

**APPROVED 2012 BUDGET  
WESTMINSTER PRESBYTERIAN CHURCH SALEM, OR  
DECEMBER 14, 2011**

	2011	2012	NOTE	% Change
	APPROVED	APPROVED	REF.	from 2011
				to 2012
<b>BUDGETED INCOME</b>				
PLEDGE INCOME	\$530,286	\$552,496		4.19%
GENERAL MEMORIAL CONTINGENCY	\$0	\$5,319	a/	0.00%
IDENTIFIABLE LOOSE OFFERING	23,000	29,500		28.26%
LOOSE OFFERING	4,500	5,000		11.11%
PRIOR YEAR PLEDGES	1,000	1,000		0.00%
PRIOR YEAR CASH CARRYOVER	14,452	10,000		-30.81%
PRESCHOOL REIMBURSEMENT	3,645	4,221	b/	15.80%
PER CAPITA PLEDGES	7,304	0	c/	-100.00%
INTEREST INCOME	1,200	300		-75.00%
MISCELLANEOUS INCOME	1,000	50		-95.00%
VACATION BIBLE SCHOOL	400	480	d/	20.00%
FACILITY USAGE	700	1,600		128.57%
RESTRICTED ACCOUNTS	7,330	7,330	e/	0.00%
LAMBERT CHARITABLE FUND	4,175	5,179		24.05%
EVERGREEN FUND	9,900	10,000		1.01%
<b>SUB-TOTAL OF NON PLEDGE INCOME</b>	<b>\$78,606</b>	<b>\$79,979</b>		<b>1.75%</b>
<b>TOTAL-INCOME</b>	<b>\$608,892</b>	<b>\$632,475</b>		<b>3.87%</b>

**SUMMARY OF EXPENDITURES BY PROGRAM**

	2011	2012	NOTE	% Change
	APPROVED	APPROVED	REF.	from 2011
				to 2012
<b>EXPENDITURES</b>				
<b>PROGRAM</b>				
WORSHIP AND MUSIC	\$4,870	4,870		0.00%
CHRISTIAN EDUCATION	10,825	11,525	r/s/t/	6.47%
PER CAPITA ASSESSMENT	12,536	13,332		6.35%
ADMINISTRATION	42,150	42,630	f/g/	1.14%
BUILDING AND GROUNDS	61,090	76,925	h thru m	25.92%
PERSONNEL	451,712	456,408	n thru q	1.04%
MISSION	21,130	21,130		0.00%
OUTREACH	1,175	1,970	u/v/w/	67.66%
FELLOWSHIP	1,250	1,950	x/y/	56.00%
STEWARDSHIP	1,162	1,235		6.28%
DEACONS	992	500	z/	-49.60%
CONTINGENCY EXPENSE		0		
<b>TOTAL-EXPENDITURES</b>	<b>\$608,892</b>	<b>632,475</b>		<b>3.87%</b>
<b>DIFFERENCE-REVENUE AND EXPENSES</b>	<b>\$0</b>	<b>0</b>		

**WESTMINSTER PRESBYTERIAN CHURCH SALEM, OR  
2012 BUDGET**

**PROGRAM**

	2011	2012	NOTE	% Change
<b>ADMINISTRATION</b>	APPROVED	APPROVED	REF.	from 2011 to 2012
Office Supplies	\$4,530	\$4,000		-11.70%
Bank Charges	400	420		5.00%
Postage	5,200	6,500	f/	25.00%
Telephone	5,000	5,000		0.00%
Cell Phones	2,750	3,000		9.09%
Internet Access	1,150	1,150		0.00%
Advertising	500	500		0.00%
Copy Machine	9,800	9,000	g/	-8.16%
Postage/Folding Machine Lease	1,650	1,860		12.73%
Computer Equipment	2,000	2,000		0.00%
Computer Maintenance	6,070	6,200		2.14%
Office Equipment	1,000	1,000		0.00%
Paper	2,100	2,000		-4.76%
<b>TOTAL-ADMINISTRATION</b>	<b>\$42,150</b>	<b>\$42,630</b>		<b>1.14%</b>

	2011	2012	NOTE	% Change
<b>BUILDINGS AND GROUNDS</b>	APPROVED	APPROVED	REF.	from 2011 to 2012
Alarm Monitoring	\$4,975	\$5,085		2.21%
Maintenance and Repair	4,550	13,770	h/	202.64%
Custodial Supplies	2,700	3,800	i/	40.74%
Electricity	14,200	12,480		-12.11%
Gas	9,000	9,000		0.00%
Water and Sewer	2,200	2,770		25.91%
Garbage	1,350	1,415		4.81%
Property Taxes	190	190		0.00%
Insurance/Buildings	11,500	10,140		-11.83%
Grounds keeping	6,275	7,450		18.73%
Equipment Repair	1,075	2,575	j/	139.53%
Building Repair Fund	1,450	5,500	k/	279.31%
Building Equipment	300	1,000	l/	233.33%
Audio Visual Equipment	750	750		0.00%
Van Expenses	575	1,000	m/	73.91%
<b>TOTAL-BUILDINGS AND GROUNDS</b>	<b>\$61,090</b>	<b>\$76,925</b>		<b>25.92%</b>

