

## Highlights of the Recommended 2012 Messiah Lutheran Church Budget

1. The recommended budget reflects the strategic plan as approved by council at its November 1<sup>st</sup> meeting with a section for the General Program and a section for the Elder Care Program. Salaries have been split between the two programs as described in the plan (See the attached salary worksheet for details).
2. The recommended budget includes all new staff envisioned by the strategic plan with their salaries, etc. prorated based on when they are expected to be hired (See the attached salary worksheet for details).
3. The General Budget is slightly higher than this year's budget and 5% higher than expected income for this year. The total recommended budget for the General Program is \$464,740 and for the Elder Care Program is \$125,350 making a grand total of \$590,090.
4. The recommended budget contains a 2% raise for all current staff persons.
5. The recommended budget continues the current practice of paying extra principal each month on the mortgage.
6. The recommended budget returns Synod Benevolence to the 2010 level of \$24,000 and reinstates the 2010 support of Tyson House for a total of \$2,400.
7. The recommended Elder Care Program Budget includes a one-time charge of \$15,000 for Call Committee and Moving expenses for the Associate Pastor and a \$1,500 one-time charge for Certification for the Parish Nurse.

Messiah Lutheran Church  
2012 Recommended Budget

Item	2011 Budget	2011 Estimated Actual	2012 Recommended Budget	Percent Increase Over 2011 Actual
<b><u>General Program &amp; Operating Budget</u></b>				
<b>Contributions</b>				
General Fund	\$ 391,150	\$ 364,592	\$ 387,000	6%
Messiah Local Ministry	\$ 63,585	\$ 64,049	\$ 64,000	0%
Loose Offering	\$ 5,255	\$ 7,814	\$ 8,300	6%
Interest and Dividends	\$ 100	\$ 202	\$ 270	34%
Coffee Hour Proceeds	\$ 1,100	\$ 1,103	\$ 1,100	0%
Building Usage Fees	\$ 1,810	\$ 1,257	\$ 1,250	-1%
Miscellaneous		\$ (326)		
Advance Mortgage		\$ -		
Thrivent Choice Dollars		\$ 2,833	\$ 2,820	0%
<b>Total General Program &amp; Operating Contrib.</b>	<b>\$ 463,000</b>	<b>\$ 441,524</b>	<b>\$ 464,740</b>	<b>5%</b>
<b>Expenses (See Attached Salary Worksheet)</b>				
Synod Benevolence	\$ 23,000	\$ 23,000	\$ 24,000	4%
UT Campus Ministry	\$ -	\$ -	\$ 2,400	
<b>Subtotal Mission Support</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 26,400</b>	<b>15%</b>
Adult Education	\$ 650	\$ 319	\$ 650	104%
Children and Youth Discipleship	\$ 4,640	\$ 3,123	\$ 5,083	63%
Congregation Care	\$ -	\$ -	\$ 120	
Evangelism	\$ 40	\$ -	\$ 40	
Fellowship	\$ 100	\$ -	\$ 200	
Library	\$ 100	\$ -	\$ 200	
Publicity	\$ 600	\$ 469	\$ 500	7%
Stewardship	\$ 1,000	\$ 711	\$ 1,000	41%
Worship & Music	\$ 3,600	\$ 3,496	\$ 4,000	14%
Altar Guild	\$ 700	\$ 1,211	\$ 1,600	32%
<b>Subtotal Ministry Support</b>	<b>\$ 11,430</b>	<b>\$ 9,329</b>	<b>\$ 13,393</b>	<b>44%</b>
Sr. Pastor's Salary	\$ 48,539	\$ 50,128	\$ 41,466	-17%
Sr. Pastor's Housing	\$ 15,000	\$ 15,000	\$ 15,000	0%
Sr. Pastor's Social Security	\$ 5,261	\$ 5,393	\$ 4,739	-12%
<b>Subtotal Sr. Pastor's Compensation<sup>1</sup></b>	<b>\$ 68,800</b>	<b>\$ 70,521</b>	<b>\$ 61,205</b>	<b>-13%</b>
Sr. Pastor's Pension	\$ 8,256	\$ 8,636	\$ 7,345	-15%
Sr. Pastor's LH&D Benefits	\$ 22,986	\$ 23,042	\$ 19,553	-15%
<b>Subtotal Sr. Pastor's Benefits<sup>1</sup></b>	<b>\$ 31,242</b>	<b>\$ 31,678</b>	<b>\$ 26,898</b>	<b>-15%</b>
Sr. Pastor's Auto Expenses	\$ 2,000	\$ 3,569	\$ 3,600	1%
Sr. Pastor's Book Allowance	\$ 500	\$ 349	\$ 500	43%
Sr. Pastor's Continuing Education	\$ 500	\$ -	\$ 1,000	
<b>Subtotal Sr. Pastor's Expenses<sup>1</sup></b>	<b>\$ 3,000</b>	<b>\$ 3,918</b>	<b>\$ 5,100</b>	<b>30%</b>

