Office	\$ 239,954.95	\$ 244,655.00	\$ 224,666.00		\$ 224,666.00
000/50105	Salaries - Programs	\$ 196,042.05	\$ 194,428.00	\$ 200,197.00		\$ 200,197.00
000/50106	Housing - Ordained Staff	\$ 56,166.70	\$ 27,000.00	\$ 27,000.00		\$ 27,000.00
	<b>Total Salary Expense</b>	\$ 612,050.62	\$ 618,901.00	\$ 606,317.00		\$ 606,317.00
	Benefits					
000/50110	Pastors' Pension/Death/Disabil	\$ 22,619.70	\$ 21,578.00	\$ 21,775.00		\$ 21,775.00
000/50111	Lay Staff Death/Disability	\$ 3,646.91	\$ 4,005.00	\$ 3,853.00		\$ 3,853.00
000/50112	Lay Staff Pension Contribution	\$ 17,438.80	\$ 17,462.00	\$ 14,802.00		\$ 14,802.00
000/50113	Social Security & Medicare	\$ 32,727.89	\$ 33,590.00	\$ 32,502.00		\$ 32,502.00
000/50115	Workers' Comp Insurance	\$ 3,790.00	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00
000/50120	Staff Medical Expense	\$ 19,731.23	\$ 18,094.00	\$ 30,067.00		\$ 30,067.00
000/50125	Pastors' Medical Expense	\$ 50,206.18	\$ 46,722.00	\$ 48,085.00		\$ 48,085.00
000/50136	Mileage and Travel	\$ 3,264.91	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00
000/50137	Benefit Administration	\$ 4,410.35	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00
000/50140	Professional Dev. - Ordained	\$ 2,536.32	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00
000/50141	Professional Dev. - Non Ordain	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00
	<b>Total Benefits</b>	\$ 164,372.29	\$ 160,451.00	\$ 170,084.00		\$ 170,084.00
000/50142	2016 Staff Salary increase	\$ -	\$ 29,000.00			
	<b>Total Benefits</b>	\$ 164,372.29	\$ 189,451.00	\$ 170,084.00		\$ 170,084.00
	<b>Total Staff Expenses</b>	\$ 776,422.91	\$ 808,352.00	\$ 776,401.00	salary increase based on recommendation: Estimate .91% (included in Staff Expenses) plus coordinator for preschool (\$5245)	\$ 5,245.00
						\$ 781,646.00

2017 DRAFT Ministry Budget  
Detail

		2015	2016	2017			2017
		Actual	Budget	Proposed Budget			Proposed Budget With Increases
Acct #	Description				Reasoning	Requested increases to budget	
	<b>Communication Expenses</b>						
000/50205	Chimes & WWW	\$ 13,320.65	\$ 12,910.00	\$ 12,910.00			\$ 12,910.00
000/50206	Web Site/ Monitors	\$ 2,738.50	\$ 4,500.00	\$ 4,500.00			\$ 4,500.00
000/50250	Advertising	\$ 407.31	\$ 350.00	\$ 350.00			\$ 350.00
	<b>Total Communication Expenses</b>	<b>\$ 16,466.46</b>	<b>\$ 17,760.00</b>	<b>\$ 17,760.00</b>			<b>\$ 17,760.00</b>
	<b>Administrative Expenses</b>						
000/50207	Copier Expenses	\$ 14,729.40	\$ 17,000.00	\$ 17,000.00			\$ 17,000.00
000/50208	Paper	\$ 1,391.99	\$ 2,500.00	\$ 2,500.00	cards for deacons to send	\$ 200.00	\$ 2,700.00
000/50210	Office Supplies	\$ 3,092.97	\$ 2,900.00	\$ 2,900.00			\$ 2,900.00
000/50215	Computer Maintenance	\$ 10,320.25	\$ 9,700.00	\$ 9,700.00			\$ 9,700.00
000/50231	Telephone & Internet	\$ 7,760.72	\$ 7,800.00	\$ 7,800.00			\$ 7,800.00
000/50235	Banking Fees	\$ 676.00	\$ 855.00	\$ 855.00			\$ 855.00
000/50240	Postage	\$ 5,889.46	\$ 7,600.00	\$ 7,600.00	New Deacon ministry mailings	\$ 360.00	\$ 7,960.00
000/50245	Miscellaneous	\$ 1,975.33	\$ 3,000.00	\$ 3,000.00			\$ 3,000.00
000/50255	Audit	\$ 10,250.00	\$ 13,125.00	\$ 10,250.00	review in 2017		\$ 10,250.00
000/50260	Staff Training	\$ 1,191.60	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00
	<b>Total Administrative Expenses</b>	<b>\$ 57,277.72</b>	<b>\$ 65,980.00</b>	<b>\$ 63,105.00</b>			<b>\$ 63,665.00</b>
	Occupancy Operating Expenses						
000/50303	Salaries: Facilities	146,902.56	\$ 149,686.00	\$ 153,787.00			\$ 153,787.00
000/50304	Benefits: Facilities Workers Comp	833	\$ 3,000.00	\$ 3,000.00			\$ 3,000.00
000/50307	Benefits: Facilities Social Secur	11,238.04	\$ 11,451.00	\$ 11,765.00			\$ 11,765.00
000/50308	Benefits: Facilities Medical	24,500.53	\$ 26,408.00	\$ 29,535.00			\$ 29,535.00
000/50309	Benefits: Facilities Death/Disabi	1,581.48	\$ 1,640.00	\$ 1,646.00			\$ 1,646.00
000/50310	Benefits: Facilities Retirement	2,957.52	\$ 5,877.00	\$ 5,990.00			\$ 5,990.00
000/50311	Electric & Gas	63,216.92	\$ 60,000.00	\$ 60,000.00			\$ 60,000.00
000/50312	Water & Sewer	11,415.28	\$ 11,500.00	\$ 11,500.00			\$ 11,500.00
000/50330	Safety and Security	15,443.95	\$ 14,000.00	\$ 14,000.00			\$ 14,000.00
000/50331	Property Insurance	32,166.00	\$ 36,500.00	\$ 35,000.00			\$ 35,000.00
000/50335	Pest Control & Garbage	4,959.88	\$ 4,800.00	\$ 4,500.00			\$ 4,500.00
000/50340	Contracted Cleaning Services	5,417.00	\$ 9,694.00	\$ 6,000.00			\$ 6,000.00
000/50345	Cleaning Supplies	5,983.18	\$ 7,000.00	\$ 6,000.00			\$ 6,000.00

