

Westminster Presbyterian Church

	2017 Actual	2017 Budget	2018 Budget
Income			
200 Pledges	\$706,805.39	\$725,537.00	\$701,121.00
204 Pledges Previous Year	\$10,075.15	\$7,000.00	\$5,000.00
206 Plate	\$50,936.99	\$53,000.00	\$51,000.00
208 Gifts & Growth	\$13,701.15	\$7,000.00	\$11,000.00
209 EScrip Donations	\$57.82	\$0.00	\$0.00
210 Women of Westminster	\$14,000.00	\$14,000.00	\$14,000.00
212 Per Capita Apportion	\$9,866.00	\$9,000.00	\$10,000.00
214 Strawberry Pre School	\$81,419.46	\$80,250.00	\$81,600.00
216 AA	\$4,240.00	\$4,000.00	\$4,300.00
228 Other Building Use	\$9,905.00	\$3,000.00	\$6,000.00
229 General Fund Draw from Legacy	\$0.00	\$16,867.00	\$17,586.00
234 Interest Inc Synod Dedicated	\$3,120.83	\$2,400.00	\$3,000.00
290 Transfer from reserves		\$23,569.00	\$21,534.00
Income totals	\$904,127.79	\$945,623.00	\$926,141.00
Expense			
Transfer to reserves	\$18,542.98	\$0.00	\$0.00
Ministry			
300 Senior pastor salary	\$89,080.88	\$88,881.00	\$92,903.00
301 Senior pastor housing	\$72,000.00	\$72,000.00	\$72,000.00
302 Senior pastor utilities	\$5,199.84	\$5,200.00	\$5,200.00
303 Senior pastor social security	\$1,599.84	\$1,600.00	\$1,600.00
304 Senior pastor medical	\$30,380.04	\$42,086.00	\$30,380.00
305 Senior pastor death / disability	\$1,717.80	\$1,718.00	\$1,758.00
307 Senior pastor pension	\$18,895.92	\$18,896.00	\$19,338.00
309 Senior pastor dental	\$1,632.36	\$1,633.00	\$1,680.00
320 Senior pastor auto	\$4,099.92	\$4,100.00	\$4,100.00
324 Senior pastor suppl. death benefit	\$60.00	\$60.00	\$60.00
325 Senior pastor out of pocket	\$891.27	\$1,000.00	\$1,000.00
340 Senior pastor CE	\$3,000.00	\$3,000.00	\$3,000.00
345 Senior pastor Discretionary	\$2,400.00	\$2,400.00	\$2,400.00
350 Associate pastor	\$61,434.96	\$61,435.00	\$64,471.00
351 Associate pastor housing	\$60,000.01	\$60,000.00	\$60,000.00
352 Associate pastor utilities	\$3,300.00	\$3,300.00	\$3,300.00
353 Associate pastor SSA	\$9,289.92	\$9,290.00	\$9,522.00
354 Associate pastor medical	\$17,604.00	\$22,983.00	\$25,115.00
355 Associate pastor D&D	\$1,821.56	\$1,822.00	\$1,867.00
357 Associate pastor pension	\$17,000.92	\$17,001.00	\$17,426.00
359 Associate pastor Dental & vision	\$1,080.00	\$1,080.00	\$1,080.00
370 Associate pastor auto	\$3,400.08	\$3,400.00	\$3,400.00
375 Associate pastor out of pocket	\$948.32	\$1,200.00	\$1,200.00
390 Associate pastor CE	\$1,600.00	\$1,600.00	\$1,600.00
395 Associate pastor discretionary	\$1,500.00	\$1,500.00	\$1,500.00
399 Sabbatical accrual	\$1,000.00	\$1,000.00	\$1,000.00
Ministry total	\$410,659.74	\$428,185.00	\$426,900.00