**WESTMINSTER PRESBYTERIAN CHURCH SALEM, OR  
2012 BUDGET**

<b>PERSONNEL</b>	2011	2012	NOTE	% Change
	APPROVED	APPROVED	REF.	from 2011 to 2012
Pastor's Salary	\$42,978	\$43,408		1.00%
Pastor's Housing Allowance	29,067	29,358		1.00%
Pastor's Professional Expenses	4,000	4,000		0.00%
Pastor's Pension/Medical	23,702	23,804		0.43%
Pastor's Dental Coverage	1,229	1,229		0.00%
Pastor's Athletic Club Membership	800	850		6.25%
Pastor's Continuing Education	1,672	1,672		0.00%
Associate Pastor's Salary	22,327	22,790		2.07%
Associate Pastor's Housing Allowance	24,000	24,000		0.00%
Associate Pastor's Professional Expenses	3,500	3,500		0.00%
Associate Pastor's Pension/Medical	15,080	15,156		0.50%
Associate Pastor's Dental Coverage	330	330		0.00%
Associate Pastor's Athletic Club Membership	830	850		2.41%
Associate Pastor's Continuing Education	1,500	1,500		0.00%
Contemporary Worship	2,576	2,576		0.00%
Contemporary Instrumentalist/Vocalist	5,050	5,101		1.01%
Guest Preachers	0	300	n/	0.00%
Christian Education Coordinator	45,397	45,851		1.00%
Christian Education Professional Expenses	2,000	2,000		0.00%
Christian Education Coordinator Continuing Ed.	1,500	1,500		0.00%
Youth Ministry Coordinator	29,088	29,379		1.00%
Youth Ministry Coordinator Continuing Ed	0	1,000	o/	100.00%
Youth Ministry Coordinator Expense Fund	1,800	1,800		0.00%
Music Director	23,085	23,316		1.00%
Organist 1	13,130	13,261		1.00%
Organist 2	1,760	1,778		1.02%
Guest Organists	275	275		0.00%
Business Manager	31,709	32,026		1.00%
Office Manager	25,642	25,898		1.00%
Facility Manager	30,729	31,036		1.00%
Child Care Wages	3,258	3,800	p/	16.64%
Accounting Services	4,865	5,011		3.00%
Payroll Services	2,005	2,607		30.02%
Health Insurance	25,000	23,915	q/	-4.34%
Continuing Education	0	0		0.00%
Simple IRA	5,744	6,100		6.20%
FICA	17,121	17,292		1.00%
Unemployment Tax	5,006	5,056		1.00%
Worker's Compensation Insurance	2,557	2,583		1.02%
Personnel Contingency	1,000	0		-100.00%
Custodial Assistance	400	0		0.00%
Background Search/Child Protection		500		
<b>TOTAL-PERSONNEL</b>	<b>\$451,712</b>	<b>\$456,408</b>		<b>1.04%</b>

**WESTMINSTER PRESBYTERIAN CHURCH SALEM, OR  
2012 BUDGET**

<b>CHRISTIAN EDUCATION</b>	2011	2012	NOTE	% Change
	APPROVED	APPROVED	REF.	from 2011 to 2012
Curriculum and Teacher Training	\$2,300	\$2,350	r/	2.17%
Supplies	1,550	1,550		0.00%
Library	750	750		0.00%
Friday Family Fun and Fellowship	0	250	s/	
Vacation Bible School Program	1,500	1,500		0.00%
Gift Bibles	150	100		-33.33%
Youth Ministry	2,500	3,000	t/	20.00%
Adult Program	1,000	1,000		0.00%
Family Ministry	525	525		0.00%
Adult Sunday Night Program	500	500		0.00%
<b>TOTAL-CHRISTIAN EDUCATION</b>	<b>\$10,775</b>	<b>\$11,525</b>		<b>6.96%</b>

