

**Christ Church 2016 Proposed Budget**  
**Final Draft 1/11/2016**

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Category Description	To Date	2015 Budget	To Date	2015 Ratio	<u>Paid by unbudgeted income</u>	2016 Proposed	2016 YOY % change Budget
	2014 Actual		12/31/2015 Actual				
<b>INCOME</b>							
A-Offerings:							
15-110 Pledges	249,429	246,974	245,500	0.994		259,749	105.2% <u>2016 actual financial pledges. 71 pledges received.</u>
15-120 Special Gifts	28,335	600	827	1.378		600	100.0%
15-130 Loose Offering	20,790	16,800	26,158	1.557		20,160	120.0% <u>2015 56% above budget. Some converted to pledge in 2016. One large 2015 gift probably a one-off. Increasing by 20%</u>
TOTAL A-Offerings	<b>298,555</b>	<b>264,374</b>	<b>272,484</b>	1.031		<b>280,509</b>	106.1%
B-Endowment Draw/Other sources	<b>0</b>	<b>23,029</b>	<b>10,360</b>	0.450		<b>21,309</b>	90.2% <u>Endowment Draw or other sources - amount needed to balance budget, Draw max \$50K. Some excess Call Funds should become available for operating budget.</u>
C-Other Income:							
15-510 Interest	117	50	62	1.240		50	100.0% <u>Expect less liquid cash to earn interest than in 2015</u>
15-530 Facilities Use	7,785	7,500	7,595	1.013		5,080	67.7% <u>Campus Ministry through May, Bridge, Help Groups, Soccer group, other one-off use fees.</u>
15-540 Weddings & Funerals	750	300	175	0.583		300	100.0%
15-610 TR from Designated Funds	27,636	11,700	22,669	1.938		15,150	129.5% <u>Outreach funds \$6300; Camperships \$600; Bateman Cont. Ed. Funding \$3000; other designated funds \$750; Call funds for mentoring, etc. \$1500; Bequests Funds for CCD tuition \$2500 + assessment adds ~\$500</u>
15-900 Other	4,859	1,300	2,144	1.649		1,300	100.0% <u>No major items, but recitals, fellowship fundraisers, and other items will appear</u>
TOTAL C-Other Income	<b>41,147</b>	<b>20,850</b>	<b>32,645</b>	1.566		<b>21,880</b>	104.9%
TOTAL INCOME	<b>339,702</b>	<b>308,253</b>	<b>315,489</b>	1.023		<b>323,698</b>	105.0%
<b>EXPENSES</b>							
E-Assessment	<b>58,112</b>	<b>51,689</b>	<b>50,507</b>	0.977		<b>50,208</b>	97.1% <u>16% of income exclusive of outreach, major maintenance, and repairs deductions.</u>
F-Salaries:							
16-1510 Rector	65,819	75,000	75,000	1.000		75,000	100.0% <u>No COLA this year</u>
16-1530 Supply Clergy	6,331	1,600	1,529	0.955		1,589	99.3% <u>Sunday Main: 6 total, (2) 2 service, (4) 1 service</u>
16-1540 Secretary	40,215	41,019	39,488	0.963		34,544	84.2% <u>1.6% COLA; 80% position</u>
16-1550 Music Director	22,380	22,828	23,004	1.008		23,193	101.6% <u>1.6% COLA; Could be different due to staff change but maintaining all Music Director budget items as if continuing from past year.</u>
TOTAL F-Salaries	<b>134,744</b>	<b>140,447</b>	<b>139,021</b>	0.990		<b>134,326</b>	95.6%
G-Benefits:							
16-2010 SS & Med	4,789	4,884	4,781	0.979		4,417	90.4%
16-2020 L & I	1,193	1,332	1,293	0.970		1,287	96.6% <u>2016 rate received</u>
16-2030 Pension - Rector	9,621	13,500	13,500	1.000		13,500	100.0% <u>no change</u>
16-2034 Pension - Secretary	3,619	3,692	3,554	0.963		3,109	84.2% <u>5% of salary + 4% match - assuming full match</u>
16-2036 Pension - Music Director	2,014	2,055	2,070	1.008		2,087	101.6% <u>5% of salary + 4% match - assuming full match</u>