<sup>1</sup>See Attached Salary Worksheet for Compensation Splits

Messiah Lutheran Church  
2012 Recommended Budget

Item	2011 Budget	2011 Estimated Actual	2012 Recommended Budget	Percent Increase Over 2011 Actual
Assoc. Pastor's Salary	\$ -	\$ -	\$ 4,750	
Assoc. Pastor's Housing	\$ -	\$ -	\$ 1,875	
Assoc. Pastor's Social Security	\$ -	\$ -	\$ 507	
<b>Subtotal Assoc. Pastor's Compensation<sup>1</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,132</b>	
Assoc. Pastor's Pension	\$ -	\$ -	\$ 863	
Assoc. Pastor's LH&D Benefits	\$ -	\$ -	\$ 2,437	
<b>Subtotal Assoc. Pastor's Benefits<sup>1</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,300</b>	
Minister of Faith Formation Salary	\$ 23,000	\$ -	\$ 21,370	
Minister of Faith Formation Soc. Sec.			\$ 1,630	
<b>Subtotal Minister of Faith Formation</b>	<b>\$ 23,000</b>	<b>\$ -</b>	<b>\$ 23,000</b>	
Director of Traditional Music	\$ 24,768	\$ 25,387	\$ 25,895	2%
Director of Traditional Music Soc. Sec.	\$ 1,894	\$ 1,942	\$ 1,981	2%
Director of Traditional Music Cont. Ed.	\$ 1,050	\$ 1,130	\$ 1,050	-7%
<b>Subtotal Director of Trad. Music</b>	<b>\$ 27,712</b>	<b>\$ 28,459</b>	<b>\$ 28,926</b>	<b>2%</b>
Administrative Assistant Salary	\$ 31,660	\$ 32,452	\$ 22,178	-32%
Administrative Assistant Social Security	\$ 2,422	\$ 2,483	\$ 1,696	-32%
<b>Subtotal Administrative Assistant<sup>1</sup></b>	<b>\$ 34,082</b>	<b>\$ 34,935</b>	<b>\$ 23,874</b>	<b>-32%</b>
Business Manager Salary	\$ 4,800	\$ -	\$ -	
Business Manager Social Security	\$ 367	\$ -	\$ -	
<b>Subtotal Business Manager</b>	<b>\$ 5,167</b>	<b>\$ -</b>	<b>\$ -</b>	
Disciple Worship Leader Salary	\$ -	\$ -	\$ 5,342	
Disciple Worship Leader Soc. Sec.	\$ -	\$ -	\$ 408	
<b>Subtotal Disciple Worship Leader</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,750</b>	
Nursery Attendant Salary	\$ 2,300	\$ 1,873	\$ 2,300	23%
Nursery Attendant Social Security	\$ 176	\$ 143	\$ 176	23%
<b>Subtotal Nursery Attendant</b>	<b>\$ 2,476</b>	<b>\$ 2,016</b>	<b>\$ 2,476</b>	<b>23%</b>
Supply Clergy	\$ 2,000	\$ 2,130	\$ 2,250	6%
Supply Organist	\$ 550	\$ 500	\$ 500	0%
<b>Subtotal Supply</b>	<b>\$ 2,550</b>	<b>\$ 2,630</b>	<b>\$ 2,750</b>	<b>5%</b>
Seminarian Intern - Other	\$ 700	\$ -		
<b>Subtotal Staff</b>	<b>\$ 198,729</b>	<b>\$ 174,157</b>	<b>\$ 190,411</b>	<b>9%</b>
Synod Assembly	\$ 1,000	\$ 1,063	\$ 1,100	3%
Leadership Programs	\$ 300	\$ 310	\$ 300	-3%
<b>Subtotal Leadership Support</b>	<b>\$ 1,300</b>	<b>\$ 1,373</b>	<b>\$ 1,400</b>	<b>2%</b>

