

**West Congregational Church
2007 Operating Budget**

Acct #	Description	2006 Budget	2006 Expenses	2007 Requests	2007 Proposal	Amount Change	Percent Change	Supplemental Budget
(As of 1/15/2007)								
<u>STAFF COMPENSATION</u>								
01-4010	Sr. Pastor-Salary	\$ 41,958	\$ 41,958	\$ 46,028	\$ 46,028	\$ 4,070	9.7%	
01-4015	Sr. Pastor-Housing Allowance	\$ 37,874	\$ 37,951	\$ 39,578	\$ 39,578	\$ 1,704	4.5%	
01-4030	Pastor-Worship Ldr.-Salary	\$ 34,751	\$ 34,751	\$ 35,967	\$ 35,967	\$ 1,216	3.5%	
01-4035	Pastor-Worship Ldr-Housing Allowance	\$ 24,600	\$ 12,650	\$ 25,461	\$ 25,461	\$ 861	3.5%	
	less Parsonage use offset	\$ (12,000)	\$ -	\$ (12,000)	\$ (12,000)	\$ -	0.0%	
01-4040	Ldrshp.Dev./Team Min.Coord.-Salary (75%)	\$ 36,632	\$ 26,376	\$ -	\$ -	\$ (36,632)	-100.0%	
01-4050	Associate Pastor-Salary	\$ 30,673	\$ 32,147	\$ 36,922	\$ 36,922	\$ 6,249	20.4%	
01-4055	Associate Pastor-Housing Allowance	\$ 23,373	\$ 23,421	\$ 24,191	\$ 24,191	\$ 818	3.5%	
01-4060	Director of Family Life Ministry	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	100.0%	
01-4080	Staff Admin. Assistant-Salary	\$ 38,569	\$ 39,379	\$ 40,305	\$ 40,305	\$ 1,736	4.5%	
01-4082	Part time Secretary-Salary	\$ -	\$ -	\$ 15,000	\$ -	\$ -	0.0%	\$ 15,000
01-4085	Staff Health Insurance	\$ 50,899	\$ 45,289	\$ 49,524	\$ 49,524	\$ (1,375)	-2.7%	
01-4086	HRA Reimbursements	\$ -	\$ 1,023	\$ 2,000	\$ 2,000	\$ 2,000	100.0%	
01-4090	FICA-Church Share (non-pastoral staff)	\$ 7,304	\$ 5,550	\$ 5,135	\$ 5,135	\$ (2,169)	-29.7%	
	<i>Category Total</i>	\$ 314,633	\$ 300,494	\$ 330,111	\$ 315,111	\$ 478	0.2%	
<u>STAFF REIMBURSEMENTS</u>								
01-4110	Sr. Pastor-Auto,Business Exp.	\$ 4,945	\$ 5,068	\$ 2,986	\$ 2,986	\$ (1,959)	-39.6%	
01-4130	Ldrshp.Dev./Team Min.Coord-Auto,Bus.Exp.	\$ 1,538	\$ 1,336	\$ -	\$ -	\$ (1,538)	-100.0%	
01-4140	Associate Pastor-Auto,Business Exp.	\$ -	\$ 124	\$ -	\$ -	\$ -	0.0%	
01-4145	Pastoral Staff Continuing Education	\$ -		\$ 5,000	\$ 2,500	\$ 2,500	100.0%	
	<i>Category Total</i>	\$ 6,483	\$ 6,528	\$ 7,986	\$ 5,486	\$ (997)	-15.4%	
<u>MUSICAL WORSHIP TEAM-Salary</u>								
01-4150	Organist-Salary	\$ 4,680	\$ 5,430	\$ 4,844	\$ 4,844	\$ 164	3.5%	
01-4180	Sound Technician Stipend	\$ 5,073	\$ 5,073	\$ 5,251	\$ 5,251	\$ 178	3.5%	
	<i>Category Total</i>	\$ 9,753	\$ 10,503	\$ 10,094	\$ 10,094	\$ 341	3.5%	
<u>MUSICAL WORSHIP TEAM</u>								
01-4210	Sheet Music, etc.	\$ 2,000	\$ 2,509	\$ 3,000	\$ 3,000	\$ 1,000	50.0%	