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16-2040 Medical Insurance	18,331	15,552	20,631	1.327		30,074	193.4%
16-2060 Transport, Rector	2,043	2,370	2,564	1.082		1,080	45.6%
16-2070 Transport Other							
<b>TOTAL G-Benefits</b>	<b>41,611</b>	<b>43,385</b>	<b>48,393</b>	1.115		<b>55,555</b>	128.1%
H-Discretionary	600	600	600	1.000		600	100.0%
I-Programs:							
16-4410 Music	3,062	3,940	2,832	0.719		3,940	100.0%
16-4550 Young Adult Program	0	600	667	1.111		500	83.3%
Christian Formation	110	2,000	714	0.357		2,000	100.0%
Nursery	-	100	-	-		100	100%
Church School	35	300	22	0.073		300	100%
High School Youth	75	500	198	0.396		500	100%
Adult	-	1,100	494	0.449		1,100	100%
Clergy Continuing Education	799	2,400	3,003	1.251		3,000	125.0%
All other programs	1,655	1,950	8,069	4.138	5,948	5,355	274.6%
16-3210 Altar Supplies	875	900	1,185			1,300	144.4%
16-3610 Diocesan Conf.	265	300	254			300	100.0%
16-3810 Fellowship	269	350	544			550	157.1%
16-3815 Parish Photography	110	100	47			100	100.0%
16-4210 Liturgy	136	300	567			500	166.7%
16-5210 Tracts and Library		0	0			-	
CCD Tuition			2,500			2,500	
16-5410 Newcomers		0	0			-	
16-4570 Rector's Expenses	359	1,000	924	0.924		1,000	100.0%
<b>TOTAL I-Programs</b>	<b>5,984</b>	<b>11,890</b>	<b>16,208</b>	1.363		<b>15,795</b>	132.8%

Lay and Clergy 2016 parity - 100% individual, 75% dependent. Based on 2016 rates + 5% increase in Dec '16 payment to account for next year rate hike; Adding in insurance benefit new music director may access.

2016 mileage rate: .54/mi; foregoing parking permit; increasing monthly expected mileage/parking reimbursement in line with 2015 expenses.

128.1%  
100.0% Continue \$50/mo coming from Outreach Fund

No change to budget at this point. May review in light of new staff but probably works through this year.  
Continue at current level - primarily game night activity. Does not include any costs of Campus Ministry.

100.0%  
100.0% of budget available.

Paid by Bateman Fund. Amounts above budgeted can likely be requested through Vestry.

See subnotes below. Vestry gifts and reception cakes are budgeted. Convention Hotel for Rector budgeted. Category usually ends up with unbudgeted inc/exp items.

Costs are up this year. Having to pay shipping since Kaufer's moved.

6 people attending + clergy hotel  
2 parish crosses, vestry departure gifts, and cake, etc.  
keeping same  
Forward Movement and other liturgy related spending

CCD Tuition from Bequests Funds (income amount above includes \$500 for assessment arising from). Assumes same tuition assistance.

Don't expect any costs other than office expenses (copies, etc.)