<sup>1</sup>See Attached Salary Worksheet for Compensation Splits

Messiah Lutheran Church  
2012 Recommended Budget

Item	2011 Budget	2011 Estimated Actual	2012 Recommended Budget	Percent Increase Over 2011 Actual
Office Equipment	\$ 12,000	\$ 12,883	\$ 13,000	1%
Computer Maintenance	\$ -	\$ 787	\$ 800	2%
Office Supplies	\$ 3,500	\$ 3,775	\$ 3,500	-7%
Postage	\$ 1,400	\$ 1,008	\$ 1,000	-1%
Simply Giving Fees	\$ 250	\$ 937	\$ 1,000	7%
Bank Charges/Service Fees	\$ -	\$ 107	\$ -	
Kitchen Coffee Supplies	\$ 1,300	\$ 451	\$ 500	11%
Publications	\$ 400	\$ 287	\$ 400	39%
Electronic Communications	\$ -	\$ -	\$ 500	
<b>Subtotal Supplies and Other</b>	<b>\$ 18,850</b>	<b>\$ 20,235</b>	<b>\$ 20,200</b>	<b>0%</b>
Utilities	\$ 32,755	\$ 28,984	\$ 31,000	7%
Telephone	\$ 4,800	\$ 5,186	\$ 5,400	4%
Property Committee	\$ 7,000	\$ 10,000	\$ 6,300	-37%
Insurance	\$ 5,066	\$ 5,232	\$ 5,400	3%
Insurance - Workers Comp.	\$ 1,434	\$ 1,239	\$ 1,400	13%
Maintenance Contracts & Repairs	\$ 32,000	\$ 33,103	\$ 36,800	11%
Mortgage Principal	\$ 51,934	\$ 54,107	\$ 58,310	8%
Mortgage Interest	\$ 74,702	\$ 72,529	\$ 68,326	-6%
<b>Subtotal Facility Expenses</b>	<b>\$ 209,691</b>	<b>\$ 210,380</b>	<b>\$ 212,936</b>	<b>1%</b>
<b>Subtotal Office and Facility</b>	<b>\$ 228,541</b>	<b>\$ 230,615</b>	<b>\$ 233,136</b>	<b>1%</b>
<b>Total General Program &amp; Operating Expense</b>	<b>\$ 463,000</b>	<b>\$ 438,474</b>	<b>\$ 464,740</b>	<b>6%</b>

