Salem First Presbyterian Church - Income & Expense Budget 2011-2021 (year beginning July 1st and ending June 30th

	2011		2012		2013		2014		2015		2016		2017		2018		2019		2020		2021		notes
1 Pledges	$ 655,000	60.9%	$ 574,000	64.2%	$ 495,126	61.7%	$ 490,846	62.3%	$ 496,524	61.6%	$ 452,946	52.6%	$ 447,191	54.3%	$ 417,000	51.8%	$ 412,947	56.8%	$ 390,894	54.1%	$ 340,000	48.2%	pretty much tied to membership
2 Donations	$ 51,500	4.8%	$ 49,500	5.5%	$ 83,099	10.4%	$ 75,195	9.5%	$ 105,304	13.1%	$ 180,657	21.0%	$ 73,450	8.9%	$ 32,800	4.1%	$ 35,000	4.8%	$ 36,000	5.0%	$ 40,000	5.7%	
3 Special Envelopes	$ 2,000	0.2%	$ 2,000	0.2%	$ 1,500	0.2%	$ 1,780	0.2%	$ 1,900	0.2%	$ 1,255	0.1%	$ 100	0.0%		0.0%		0.0%		0.0%		0.0%	moved to ins/outs
4 Per Capita	$ 5,000	0.5%	$ 3,500	0.4%	$ 6,500	0.8%	$ 6,500	0.8%	$ 6,500	0.8%	$ 6,500	0.8%	$ 3,600	0.4%	$ 3,000	0.4%	$ 3,000	0.4%	$ 2,000	0.3%		0.0%	
5 Interest & Investment Income	$ 2,500	0.2%	$ 2,500	0.3%	$ 1,000	0.1%	$ 700	0.1%	$ 300	0.0%	$ 14,300	1.7%	$ 9,180	1.1%	$ 2,200	0.3%	$ 1,000	0.1%	$ 1,000	0.1%		0.0%	2016 & 2017 probably bookkeeping inconsistencies
6	$ 716,000	66.5%	$ 631,500	70.7%	$ 587,225	73.2%	$ 575,021	73.0%	$ 610,528	75.8%	$ 655,658	76.2%	$ 533,521	64.8%	$ 455,000	56.5%	$ 451,947	62.2%	$ 429,894	59.5%	$ 380,000	53.8%	
7																							
8 Somerville	$ 53,711	5.0%	$ 53,711	6.0%	$ 112,533	14.0%	$ 112,533	14.3%	$ 112,533	14.0%	$ 112,533	13.1%	$ 112,533	13.7%	$ 120,000	14.9%	$ 120,000	16.5%	$ 120,000	16.6%	$ 154,500	21.9%	net of expenses
9 Parking		0.0%	$ 6,500	0.7%		0.0%		0.0%	$ 3,500	0.4%	$ 11,000	1.3%	$ 29,116	3.5%	$ 33,543	4.2%	$ 36,000	5.0%	$ 10,800	1.5%	below		
10 Facility Services/Rent	$ 33,000	3.1%	$ 6,500	0.7%	$ 35,300	4.4%	$ 38,686	4.9%	$ 47,449	5.9%	$ 52,370	6.1%	$ 70,210	8.5%	$ 80,250	10.0%	$ 83,000	11.4%	$ 98,020	13.6%	$ 78,050	11.1%	Little Friends and some parking and events
11 Misc	$ 1,200	0.1%	$ 4,000	0.4%	$ 2,800	0.3%	$ 1,500	0.2%	$ 1,900	0.2%	$ 9,000	1.0%	$ 200	0.0%	$ 1,070	0.1%	$ 1,200	0.2%	$ 2,300	0.3%	$ 7,500	1.1%	
12	$ 87,911	8.2%	$ 70,711	7.9%	$ 150,633	18.8%	$ 152,719	19.4%	$ 165,382	20.5%	$ 184,903	21.5%	$ 212,059	25.8%	$ 234,863	29.2%	$ 240,200	33.0%	$ 231,120	32.0%	$ 240,050	34.0%	
13																							
14 Savings/Released Reserves	$ 272,217	25.3%	$ 191,217	21.4%	$ 64,082	8.0%	$ 60,118	7.6%	$ 29,524	3.7%	$ 19,806	2.3%	$ 77,495	9.4%	$ 115,455	14.3%	$ 35,000	4.8%	$ 61,066	8.5%	$ 86,054	12.2%	about $25k is predictible/recurring income.