keeping same

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I-Programs - Stewardship								
16-5450 Stewardship Campaign*	98	330	228	0.691		330	100.0%	Annual fee for donation tracking software. Still working through donated postage so some savings there. Pledge campaign used some funds. Leave as is. Still not doing anything with this.
16-5460 Planned Giving	0	0				0		
TOTAL I-Programs - Stewardship	<b>98</b>	<b>330</b>	<b>228</b>	0.691		<b>330</b>	100.0%	
J-Office								
16-5510 Office Supplies	1,491	1,500	1,150	0.767		1,500	100.0%	Did not review this category, but it seems like we may have underspent in 2015. Leaving at current level.
16-5517 Electronic Fund Transfer	146	200	152	0.760		200	100.0%	Leaving at current level.
16-5520 Telephone	1,588	1,740	1,733	0.996		2,000	114.9%	Did not contact Comcast to discuss post-contract rate, but was originally told it would remain about the same. This category could be off. Increased some.
16-5530 Postage	539	735	399	0.543		600	81.6%	Postage stamp cost should decrease in April 2016, still using donated postage. Decreasing slightly based on this year's use and expected cost decrease.
16-5540 Printing	0							
16-5550 Publicity	0	100	305	3.053		150	150.0%	Not doing ads (ineffective); may need materials for sandwich boards which are effective. Increasing a bit as we may have expenses related to welcoming.
16-5570 Licenses and Fees	1,357	1,820	1,800	0.989		2,200	120.9%	Drainage rate for Property Tax increase; increase cost for U District BIA; assume a few other small increases; RiteWorship Subscription moved here.
16-5580 Copier Rental\Service	4,254	4,338	4,501	1.038		4,529	104.4%	Lease cost is not supposed to change; based on last 12 month of use, overage costs slightly increased. Add property tax; Did not get info on paying off the small lease used for old machine buyout but worth pursuing.
16-5590 Bank Charges	12	100	0	-		100	100.0%	May not have balances to avoid fees
TOTAL J-Office	<b>9,387</b>	<b>10,533</b>	<b>10,041</b>	0.953		<b>11,279</b>	107.1%	
K-Maintenance:								
16-6010 Contract Cleaning	15,000	15,300	15,300	1.000		15,545	101.6%	Following 2014 Vestry budget process decision, increasing payment by same COLA as staff.
16-6030 Minor Maint	6,032	3,500	2,397	0.685		3,500	100.0%	2015 came in under budget but Minor Maintenance category can vary wildly. Already have and will have additional boiler repairs. We skipped instrument
16-6035 Minor Repairs		3,000	1,697	0.566		3,000	100.0%	maintenance in 2015. Leaving at 2015 amounts.
16-6040 Custodial Supplies	2,449	2,600	2,118	0.815		2,600	100.0%	2015 came in under budget but possibly underspending. Did not review. Will leave at current level and try to review during year.
16-6050 Special Event Cleaning	420	0	70		70	0		
16-6060 Yard Maintenance	0	100		-		100	100.0%	
16-6100 Major Bldg Maint.	17,480	0	7,913		7,913	0	N/A	Painting and Window repairs coming from Endow B&G. Maybe smaller projects will too. Projects in this category are not subject to assessment.
TOTAL K-Maintenance	<b>41,381</b>	<b>24,500</b>	<b>29,496</b>	1.204		<b>24,745</b>	101.0%	

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L-Utilities:							
16-6510 Electricity	3,597	3,762	3,641	0.968		3,824	101.6% <hr/> 5% rate increase was published last year. Setting at 5% increase over actual 2015 cost.
16-6520 Natural Gas	6,645	7,097	5,460	0.769		5,500	77.5% <hr/> Rates went down 18% as of November 2015. We came in well under budget due to good weather mostly. Rates and weather could change. Will set at same level as 2015 useage.
16-6530 Trash and Recycling	4,011	3,860	3,722	0.964		4,022	104.2% <hr/> Republic has raised rates. We avoided excess pick up charges in 2015. Assume similar mid-year rate increase as this year. As always we work at reducing this cost throughout the year.
16-6540 Water and Sewer	3,364	4,105	3,951	0.963		4,070	99.1% <hr/> Appears to be about a 3% rate increase in 2016. Applying to actual 2015 cost.
<b>TOTAL L-Utilities</b>	<b>17,617</b>	<b>18,824</b>	<b>16,774</b>	<b>0.891</b>		<b>17,415</b>	<b>92.5%</b>
M-Insurance:							
16-6110 Security Service	360	445	590	1.326	77	445	100.0% <hr/> assume same
16-7010 Building Insurance	4,900	5,170	5,050	0.977		5,202	100.6% <hr/> "3% increase built into policy" so adding 3% to actual 2015 cost. Still haven't met with insurance rep.
<b>TOTAL M-Insurance</b>	<b>5,260</b>	<b>5,615</b>	<b>5,640</b>	<b>1.005</b>		<b>5,647</b>	<b>100.6%</b>
N-Outreach:							
16-7310 Outreach	2,955	600	5,002	8.337	4,402	6,300	1050.0% <hr/> Total pledged to Outreach for 2016 is \$6300. Discretionary Fund amount will come from Outreach funds as well. \$600 for Discretionary Fund (above), \$600 for Orion; \$5100 decided by Outreach committee. Also \$600 camperships
P-16-7710 Call Expenses	13,796	8,000	1,738	0.217		1500	18.8% <hr/> Call Fund to continue new rector mentoring as well as some lingering items like vestments. Rest can likely go to operating budget in 2016
<b>TOTAL EXPENSES</b>	<b>331,543</b>	<b>316,412</b>	<b>323,648</b>	<b>1.023</b>	<b>18,409</b>	<b>323,698</b>	<b>102.3%</b>
<b>NET CHURCH POSITION</b>	<b>8,159</b>	<b>-8,159</b>	<b>-8,159</b>			<b>0</b>	<b>No surplus to carry forward in 2016</b>