<b>WORSHIP AND MUSIC</b>	2011	2012	NOTE	% Change
	APPROVED	APPROVED	REF.	from 2011 to 2012
Cleaning Robes	\$100	\$100		0.00%
Soloists	200	200		0.00%
Musicians/Special Events	750	750		0.00%
Keyboard Maintenance	600	600		0.00%
Organ Repair	120	120		0.00%
Hand Bell Maintenance	150	150		0.00%
Professional Dues	200	200		0.00%
Worship Aids/Literature	200	200		0.00%
Conference/Workshop	0	0		0.00%
Banners and Art	0	0		0.00%
Music Equipment	300	300		0.00%
Contemporary Music/Copyright	750	750		0.00%
Music	1,500	1,500		0.00%
<b>TOTAL-WORSHIP AND MUSIC</b>	<b>\$4,870</b>	<b>\$4,870</b>		<b>0.00%</b>

**WESTMINSTER PRESBYTERIAN CHURCH SALEM, OR  
2012 BUDGET**

<b>MISSION</b>	2011	2012	NOTE	% Change
	APPROVED	APPROVED	REF.	from 2011 to 2012
Local Mission	\$10,230	\$10,230		0.00%
Unified Mission	10,000	10,000		0.00%
Senior Citizen Luncheon	700	700		0.00%
Mission Study Material	150	150		0.00%
Alternative Gift Market	50	50		0.00%
<b>TOTAL-MISSION</b>	<b>\$21,130</b>	<b>\$21,130</b>		<b>0.00%</b>
<b>OUTREACH</b>				
Boy Scout Troop 108 Support	\$250	\$0	u/	-100.00%
Community Outreach	\$100	100		0.00%
Outreach Supplies	\$50	70		40.00%
New Member Classes and Reunion	\$275	300		9.09%
Neighborhood BBQ	\$500	0	v/	-100.00%
Stephen Ministry	0	1,500	w/	
<b>TOTAL-OUTREACH</b>	<b>\$1,175</b>	<b>\$1,970</b>		<b>67.66%</b>
<b>FELLOWSHIP</b>				
General Fellowship	\$750	\$1,200	x/	60.00%
Coffee Fund	\$500	750	y/	50.00%
<b>TOTAL-FELLOWSHIP</b>	<b>\$1,250</b>	<b>\$1,950</b>		<b>56.00%</b>
<b>STEWARDSHIP</b>	<b>\$1,162</b>	<b>\$1,235</b>		<b>6.28%</b>
<b>DEACONS</b>	<b>\$992</b>	<b>\$500</b>	z/	<b>-49.60%</b>
<b>PER CAPITA ASSESSMENT</b>	<b>\$12,536</b>	<b>\$13,332</b>		<b>6.35%</b>
<b>CONTINGENCY EXPENSE</b>				
<b>GRAND TOTAL-ALL PROGRAMS</b>	<b>\$608,842</b>	<b>\$632,475</b>		<b>3.88%</b>

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- a/ Prior year cash carryover above budgeted amount will credit back to this account.
- b/ Reflects a 16% rent increase.
- c/ Per Capita was not be a separate pledge request for 2012.
- d/ Increased attendance at Vacation Bible School.
- e/ Miscellaneous Temporary Restricted Account to credit Other Budgeted Income in January 2012.
- f/ Increased communication and activity.
- g/ Business Manager negotiated cost reduction for copy machine.
- h/ Exterior painting of the Sanctuary, Education Wing, Russell Hall, and offices.
- i/ Floor Polishing Machine for Boulder Hall to improve maintenance and reduce custodial labor.
- j/ Increased maintenance and repair of building equipment including pumps, lights and kitchen.
- k/ Add new Solarium door locks, acoustic study for Boulder Hall, and general unanticipated repairs.
- l/ Includes added equipment which will provide for better utilization of the building.
- m/ Consolidation of expenses specific to the van and purchase of new tires.
- n/ Budgeting Guest Preachers which did not have a dedicated budget in 2011.
- o/ Accounting reallocation of existing Youth Ministry Coordinator Continuing Education Fund.
- p/ Increased participation by families with young children requires providing additional child care.
- q/ Medical insurance provided at no cost to two staff and pay in lieu of benefits to four staff.
- r/ Combining Curriculum and Teacher Training expenses into one budget.
- s/ Budgeting existing Friday Family Fun and Fellowship program which had no budget in 2011.
- t/ Number of youth participating in the existing and new Youth Programs is double prior year.
- u/ Scout leadership recommendation for temporary elimination of annual \$250 donation to Scouts.
- v/ Neighborhood BBQ will be replaced by other programs.
- w/ Budgeting Stephen Ministry originally funded by a Memorial Donation with no budget in 2011.
- x/ Funds from Neighborhood BBQ shifted to General Fellowship.
- y/ Increased participation in various Church social events results in increased expenses for coffee.
- z/ Projected cash carryover from 2011 supplements the Deacons' budget request of \$500.