Westminster Presbyterian Church

Session	2017 Actual	2017 Budget	2018 Budget
405 Per capita	\$15,679.55	\$15,680.00	\$15,680.00
410 Presbytery expense	\$0.00	\$125.00	\$0.00
415 Supplies	\$219.13	\$500.00	\$250.00
420 Library	-\$3.48	\$120.00	\$0.00
424 Retreat	\$100.00	\$100.00	\$100.00
Session total	\$15,995.20	\$16,525.00	\$16,030.00
Worship			
426 Music director salary	\$22,397.04	\$22,397.00	\$22,957.00
427 Music director PRTax	\$1,713.38	\$1,714.00	\$1,756.00
428 Substitute choir director	\$150.00		\$100.00
429 Substitute organist	\$600.00	\$800.00	\$600.00
432 Organist salary	\$19,373.04	\$19,373.00	\$19,857.00
433 Organist PRTax	\$1,482.04	\$1,482.00	\$1,519.00
435 Music guest	\$1,100.00	\$2,000.00	\$1,250.00
436 Music supplies	\$530.35	\$750.00	\$750.00
437 Pulpit guest	\$500.00	\$1,000.00	\$500.00
439 Section leaders	\$1,800.00	\$1,000.00	\$1,800.00
442 Miscellaneous	\$958.53	\$700.00	\$700.00
443 Flowers	\$834.53	\$750.00	\$750.00
444 License fees	\$611.00	\$700.00	\$700.00
447 Piano maintenance	\$155.00	\$800.00	\$350.00
448 CE	\$730.93	\$1,000.00	\$800.00
449 Contemporary choir	\$185.49	\$230.00	\$200.00
Worship total	\$53,121.33	\$54,696.00	\$54,589.00
Outreach			
450 Presbytery / Synod / GA	\$26,000.04	\$26,000.00	\$27,000.00
453 Theological Ed. Fund			\$300.00
454 SFTS		\$500.00	\$750.00
465 Refugee fund	\$1,000.00	\$1,000.00	\$1,500.00
466 WPC Student		\$0.00	\$0.00
474 Miscellaneous	\$600.00	\$500.00	\$1,000.00
479 Marin Interfaith Council	\$750.00	\$750.00	\$1,000.00
487 Education / Advocacy	\$1,300.00	\$1,250.00	\$1,500.00
Outreach total	\$29,650.04	\$30,000.00	\$33,050.00
Spiritual Life			
550 Spiritual Life	\$0.00	\$125.00	\$125.00
551 Subscriptions	\$150.00	\$175.00	\$175.00
Spiritual Life total	\$150.00	\$300.00	\$300.00
Congregational Life			
570 Ingathering	\$1,109.41	\$750.00	\$750.00
571 Fellowship	\$1,808.18	\$2,000.00	\$1,450.00
575 Miscellaneous	\$219.02	\$500.00	\$350.00
Congregational Life total	\$3,136.61	\$3,250.00	\$2,550.00