01-4213	Children's Musicals Expense	\$ 500	\$ 320	\$ 500	\$ 500	\$ -	0.0%	
01-4215	Technical Supplies/Improvements	\$ 1,600	\$ 1,715	\$ 5,000	\$ 3,000	\$ 1,400	87.5%	
01-4216	Music Conferences, Seminars, Workshops	\$ -	\$ 228	\$ 1,500	\$ -	\$ -	0.0%	
01-4217	Multimedia Expenses	\$ 250	\$ 168	\$ 500	\$ 500	\$ 250	100.0%	
01-4218	Musical Productions (Christmas, Easter,etc)	\$ 1,200	\$ 1,232	\$ 5,000	\$ 1,800	\$ 600	50.0%	

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(As of 1/15/2007)								
01-4225	Musician Appreciation Events	\$ 750	\$ 910	\$ 1,500	\$ 1,000	\$ 250	33.3%	
01-4230	Organ & Piano Maintenance	\$ -	\$ 140	\$ 500	\$ 200	\$ 200	100.0%	
01-4235	Concerts, Musical Guests	\$ -	\$ -	\$ 5,000	\$ -	\$ -	0.0%	
	<i>Category Total</i>	\$ 6,300	\$ 7,221	\$ 22,500	\$ 10,000	\$ 3,700	58.7%	\$ 2,000
	<u>PRAYER SUPPORT TEAM</u>							
01-4243	Prayer Ministry Expenses	\$ 100	\$ -	\$ 300	\$ 100	\$ -	0.0%	
01-4245	Prayer Events	\$ 450	\$ -	\$ 1,200	\$ 500	\$ 50	11.1%	
	<i>Category Total</i>	\$ 550	\$ -	\$ 1,500	\$ 600	\$ 50	9.1%	
	<u>CONGREGATIONAL CARE TEAM</u>							
01-4249	Healing Ministry Training Materials	\$ 200	\$ -	\$ -	\$ -	\$ (200)	-100.0%	
01-4255	Cong Care Team Programs	\$ -	\$ 365	\$ -	\$ -	\$ -	0.0%	
01-4265	Spiritual Growth Material	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01-4271	Grief Share Ministry	\$ 200	\$ 250	\$ 250	\$ 250	\$ 50	25.0%	
01-4272	Family Kitchen	\$ 800	\$ 711	\$ 800	\$ 800	\$ -	0.0%	
01-4273	Sm Group Leader Training	\$ 50	\$ -	\$ 350	\$ 350	\$ 300	600.0%	
01-4274	Small Group Books, Group Resources	\$ 300	\$ 151	\$ -	\$ -	\$ (300)	-100.0%	
01-4280	Steven Ministry	\$ 500	\$ 87	\$ 500	\$ 500	\$ -	0.0%	
	<i>Category Total</i>	\$ 1,850	\$ 1,199	\$ 1,900	\$ 1,900	\$ 50	2.7%	
	<u>HOSPITALITY MINISTRY</u>							
01-4285	Hospitality Ministry Expense	\$ 350	\$ 266	\$ 900	\$ 900	\$ 550	157.1%	
01-4286	Newcomer Dessert Events	\$ 200	\$ 29	\$ 200	\$ 200	\$ -	0.0%	
01-4287	Volunteer Development & Training	\$ 100	\$ 93	\$ 150	\$ 150	\$ 50	50.0%	
01-4288	The Alpha Program	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01-4290	LIFE 101-401 Membership Class	\$ 350	\$ 81	\$ 300	\$ 300	\$ (50)	-14.3%	
	<i>Category Total</i>	\$ 1,000	\$ 469	\$ 1,550	\$ 1,550	\$ 550	55.0%	
	<u>WORSHIP SUPPORT MINISTRY</u>							
01-4292	Evangelism/Usher/Greeter Trng	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