2017 DRAFT Ministry Budget  
Detail

		2015	2016	2017		2017
		Actual	Budget	Proposed Budget		Proposed Budget With Increases
Acct #	Description				Reasoning	Requested increases to budget
000/50351	Grounds Maintenance	26,247.48	\$ 27,000.00	\$ 27,000.00		\$ 27,000.00
000/50352	Parking Space Rental	3,900.00	\$ 3,900.00	\$ 3,900.00		\$ 3,900.00
	<b>Total Occupancy Expense</b>	<b>\$ 356,762.82</b>	<b>\$ 372,456.00</b>	<b>\$ 373,623.00</b>		<b>\$ 373,623.00</b>
	Maintenance Expenses					
000/50361	HVAC Maintenance / Repair	34,964.11	\$ 21,000.00	\$ 21,000.00		\$ 21,000.00
000/50362	Building Maintenance / Repair	34,169.05	\$ 32,000.00	\$ 32,000.00	Equipment rentals e.g. lifts	\$ 34,000.00
	<b>Total Maintenance Expenses</b>	<b>\$ 69,133.16</b>	<b>\$ 53,000.00</b>	<b>\$ 53,000.00</b>		<b>\$ 55,000.00</b>
	Programs					
000/50401	Flowers, Easter, Xmas Decorations	\$ 7,537.00	\$ 7,000.00	\$ 7,000.00		\$ 7,000.00
000/50403	Music - Youth and Handbell	\$ 773.41	\$ 800.00	\$ 800.00		\$ 800.00
000/50404	Worship Support	\$ 3,331.92	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00
000/50405	Music -- Adult Choral and Inst	\$ 12,777.41	\$ 8,350.00	\$ 8,350.00		\$ 8,350.00
000/50406	Worship Living Mosaic	\$ 4,405.36	\$ 4,939.00	\$ 4,939.00		\$ 4,939.00
000/50408	Professional Soloist	\$ 20,420.00	\$ 22,140.00	\$ 22,140.00		\$ 22,140.00
000/50409	Guest Preachers	\$ 1,300.00	\$ 500.00	\$ 500.00		\$ 500.00
000/50415	Stephen's Ministry			\$ -	Request to set aside \$1,000 each year to cover Leadership training every three years, Request \$200 for ongoing continuing education of Stephen Ministers.	\$ 1,200.00
000/50430	Membership & Evangelism	\$ 1,204.86	\$ 2,200.00	\$ 2,200.00	New WPC Brochures & Community events	\$ 1,300.00
000/50435	Stewardship	\$ 3,478.92	\$ 3,500.00	\$ 3,500.00	Print envelopes for return mailing	\$ 200.00
000/50439	Session Activities	\$ 1,469.99	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
000/50445	Hospitality	\$ 5,666.92	\$ 5,500.00	\$ 5,500.00		\$ 5,500.00
000/50450	Audio-visual Aids	\$ 918.11	\$ 500.00	\$ 500.00		\$ 500.00
000/50455	Congregational Life	\$ 2,136.69	\$ 1,760.00	\$ 1,760.00	Costs to cover annual Deacon dinner at Pastor's house (\$500) and Fellowship for small groups (\$610)	\$ 1,110.00
	<b>Total Programs</b>	<b>\$ 65,420.59</b>	<b>\$ 61,689.00</b>	<b>\$ 61,689.00</b>		<b>\$ 65,499.00</b>