Westminster Presbyterian Church

	2017 Actual	2017 Budget	2018 Budget
Christian Ed			
500 Director Childrens' Ministry	\$3,610.00	\$10,400.00	\$6,240.00
501 DCM PRTax	\$276.17	\$796.00	\$478.00
504 DCM Prof exp		\$0.00	\$0.00
506 Director Youth Ministry salary	\$60,000.00	\$60,000.00	\$65,000.00
507 Director Youth Ministry PRTax	\$4,819.50	\$4,590.00	\$5,202.00
508 DYM Medical / dental	\$3,000.00	\$3,000.00	\$3,000.00
509 Director Youth Ministry CE	\$1,091.86	\$1,250.00	\$1,250.00
511 Director Youth Ministry Prof exp	\$1,003.47	\$1,000.00	\$1,000.00
512 Child caregivers	\$5,290.30	\$6,000.00	\$5,500.00
513 Child caregivers PRTax	\$406.46	\$459.00	\$421.00
517 Child caregivers Substitutes		\$0.00	
518 Youth program	\$2,696.88	\$2,700.00	\$2,700.00
520 Curriculum	\$1,001.96	\$1,000.00	\$1,000.00
521 Childrens' music		\$0.00	\$0.00
525 Adult Ed	\$701.75	\$700.00	\$700.00
540 Camps &		\$0.00	\$0.00
549 Miscellaneous	\$1,293.36	\$1,300.00	\$500.00
573 Fall retreat	-\$4.46	\$0.00	\$0.00
519 Safe Church	\$652.78	\$450.00	\$450.00
Christian Ed total	\$85,840.03	\$93,645.00	\$93,441.00
Administration			
600 Administrator salary	\$62,215.04	\$62,045.00	\$63,596.00
601 Administrator PRTax	\$4,746.44	\$4,747.00	\$4,865.00
602 Administrator medical	\$17,411.86	\$18,740.00	\$11,740.00
603 Administrator Dental / vision	\$990.00	\$1,000.00	\$1,000.00
605 Administrator Substitute	\$150.00	\$800.00	\$400.00
606 Administrator Sub PRTax	\$11.48	\$61.00	\$61.00
612 Bookkeeper Salary	\$14,059.92	\$14,060.00	\$15,231.00
613 Bookkeeper PRTax	\$1,075.58	\$1,076.00	\$1,165.00
614 Bookkeeper Substitute		\$0.00	\$0.00
615 Bookkeeper Sub ... PRTax		\$0.00	\$0.00
625 Office supplies	\$5,269.90	\$5,500.00	\$5,500.00
626 Computer maintenance	\$5,500.39	\$7,010.00	\$6,000.00
627 Payroll service	\$2,688.91	\$3,000.00	\$3,000.00
629 Copier lease & supplies	\$13,694.24	\$14,000.00	\$14,000.00
630 Telephone	\$5,245.99	\$5,400.00	\$3,840.00
634 Folding machine [lease]	\$2,556.75	\$2,500.00	\$2,500.00
635 Office equipment	-\$129.03	\$1,000.00	
636 Internet	\$2,578.00	\$2,500.00	\$3,000.00
640 Postage machine [lease]	\$1,182.08	\$1,200.00	\$1,200.00
641 Postage [machine]	\$3,119.00	\$5,000.00	\$3,000.00
645 Zephyrs editor	\$2,071.96	\$3,104.00	\$1,000.00
646 Zephyrs editor PRTax	\$118.72	\$238.00	
647 Banking fees	\$8,849.83	\$7,000.00	\$9,000.00
648 Worker's Comp	\$6,719.12	\$9,000.00	\$7,640.00
650 Personnel Cmte.[bonuses]	\$1,075.00	\$1,600.00	\$1,100.00
651 Legacy Cmte.		\$1,000.00	\$500.00
Administration total	\$161,201.18	\$171,581.00	\$159,338.00

Westminster Presbyterian Church

	2017 Actual	2017 Budget	2018 Budget
Stewardship			
446 Advertising		\$0.00	\$0.00
572 Photo Directory		\$0.00	\$0.00
637 Communications	\$1,565.30	\$9,000.00	\$10,500.00
649 Stewardship campaign	\$270.14	\$500.00	\$500.00
Stewardship total	\$1,835.44	\$9,500.00	\$11,000.00
Building & Grounds			
700 Sexton salary	\$46,461.52	\$49,508.00	\$50,746.00
701 Sexton PRTax	\$4,347.10	\$4,553.00	\$4,667.00
702 Sexton Medical	\$10,461.36	\$10,500.00	\$10,500.00
703 Sexton Dental & Vision	\$2,140.00	\$2,100.00	\$2,100.00
706 Sexton Substitute	\$1,540.00	\$2,500.00	\$2,500.00
725 Property & Liability Insurance	\$6,249.00	\$8,400.00	\$0.00
730 Tax assessment	\$3,287.48	\$3,500.00	\$7,000.00
739 Church van	\$10.00	\$1,000.00	\$3,500.00
740 Maintenance & repair [Building]	\$28,565.83	\$30,000.00	\$27,000.00
741 Sexton supplies	\$5,627.63	\$8,000.00	\$6,000.00
742 Utilities water	\$2,033.60	\$2,890.00	\$2,200.00
743 Utilities refuse	\$2,559.60	\$2,990.00	\$2,600.00
744 Utilities gas	\$1,537.04	\$2,100.00	\$1,750.00
745 Utilities electric	\$6,807.86	\$8,400.00	\$7,000.00
746 Utilities alarm service	\$2,367.22	\$1,500.00	\$1,380.00
750 Equipment		\$0.00	\$0.00
760 Capital improvements		\$0.00	\$0.00
Building & Grounds total	\$123,995.24	\$137,941.00	\$128,943.00
Expense total	\$904,127.79	\$945,623.00	\$926,141.00
Income – Expense	\$0.00	\$0.00	\$0.00