15																							
16 Total Income plus Savings	$ 1,076,128	100.0%	$ 893,428	100.0%	$ 801,940	100.0%	$ 787,858	100.0%	$ 805,434	100.0%	$ 860,367	100.0%	$ 823,075	100.0%	$ 805,318	100.0%	$ 727,147	100.0%	$ 722,080	100.0%	$ 706,104	100.0%	
17																							
18																							
19 Pastoral	$ 221,093	20.5%	$ 218,211	24.4%	$ 183,172	22.8%	$ 176,177	22.4%	$ 162,640	20.2%	$ 199,260	23.2%	$ 199,260	24.2%	$ 200,150	24.9%	$ 132,202	18.2%	$ 119,500	16.5%	$ 123,120	17.4%	Associate Pastor moved from full time to half time to full time to no time
20 Worship & Music	$ 170,020	15.8%	$ 108,223	12.1%	$ 14,550	1.8%	$ 26,050	3.3%	$ 26,800	3.3%	$ 35,195	4.1%	$ 35,195	4.3%	$ 36,850	4.6%	$ 31,975	4.4%	$ 21,755	3.0%	$ 24,950	3.5%	
21 Stewardship	$ 5,000	0.5%	$ 5,000	0.6%	$ 3,600	0.4%	$ 3,600	0.5%	$ 5,000	0.6%	$ 3,600	0.4%	$ 3,600	0.4%	$ 1,000	0.1%	$ 925	0.1%	$ 1,300	0.2%	$ 700	0.1%	
22 Session	$ 3,000	0.3%	$ 2,700	0.3%	$ 2,700	0.3%	$ 2,700	0.3%	$ 3,500	0.4%	$ 3,000	0.3%	$ 3,000	0.4%	$ 3,000	0.4%	$ 2,850	0.4%	$ 4,000	0.6%		0.0%	
23 Outreach	$ 10,000	0.9%	$ 28,603	3.2%	$ 15,000	1.9%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	morphed to Communications/Technology
24 Congregational Life	$ 5,500	0.5%	$ 11,175	1.3%	$ 3,475	0.4%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	$ 4,100	0.6%	morphed to hospitality and Adult Formation
25 Christian Formation & Disc.	$ 57,590	5.4%	$ 105,697	11.8%	$ 13,600	1.7%	$ 3,100	0.4%	$ 3,100	0.4%	$ 3,700	0.4%	$ 3,145	0.4%	$ 4,900	0.6%	$ 5,300	0.7%	$ 3,450	0.5%	$ 550	0.1%	included youth until 2014
26 Deacons/Stephens	$ 5,800	0.5%	$ 5,800	0.6%	$ 700	0.1%	$ 700	0.1%	$ 700	0.1%	$ 700	0.1%		0.0%		0.0%		0.0%		0.0%	$ 2,276	0.3%	Stephen Ministry discontinued
27 Missions, then Impact	$ 23,800	2.2%	$ 23,800	2.7%	$ 25,800	3.2%	$ 28,100	3.6%	$ 36,050	4.5%	$ 32,000	3.7%	$ 27,200	3.3%	$ 27,600	3.4%	$ 25,100	3.5%	$ 26,900	3.7%	$ 36,150	5.1%	morphed to Impact 2014
28 Administration	$ 149,062	13.9%	$ 157,072	17.6%	$ 50,366	6.3%	$ 42,818	5.4%	$ 45,150	5.6%	$ 145,525	16.9%	$ 45,950	5.6%	$ 40,635	5.0%	$ 52,654	7.2%	$ 69,550	9.6%	$ 101,120	14.3%	this year included more facility costs
29 Human Resources	$ 2,000	0.2%	$ 2,200	0.2%	$ 22,731	2.8%		0.0%	$ 8,200	1.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	Part of Pastoral and Non Pastoral payroll
30 Child Develop Center	$ 33,000	3.1%	$ 2,000	0.2%	$ 2,000	0.2%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	discontinued Church owned program
31 Contingencey/Unbudgeted & ap.	$ 5,000	0.5%	$ 3,000	0.3%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	$ 27,158	3.8%	
32 Non Pastoral Payroll					$ 351,050	43.8%	$ 344,686	43.7%	$ 366,454	45.5%	$ 400,287	46.5%	$ 369,187	44.9%	$ 353,925	43.9%	$ 334,058	45.9%	$ 305,738	42.3%	$ 293,680	41.6%	part of ministry budgets previous to 2014
