

EMMANUEL UCC PROPOSED GENERAL FUND 2016 BUDGET

"Actual expenses" are calculated from 11/01/14 to 10/30/15 to give a more accurate "yearly" projection	2015 BUDGET	2015 "ACTUAL"	2016 PROPOSED
¹BENEVOLENCES:			
OCWM (\$1,500)	0	0	0
Bethany (\$1,000)	0	0	0
Phoebe Devit (\$1,000)	0	0	0
Lancaster Seminary (\$1,000)	0	0	0
Local Missions (\$500)	0	91	0
TOTAL BENEVOLENCES (\$5,000)	0	91	0
²PASTOR SALARY & BENEFITS:			
Salary	23,521	21,499	
Housing Allowance	33,572	25,982	
Subtotal	57,093	47,481	28,546
³ Pension (3% - average pensions in this area)	7,993	4,662	856
⁴ Health Insurance (50% of UCC Plan)	9,500	6,867	9,556
Vision Insurance (UCC Plan)	175	174	175
Life and Disability Ins. (<i>Pension Board - .015 sal.&Hsing</i>)	856	449	428
Social Security Withholding (.08 - PNEC Guidelines)	4,567	3,398	2,284
Periodicals, Books & Continuing Ed	250	0	100
Mileage (200 miles/month @ 57.5¢ per mile)	1,344	646	1,380
SUBTOTAL	81,779	63,677	43,325
Parsonage Investment Income (\$375/month)	-4,500	-4,500	-4,500
TOTAL PASTOR'S SALARY & BENEFITS	77,279	59,177	38,825
SECRETARY'S SALARY & BENEFITS:			
⁵ Salary (\$12.20/hr @ 1,040 hours)	12,324	11,960	12,688
Social Security Withholding (.0765)	943	915	971
Pension (3%)	370	359	381
TOTAL SECRETARY'S SALARY & BENEFITS	13,637	13,234	14,040
PROGRAMS & OUTREACH:			
Offering Envelopes	150	130	50
Music & Choir Materials	150	124	150
Organist - \$50/week	2,000	850	2,600
Organist - Social Security Withholding (.0765)	0	0	199
Children & Youth Activities	400	52	400
Church Sponsored Activities	800	752	800
⁶ Nursery Attendant (\$10/week) (paid when nursery is used)	520	280	0
⁷ Supply Pastors (\$150/visit & mileage -PNEC Guideline)	450	1,242	450
Office Supplies	1,800	1,588	1,800
TOTAL PROGRAMS AND OUTREACH	6,270	5,018	6,449
BUILDING EXPENSES:			
⁸ Fuel Oil (2016 projected usage of 1000 gal. x \$2.50/gal.)	3,250	1,444	2,500
Electricity	3,500	3,139	3,500
Fire Extinguisher Servicing	250	90	250
⁹ Miscellaneous Maintenance	350	49	350
¹⁰ Furnace Servicing	600	0	600
¹¹ Propane Gas (approx. 1,000 gal @ \$1.80)	1,575	1,485	1,800
¹² Snow Plowing (\$100/occurrence)	100	100	600
¹³ Trash Removal (approximately 12 occurrences at \$35)	250	0	420
Telephone and Internet (\$110 per month)	1,450	1,285	1,320
TOTAL BUILDING EXPENSES	11,325	7,592	11,340
INSURANCE:			
¹⁴ General Liability (Building, etc)	11,993	6,014	6,134
Workers Compensation	800	555	600
TOTAL INSURANCE	12,793	6,569	6,734
MISCELLANEOUS:			
Tax Service	300	325	325
Candles, Kitchen & Cleaning Supplies, Wine, etc.	400	553	400
TOTAL MISCELLANEOUS	700	878	725
TOTAL BUDGET	122,004	92,559	78,113

Amount needed based on cumulative income sources -			
Refer to treasurer's report in monthly Consistory Minutes	2,346	1,780	1,502

Nominations for Consistory: Sandy Kleger and Diana Decker

Current averages:

Attendance (includes approximately 7-10 children)	63
Plate	44
Envelopes	1,314
TOTAL AVERAGE WEEKLY OFFERINGS	1,358
Amount needed to meet budget with just offerings (no fundraisers included)	<u>1,499</u>
Difference per week	-141
Increased needed weekly <u>per person</u> to meet budget (excluding 10 children)	-2.66

Explanation of suggested changes for 2016 Budget

- 1 Payments of budgeted benevolences will continue to be taken from Small Games account to ensure that, however the regulations may be interpreted, we will be in compliance.
- 2 Pastor Salary and Benefits based on half-time of a Pastor called to be permanent at Emmanuel UCC
- 3 After discussing local benefits, pension was reduced to that customary in this area of Pennsylvania
- 4 After discussion, the Budget Committee agreed that Pastor's health insurance should be paid half by pastor and half by Emmanuel to reflect what is customary in this area of Pennsylvania
- 5 Secretary's Salary - reflects a \$.35/hour increase
- 6 Nursery Attendant is paid only for weeks that nursery is used. Budgeted amount is zero because nursery service was paid by donations.
- 7 Supply Pastor actual amount was over budget due to Pastor Penny retiring and needing to hire Supply Pastor more than estimated 3 times.
- 8 Fuel Oil - 2014 was highest degree days in last 5 years resulting in higher than normal usage of 1,490 gal. even with hall being switched over to propane. If hall was still oil, costs would have been much higher. Actual cost includes no charge for 4 fills to reimburse for oil removed from hall tank when converted to propane.
- 9 Miscellaneous Maintenance - this line has been budgeted in order to provide funds for repairs as determined necessary by the Building Committee. In 2015, a donation of \$590.05 was given to upgrade the electric system in the Fellowship Hall.
- 10 Furnace Servicing -After extensive repairs done in 2013, there were no repairs to the furnaces in 2014 or 2015.
- 11 Propane Gas -with installation of new boiler for the Fellowship Hall, usage increased approximately 500 gal.
- 12 Snow Plowing-In 2015, Gary Eigenbrod tried not charging, but equipment expenses were too much. He asked that we pay \$100 per occurrence. Budget reflects an estimated 6 occurrences, depending on the weather.
- 13 Trash Removal - Hontz Sanitation did not charge for any removal last year.
- 14 Since insuring with Guide One last year, there is no experience with how much increase there may be. The budgeted amount is the estimate from our agent.

Current Balances of Accounts (10/31/15)

General Fund

Beginning Balance	21.48
Receipts to Date (includes all sources of income)	71,669.36
Transfers from Parsonage Fund	3,750.00
Transfers from Building Fund	10,100.00
Transfers from Memorial Fund	1,750.00
Transfers from Small Games Account	5,161.95
Expenses to Date	-86,456.67
Scheduled transfer to Memorial Fund (includes repayments for last year)	<u>-2,350.00</u>
Balance	<u>3,646.12</u>

Building Fund

Beginning Balance	1,401.51
Receipts to Date (includes all sources of income)	24,569.25
Transfer from Rinehimer Memorial Account	6,750.00
Expenses to Date	-10,823.70
Transfers to General Fund	-10,100.00
Transfer to Memorial Fund (reimburse General Fund Expenses)	<u>-1,300.00</u>
Balance	<u>10,497.06</u>

Memorial Fund

Beginning Balance	1,522.47
Receipts to Date (includes all sources of income)	490.36
Transfer from Building Fund	1,300.00
Scheduled Transfer from General Fund	2,350.00
Expenses to Date	0.00
Transfer to General Fund	<u>-1,750.00</u>
Balance	<u>3,912.83</u>

Small Games of Chance Fund

Beginning Balance	1.69
Receipts to Date (includes all sources of income)	10,761.00
Benevolences Paid to Date	0.00
Expenses to Date	-5,599.46
Transfer to General Fund	<u>-5,161.95</u>
Balance	<u>1.28</u>