01-4293	Communion Supplies Expense	\$ 250	\$ 132	\$ 250	\$ 250	\$ -	0.0%	
01-4294	Decorating & Flower Expense	\$ 500	\$ 476	\$ 1,000	\$ 500	\$ -	0.0%	
01-4295	Fellowship Table (amt.over collections)	\$ 250	\$ 250	\$ 1,000	\$ 1,000	\$ 750	300.0%	
	<i>Category Total</i>	\$ 1,000	\$ 859	\$ 2,250	\$ 1,750	\$ 750	75.0%	
	<u>WOMEN'S MINISTRY TEAM</u>							
01-4310	Women's Min. Program Exp.	\$ 300	\$ 58	\$ 300	\$ 100	\$ (200)	-66.7%	
01-4320	Women's Min. Small Group Exp.	\$ 400	\$ 12	\$ 400	\$ 100	\$ (300)	-75.0%	
	<i>Category Total</i>	\$ 700	\$ 70	\$ 700	\$ 200	\$ (500)	-71.4%	

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(As of 1/15/2007)								
	<u>MEN'S MINISTRY TEAM</u>							
01-4330	Speaker's Fees	\$ 200	\$ -	\$ 250	\$ 100	\$ (100)	-50.0%	
01-4333	Bible Study Materials	\$ -	\$ -	\$ 200	\$ 100	\$ 100	100.0%	
01-4335	General Event Scholarships	\$ 500	\$ 45	\$ 500	\$ 300	\$ (200)	-40.0%	
01-4340	Promotional Resources	\$ -	\$ 76	\$ 200	\$ -	\$ -	100.0%	
01-4345	Evangelism	\$ -	\$ -	\$ 50	\$ 50	\$ 50	100.0%	
	<i>Category Total</i>	\$ 700	\$ 121	\$ 1,200	\$ 550	\$ (150)	-21.4%	
	<u>FAMILY MINISTRY TEAM</u>							
01-4350	RX for the Family	\$ 800	\$ 800	\$ 2,300	\$ 2,300	\$ 1,500	187.5%	
01-4353	Marriage/Parenting Educating	\$ 500	\$ 500	\$ 200	\$ 200	\$ (300)	-60.0%	
01-4358	Service Opportunities	\$ 100	\$ 100	\$ -	\$ -	\$ (100)	-100.0%	
01-4360	Leadership Development	\$ 100	\$ 100	\$ 500	\$ 500	\$ 400	400.0%	
	<i>Category Total</i>	\$ 1,500	\$ 1,500	\$ 3,000	\$ 3,000	\$ 1,500	100.0%	
	<u>SINGLE'S MINISTRY TEAM</u>							
01-4370	Program & Speaker Expense	\$ 250	\$ 110	\$ 250	\$ 150	\$ (100)	-40.0%	
01-4378	Video/Books for Studies	\$ 150	\$ 84	\$ 150	\$ 150	\$ -	0.0%	
01-4379	Potluck supplies	\$ 100	\$ 26	\$ 100	\$ 50	\$ (50)	-50.0%	
	<i>Category Total</i>	\$ 500	\$ 220	\$ 500	\$ 350	\$ (150)	-30.0%	
	<u>SENIOR'S MINISTRY TEAM</u>							
01-4380	Young At Heart Prog Exp	\$ 250	\$ 280	\$ 500	\$ 350	\$ 100	40.0%	
01-4385	Prime Time Prog Exp	\$ 250	\$ 35	\$ 500	\$ 100	\$ (150)	-60.0%	
	<i>Category Total</i>	\$ 500	\$ 315	\$ 1,000	\$ 450	\$ (50)	-10.0%	
	<u>YOUTH MINISTRY TEAM</u>							
01-4390	Senior Youth Program Exp.	\$ 6,200	\$ 4,464	\$ 6,200	\$ 5,000	\$ (1,200)	-19.4%	
01-4393	Youth Program Intern (part year)	\$ -	\$ 1,200	\$ 4,800	\$ 4,400	\$ 4,400	100.0%	
01-4395	Junior Youth Program Exp.	\$ 5,000	\$ 5,168	\$ 5,200	\$ 5,200	\$ 200	4.0%	
01-4396	Jr & Sr High SS Curriculum	\$ 700	\$ 857	\$ 900	\$ 900	\$ 200	28.6%	