2017 DRAFT Ministry Budget  
Detail

		2015 Actual	2016 Budget	2017 Proposed Budget			2017 Proposed Budget With Increases
Acct #	Description				Reasoning	Requested increases to budget	
	Other Expenses						
000/50466	Search Committees	\$ 2,551.23	\$ -	\$ -			
	<b>Total Other Expenses</b>	<b>\$ 2,551.23</b>	<b>\$ -</b>	<b>\$ -</b>			
000/50501	Presbyterian Per Capita Assess	31,744.95	\$ 31,713.00	\$ 30,130.80	based on 952 x \$31.65 (2016 charge)		\$ 30,130.80
	<b>Total Presby Church (USA) Fees</b>	<b>\$ 31,744.95</b>	<b>\$ 31,713.00</b>	<b>\$ 30,130.80</b>			<b>\$ 30,130.80</b>
	Delaware Futures Scholarship(Hodge Fund)		\$ 3,792.00	\$ 4,562.00			\$ 4,562.00
	Other mission fund draw	\$ -	\$ -	\$ 22,968.00			\$ 22,968.00
	Other Benevolences (10%)	188,725.10	\$ 185,750.00	\$ 156,336.10			\$ 156,336.10
	<b>Total Benevolences</b>	<b>\$ 188,725.10</b>	<b>\$ 189,542.00</b>	<b>\$ 183,866.10</b>			<b>\$ 183,866.10</b>
	Christian Ed						
000/50605	Curriculum and Resources	\$ 2,360.47	\$ 2,000.00	\$ 2,000.00	Small Group Curriculum subsidy (\$355)/ Godly Play new stories (\$500)	\$ 855.00	\$ 2,855.00
000/50610	Supplies for CE	\$ 1,043.69	\$ 1,000.00	\$ 1,000.00			\$ 1,000.00
000/50615	CE Leadership	\$ 623.85	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00
000/50627	Vacation Bible School	\$ (680.14)	\$ 250.00	\$ 250.00			\$ 250.00
000/50630	Adult Education	\$ 664.21	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00
000/50645	Special Events	\$ 518.14	\$ 500.00	\$ 500.00			\$ 500.00
000/50647	Youth Music Education	\$ 1,429.30	\$ 3,000.00	\$ 3,000.00			\$ 3,000.00
000/50650	Youth Ministry	\$ 10,321.13	\$ 8,250.00	\$ 8,250.00	Extended Youth retreat at new location , travel support for larger group, confirmation class retreat	\$ 2,750.00	\$ 11,000.00
000/50652	Family Events (WW and KNO)	\$ -	\$ 750.00	\$ 750.00			\$ 750.00
	<b>Total Christian Ed</b>	<b>\$ 16,280.65</b>	<b>\$ 18,750.00</b>	<b>\$ 18,750.00</b>			<b>\$ 22,355.00</b>
	<b>Total Cash Disbursed</b>	<b>\$ 1,580,785.59</b>	<b>\$ 1,619,242.00</b>	<b>\$ 1,578,324.90</b>			<b>\$ 1,593,544.90</b>

2017 DRAFT Ministry Budget  
Detail

		2015 Actual	2016 Budget	2017 Proposed Budget			2017 Proposed Budget With Increases
Acct #	Description				Reasoning	Requested increases to budget	
	Transfers to Special Funds						
000/60150	Property Fund	\$ 47,539.44	\$ 27,885.00	\$ 100,000.00			\$ 100,000.00
	<b>Total Property Fund</b>	<b>\$ 47,539.44</b>	<b>\$ 27,885.00</b>	<b>\$ 100,000.00</b>			<b>\$ 100,000.00</b>
	<b>Total Expenses &amp; Transfers</b>	<b>\$ 1,628,325.03</b>	<b>\$ 1,647,127.00</b>	<b>\$ 1,678,324.90</b>			<b>\$ 1,693,544.90</b>
	<b>Total Income Over(Under) Exp</b>	<b>\$ 31,320.33</b>	<b>\$ -</b>	<b>\$ (29,354.90)</b>			<b>\$ (44,574.90)</b>
							\$ -
	<b>Daughtry House Income</b>	\$ 14,400.00	\$ 14,400.00	\$ 14,400.00			\$ 14,400.00
							\$ -
	<b>Daughtry House Expense</b>	\$ 15,140.71	\$ 14,400.00	\$ 14,400.00			\$ 14,400.00
							\$ -
	<b>Total Income Over/expense</b>	\$ (740.71)	\$ -	\$ -			\$ -
							\$ -
	Overall surplus	\$ 30,579.62					