Messiah Lutheran Church  
2012 Recommended Budget

Item	2011 Budget	2011 Estimated Actual	2012 Recommended Budget	Percent Increase Over 2011 Actual
<b><u>Elder Care Program Budget</u></b>				
<b>Contributions</b>				
Badenhop Fund Earnings			\$ 121,000	
Loose Offering			\$ 4,350	
<b>Total Elder Care Program Contributions</b>			<b><u>\$ 125,350</u></b>	
<b>Expenses (See Attached Salary Worksheet)</b>				
Sr. Pastor's Salary			\$ 9,965	
Sr. Pastor's Housing				
Sr. Pastor's Social Security			\$ 835	
<b>Subtotal Sr. Pastor's Compensation<sup>1</sup></b>			<b><u>\$ 10,800</u></b>	
Sr. Pastor's Pension			\$ 1,296	
Sr. Pastor's LH&D Benefits			\$ 3,451	
<b>Subtotal Sr. Pastor's Benefits<sup>1</sup></b>			<b><u>\$ 4,747</u></b>	
Assoc. Pastor's Salary			\$ 14,250	
Assoc. Pastor's Housing			\$ 5,625	
Assoc. Pastor's Social Security			\$ 1,521	
<b>Subtotal Assoc. Pastor's Comp<sup>1</sup></b>			<b><u>\$ 21,396</u></b>	
Assoc. Pastor's Pension			\$ 2,588	
Assoc. Pastor's LH&D Benefits			\$ 7,310	
<b>Subtotal Assoc. Pastor's Benefits<sup>1</sup></b>			<b><u>\$ 9,898</u></b>	
Assoc. Pastor's Auto Expenses			\$ 1,800	
Assoc. Pastor's Book Allowance			\$ 250	
Assoc. Pastor's Continuing Education			\$ 500	
Call Committee & Moving Expenses			\$ 15,000	
<b>Subtotal Assoc. Pastor's Expenses<sup>1</sup></b>			<b><u>\$ 17,550</u></b>	
Parish Nurse Salary			\$ 21,370	
Parish Nurse Social Security			\$ 1,630	
<b>Subtotal Parish Nurse Compensation</b>			<b><u>\$ 23,000</u></b>	
Parish Nurse Certification Expense			\$ 1,500	
Parish Nurse Auto Expense			\$ 1,500	
<b>Subtotal Parish Nurse Expenses</b>			<b><u>\$ 3,000</u></b>	
Administrative Assistant Salary			\$ 10,923	
Administrative Assistant Soc. Sec.			\$ 836	
<b>Subtotal Administrative Assistant<sup>1</sup></b>			<b><u>\$ 11,759</u></b>	
<b>Subtotal Staff</b>			<b><u>\$ 102,150</u></b>	

<sup>1</sup>See Attached Salary Worksheet for Compensation Splits

Messiah Lutheran Church  
2012 Recommended Budget

Item	2011 Budget	2011 Estimated Actual	2012 Recommended Budget	Percent Increase Over 2011 Actual
<b>Ministry Support</b>				
Fellowship Events			\$ 5,000	
Office Supplies			\$ 2,000	
Postage			\$ 2,000	
Equipment			\$ 1,000	
Publications			\$ 200	
Transportation			\$ 5,000	
Care Assistance/Scholarships			\$ 8,000	
<b>Subtotal Ministry Support</b>			<b>\$ 23,200</b>	
<b>Total Elder Care Program Expenses</b>			<b>\$ 125,350</b>	