01-4397	Young Adults-The Bridge Program Exp	\$ 1,600	\$ 1,254	\$ 1,600	\$ 1,400	\$ (200)	-12.5%	
	<i>Category Total</i>	\$ 13,500	\$ 12,943	\$ 18,700	\$ 16,900	\$ 3,400	25.2%	\$ 1,200
	<u>TEAM DEVELOPMENT MINISTRY TEAM</u>							
01-4480	Team Development Min Exp	\$ 2,200	\$ 1,842	\$ 1,500	\$ 1,500	\$ (700)	-31.8%	
	<i>Category Total</i>	\$ 2,200	\$ 1,842	\$ 1,500	\$ 1,500	\$ (700)	-31.8%	
	<u>CHRISTIAN EDUCATION TEAM</u>							
01-4510	Sunday School-Children	\$ 7,950	\$ 5,499	\$ 5,900	\$ 5,900	\$ (2,050)	-25.8%	
01-4515	Sunday School-Youth & Adult	\$ -	\$ 808	\$ 700	\$ 700	\$ 700	100.0%	

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(As of 1/15/2007)								
01-4520	Library Expense	\$ 400	\$ 257	\$ 400	\$ 400	\$ -	0.0%	
01-4550	Childcare Expense (Sun AM, Weds PM, etc)	\$ 5,800	\$ 4,995	\$ 6,003	\$ 5,175	\$ (625)	-10.8%	
01-4560	VBS Expense	\$ 1,500	\$ 382	\$ 1,600	\$ 1,600	\$ 100	6.7%	
01-4565	Bible Drill Expense	\$ 850	\$ 308	\$ 300	\$ 300	\$ (550)	-64.7%	
01-4580	Children's Ministry Leader - Stipend	\$ 4,726	\$ 4,845	\$ 5,926	\$ 5,926	\$ 1,200	25.4%	
	<i>Category Total</i>	\$ 21,226	\$ 17,094	\$ 20,829	\$ 20,001	\$ (1,225)	-5.8%	
	<u>SPECIAL EVENTS/ONE-TIME EXPENSES</u>							
01-4670	Substitute Preachers/Guest Speakers	\$ 500	\$ 608	\$ 700	\$ 700	\$ 200	40.0%	
01-4671	Wednesday Eve Special Speakers	\$ 200	\$ -	\$ -	\$ -	\$ (200)	-100.0%	
01-4672	Pregnancy Care Luncheon (January)	\$ 350	\$ -	\$ 300	\$ 300	\$ (50)	-14.3%	
01-4673	Teen Challenge Luncheon	\$ 250	\$ 100	\$ 250	\$ 250	\$ -	0.0%	
01-4674	Baptism Service Refreshments	\$ 250	\$ 158	\$ 250	\$ 250	\$ -	0.0%	
01-4675	CCCC Annual Conference Registration	\$ -	\$ -	\$ 500	\$ 500	\$ 500	100.0%	
01-4680	Community Meals Sponsor Fees (3 times)	\$ -	\$ -	\$ 750	\$ 750	\$ 750	100.0%	
01-4691	Leadership Council Expense	\$ 100	\$ 140	\$ 200	\$ 200	\$ 100	100.0%	
	<i>Category Total</i>	\$ 1,650	\$ 1,007	\$ 2,950	\$ 2,950	\$ 1,300	78.8%	
	<u>OFFICE SUPPORT TEAM</u>							
01-4710	Office Expense-Miscellaneous	\$ 5,200	\$ 10,047	\$ 10,000	\$ 2,800	\$ (2,400)	-46.2%	\$ 2,400
01-4712	Copier Service Contracts/Lease Payments	\$ 3,500	\$ 3,325	\$ 3,500	\$ 3,500	\$ -	0.0%	
01-4715	Copier Supplies & Maintenance	\$ 1,900	\$ 1,426	\$ 1,600	\$ 1,600	\$ (300)	-15.8%	
01-4720	Postage Expense & Bulk Mail	\$ 1,000	\$ 979	\$ 1,500	\$ 1,500	\$ 500	50.0%	
01-4725	Outside Printing Expense	\$ 1,500	\$ 973	\$ 1,500	\$ 1,500	\$ -	0.0%	