33 Hospitality							$ 16,675	2.1%	$ 9,400	1.2%	$ 8,400	1.0%	$ 8,400	1.0%	$ 8,400	1.0%	$ 7,400	1.0%	$ 6,900	1.0%		0.0%	hard to say where this was previously
34 Children/Students/Next Gen							$ 10,500	1.3%	$ 15,500	1.9%	$ 20,100	2.3%	$ 11,858	1.4%	$ 11,708	1.5%	$ 11,708	1.6%	$ 18,450	2.6%	$ 6,250	0.9%	part of Christian Formation & Disc. until 2014
35 Website redesign/Comm. & Tech	$ 6,000	0.6%		0.0%		0.0%		0.0%	$ 5,000	0.6%	$ 8,600	1.0%	$ 8,600	1.0%	$ 8,000	1.0%	$ 7,000	1.0%	$ 16,100	2.2%	$ 19,400	2.7%	
36 Total Committees and Ministries	$ 696,865	64.8%	$ 673,481	75.4%	$ 688,744	85.9%	$ 655,106	83.2%	$ 687,494	85.4%	$ 860,367	100.0%	$ 715,395	86.9%	$ 696,168	86.4%	$ 611,172	84.1%	$ 593,643	82.2%	$ 639,454	90.6%	
37 Building, Vehicles Maint.	$ 170,113	15.8%	$ 166,197	18.6%	$ 98,697	12.3%	$ 118,252	15.0%	$ 105,940	13.2%	no entry		$ 98,380	12.0%	$ 97,150	12.1%	$ 103,975	14.3%	$ 115,437	16.0%	$ 66,650	9.4%	some of this moved to Admin this year
38 Capital Improvements	$ 170,000	15.8%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	paid for outside of budget
39 Per capita	$ 14,150	1.3%	$ 13,750	1.5%	$ 14,500	1.8%	$ 14,500	1.8%	$ 12,000	1.5%	no entry		$ 9,300	1.1%	$ 12,000	1.5%	$ 12,000	1.7%	$ 13,000	1.8%		0.0%	
40 Estimate of Giving Contingency	$ 25,000	2.3%	$ 40,000	4.5%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%	hard to say what this is
41 Total Non Operation	$ 379,263	35.2%	$ 219,947	24.6%	$ 113,197	14.1%	$ 132,752	16.8%	$ 117,940	14.6%	$ -	0.0%	$ 107,680	13.1%	$ 109,150	13.6%	$ 115,975	15.9%	$ 128,437	17.8%	$ 66,650	9.4%	
42																							
43 Total Expenses	$ 1,076,128	100.0%	$ 893,428	100.0%	$ 801,941	100.0%	$ 787,858	100.0%	$ 805,434	100.0%	$ 860,367	100.0%	$ 823,075	100.0%	$ 805,318	100.0%	$ 727,147	100.0%	$ 722,080	100.0%	$ 706,104	100.0%	
44 YTY Change	increase 35%		-17%		-10%		-2%		2%		7%		-4%		-2%		-10%		-1%		-2%		
45																							
46																							
47 Current Assets (cash/savings/inves	$ 981,631		$ 768,668		$ 886,556		$ 841,689		$ 816,796		$ 685,993		$ 652,918		$ 737,864		$ 744,691		$ 801,031		$ 899,433		stability is due to bequests and parking lot sale
48			$ (212,963)		$ 117,888		$ (44,867)		$ (24,893)		$ (130,803)		$ (33,075)		$ 84,946		$ 6,827		$ 56,340		$ 98,402		
49 Members	592		537		490		458		427		398		350		345		340		326		228		we were inconsistent year to year in culling our membership rolls
50 Pledges, Donations, SE, PC/PM	$ 1,205		$ 1,171		$ 1,196		$ 1,254		$ 1,429		$ 1,611		$ 1,498		$ 1,312		$ 1,326		$ 1,316		$ 1,667		
51 Donations/% of pledges	8%		9%		17%		15%		21%		40%		16%		8%		8%		9%		12%		reasonably predictible
52 Total Expenses/per member	$ 1,817.78		$ 1,663.74		$ 1,636.61		$ 1,720.21		$ 1,886.26		$ 2,161.73		$ 2,351.64		$ 2,334.26		$ 2,138.67		$ 2,214.97		$ 3,096.95		
53 Exp. Per memberminus Pledges PM	$ (612.55)		$ (492.42)		$ (440.24)		$ (466.24)		$ (457.16)		$ (550.27)		$ (853.53)		$ (1,021.79)		$ (812.35)		$ (899.34)		$ (1,430.28)		