<sup>1</sup>See Attached Salary Worksheet for Compensation Splits

## 2012 Staff Salary Worksheet

Staff Member	Expense Category	Total Expense	Proportion in 2012	Proportion to General Operating	Proportion to Elder Care
<b>Senior Pastor</b>					
	Salary	\$ 51,431	\$ 51,431	\$ 41,466	\$ 9,965
	Housing Allw.	\$ 15,000	\$ 15,000	\$ 15,000	
	Social Security	\$ 5,575	\$ 5,575	\$ 4,739	\$ 836
	Subtotal	\$ 72,006	\$ 72,006	\$ 61,205	\$ 10,801
	Pension	\$ 8,641	\$ 8,641	\$ 7,345	\$ 1,296
	LH&D Benefits	\$ 23,004	\$ 23,004	\$ 19,553	\$ 3,451
	Subtotal	\$ 31,645	\$ 31,645	\$ 26,898	\$ 4,747
	Auto Expenses	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
	Book Allowance	\$ 500	\$ 500	\$ 500	\$ -
	Continuing Ed.	\$ 500	\$ 500	\$ 500	\$ -
	Subtotal	\$ 4,600	\$ 4,600	\$ 4,600	\$ -
	<b>Total Senior Pastor</b>	<b>\$ 108,251</b>	<b>\$ 108,251</b>	<b>\$ 92,703</b>	<b>\$ 15,548</b>
<b>Associate Pastor for Care &amp; Service</b>					
	Salary	\$ 38,000	\$ 19,000	\$ 4,750	\$ 14,250
	Housing Allw.	\$ 15,000	\$ 7,500	\$ 1,875	\$ 5,625
	Social Security	\$ 4,055	\$ 2,028	\$ 507	\$ 1,521
	Subtotal	\$ 57,055	\$ 28,528	\$ 7,132	\$ 21,396
	Pension	\$ 6,900	\$ 3,450	\$ 863	\$ 2,588
	LH&D Benefits	\$ 19,500	\$ 9,750	\$ 2,438	\$ 7,313
	Subtotal	\$ 26,400	\$ 13,200	\$ 3,300	\$ 9,900
	Auto Expenses	\$ 3,600	\$ 1,800	\$ -	\$ 1,800
	Book Allowance	\$ 500	\$ 250	\$ -	\$ 250
	Continuing Ed.	\$ 500	\$ 250	\$ -	\$ 250
	Subtotal	\$ 4,600	\$ 2,300	\$ -	\$ 2,300
	<b>Total Associate Pastor</b>	<b>\$ 88,055</b>	<b>\$ 44,028</b>	<b>\$ 10,432</b>	<b>\$ 33,596</b>
<b>Minister of Faith Formation</b>					
	Salary	\$ 21,370	\$ 21,370	\$ 21,370	\$ -
	Social Security	\$ 1,630	\$ 1,630	\$ 1,630	\$ -
	<b>Total Min. Faith Form.</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ 23,000</b>	<b>\$ -</b>

## 2012 Staff Salary Worksheet

Staff Member	Expense Category	Total Expense	Proportion in 2012	Proportion to General Operating	Proportion to Elder Care
<b>Director of Traditional Music</b>					
	Salary	\$ 25,895	\$ 25,895	\$ 25,895	\$ -
	Social Security	\$ 1,981	\$ 1,981	\$ 1,981	\$ -
	Continuing Ed.	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
	Total Dir. Of Trad. Mus.	\$ 28,926	\$ 28,926	\$ 28,926	\$ -
<b>Administrative Assistant</b>					
	Salary	\$ 33,101	\$ 33,101	\$ 22,178	\$ 10,923
	Social Security	\$ 2,532	\$ 2,532	\$ 1,696	\$ 836
	Total Admin Assist	\$ 35,633	\$ 35,633	\$ 23,874	\$ 11,759
<b>Parish Nurse</b>					
	Salary	\$ 21,370	\$ 21,370	\$ -	\$ 21,370
	Social Security	\$ 1,630	\$ 1,630	\$ -	\$ 1,630
	Certification Expense	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
	Auto Expense	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
	Total Parish Nurse	\$ 26,000	\$ 26,000	\$ -	\$ 26,000
<b>Disciple Worship Service Leader</b>					
	Salary	\$ 21,370	\$ 5,343	\$ 5,343	\$ -
	Social Security	\$ 1,630	\$ 408	\$ 408	\$ -
	Total Worship Lead	\$ 23,000	\$ 5,750	\$ 5,750	\$ -
<b>Nursery Attendant</b>					
	Salary	\$ 2,300	\$ 2,300	\$ 2,300	\$ -
	Social Security	\$ 176	\$ 176	\$ 176	\$ -
	Total Nurs. Attend.	\$ 2,476	\$ 2,476	\$ 2,476	\$ -
<b>Total Staff</b>		\$ 335,341	\$ 274,064	\$ 187,161	\$ 86,902