01-4730	Staff Online Connection	\$ 950	\$ 732	\$ 800	\$ 800	\$ (150)	-15.8%	
01-4735	Office Equipment	\$ 500	\$ 723	\$ 1,000	\$ 1,000	\$ 500	100.0%	
01-4740	Ch Growth-Bible Tracts	\$ 400	\$ 893	\$ 650	\$ 650	\$ 250	62.5%	
01-4745	Clerk Expense	\$ 50	\$ 41	\$ 50	\$ 50	\$ -	0.0%	
01-4750	Tape Ministry Expense	\$ 350	\$ 122	\$ 200	\$ 200	\$ (150)	-42.9%	
01-4755	Maintenance & Repairs	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.0%	
01-4760	Advertising Expense	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	100.0%	
01-4765	Computer Equipment & Expense	\$ 4,000	\$ 3,082	\$ 7,000	\$ 7,000	\$ 3,000	75.0%	
01-4770	Website	\$ 2,500	\$ 1,780	\$ 2,500	\$ 2,500	\$ -	0.0%	
	<i>Category Total</i>	\$ 22,050	\$ 24,123	\$ 32,900	\$ 25,700	\$ 3,650	16.6%	
	<u>PROPERTY SUPPORT TEAM</u>							
01-4810	Oil & Gas	\$ 29,000	\$ 20,916	\$ 25,000	\$ 22,000	\$ (7,000)	-24.1%	
01-4815	Electricity	\$ 15,000	\$ 19,903	\$ 20,000	\$ 21,000	\$ 6,000	40.0%	

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01-4820	Water & Waste Water	\$ 3,000	\$ 3,772	\$ 2,800	\$ 4,000	\$ 1,000	33.3%	
01-4825	Telephone	\$ 4,000	\$ 4,315	\$ 4,000	\$ 4,500	\$ 500	12.5%	
01-4840	Janitorial Service	\$ 15,000	\$ 19,250	\$ 17,000	\$ 19,000	\$ 4,000	26.7%	
01-4852	Police Detail	\$ 8,000	\$ 6,968	\$ 8,000	\$ 7,500	\$ (500)	-6.3%	
01-4855	Insurance	\$ 12,500	\$ 11,472	\$ 12,500	\$ 12,000	\$ (500)	-4.0%	
01-4865	Janitors Supplies	\$ 800	\$ 1,531	\$ 1,500	\$ 1,500	\$ 700	87.5%	
01-4870	Equipment & Furniture Exp	\$ 500	\$ 1,056	\$ 500	\$ 500	\$ -	0.0%	
01-4875	Trash Collection	\$ 4,000	\$ 3,799	\$ 3,500	\$ 3,800	\$ (200)	-5.0%	
01-4880	Snow Removal	\$ 16,000	\$ 8,135	\$ 16,000	\$ 16,000	\$ -	0.0%	
01-4885	Building Maintenance	\$ 29,000	\$ 23,158	\$ 25,000	\$ 20,000	\$ (9,000)	-31.0%	
01-4886	Elevator Service Contract/Insp.	\$ 1,750	\$ 1,738	\$ 1,750	\$ 1,750	\$ -	0.0%	
01-4895	Landscaping & Cemeteries	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.0%	
	<i>Category Total</i>	\$ 143,050	\$ 130,514	\$ 142,050	\$ 138,050	\$ (5,000)	-3.5%	
	<u>FINANCE SUPPORT TEAM</u>							
01-4910	Finance Support Team Expenses	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.0%	
01-4920	Treasurer Expense	\$ 450	\$ 335	\$ 350	\$ 350	\$ (100)	-22.2%	
01-4925	Collector Expense	\$ 500	\$ 625	\$ 600	\$ 600	\$ 100	20.0%	
01-4930	Stewardship Program Expense	\$ 550	\$ -	\$ 1,200	\$ 600	\$ 50	9.1%	
	<i>Category Total</i>	\$ 1,600	\$ 960	\$ 2,250	\$ 1,650	\$ 50	3.1%	
	SUBTOTAL	\$ 550,745	\$ 517,981	\$ 605,470	\$ 557,792	\$ 7,047	1.3%	\$ 20,600
	<i>Note: All % based items based on the line above</i>							
	<u>LOCAL OUTREACH TEAM</u>							
01-4610	Local Outreach	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.0%	
01-4620	C.C.C.C. Reg.Min.(0.125%)	680	680	757	697	\$ 17	2.5%	
01-4630	C.C.C.C. Support (0.25%)	\$ 1,361	\$ 1,361	\$ 1,514	\$ 1,394	\$ 33	2.5%	
01-4640	Vision NE Support (0.25%)	\$ 1,361	\$ 1,361	\$ 1,514	\$ 1,394	\$ 33	2.5%	
	<i>Category Total</i>	\$ 3,702	\$ 3,402	\$ 4,084	\$ 3,786	\$ 84	2.3%	
	<u>INTERNATIONAL MINISTRY TEAM</u>							
01-4660	Missions (1.5% of Operating)	\$ 8,166	\$ 8,166	\$ 9,082	\$ 8,367	\$ 201	2.5%	
	<i>Category Total</i>	\$ 8,166	\$ 8,166	\$ 9,082	\$ 8,367	\$ 201	2.5%	
	<u>DEBT SERVICE</u>							
01-4990	Bond Repayment Plan	\$ 97,300	\$ 97,300	\$ 97,300	\$ 97,300	\$ -	0.0%	
	<u>CAPITAL CAMPAIGN</u>							
01-4940	"Bridge to the Future" Follow Up Expense	\$ 23,500	\$ 31,023	\$ 7,500	\$ 2,750	\$ (20,750)	-88.3%	\$ 2,500

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	TOTAL BUDGET	\$ 683,413	\$ 657,873	\$ 723,436	\$ 669,995	\$ (13,418)	-2.0%	\$ 23,100
								3.4%
	Note: All amounts that are based on a % of budget are based on the total budget <u>without</u> those items!							
	Bond payments, deficit pay down and capital campaign are also excluded for those items.							
	Weekly Amount Needed	\$ 13,143		\$ 13,912	\$ 12,885			
		2006		2007	2007			
	<u>OPERATING BUDGET SUMMARY</u>	Annual		Requests	Annual	Weekly		
	Current Budget Proposal	\$ 683,413		\$ 723,436	\$ 669,995	\$12,885		
	Actual Prior Year Operating INCOME	\$ 631,539	"Top Cap">	\$ 670,039	\$ 670,039	\$12,885		
	Budget Increase over Prior INCOME	\$ 51,874		\$ 53,397	\$ (44)	-\$1		
	% Increase over Prior INCOME	8.21%		7.97%	-0.01%			
	<u>OPERATING BUDGET INCOME</u>		Total	Income Exceeded Prior Year				
	2006 Actual Income		\$ 670,039	\$ 38,500	6.10%			
	2005 Actual Income		\$ 631,539	\$ (4,987)	-0.78%			
	2004 Actual Income		\$ 636,526					
	<u>OPERATING BUDGET DEFICIT SUMMARY</u>							
	Prior Years Deficits as of 1/1/2004		\$ 53,224					
	Deficit reduction in 2004		\$ (30,883)					
	Deficit Balance as of 1/1/2005		\$ 22,341					
	Shortfall in 2005		\$ 22,699					
	Deficit Balance as of 1/1/2006		\$ 45,040					
	Deficit reduction in 2006		\$ (11,801)					
	Deficit Balance as of 1/1/2007		\$ 33,240					