

To the Congregation at Good Shepherd,

It is time to review and approve a budget for 2019. This budget represents the vision that we believe God has for Good Shepherd Lutheran Church. The board of trustees has gone through the process of determining how we, as a congregation, can best fund that vision. As you review the budget, you may have questions about why we are spending money in a particular area or what it will accomplish. The board will be happy to answer your questions. Here are a few of the highlights and changes:

- We are projecting a 5% increase in offerings over 2018 annualized numbers.
- We are using the most recent Christmas and Easter offerings to forecast for next year.
- There is an overall 2.5% increase for staff wages.
- We anticipate a 3.17% increase in cost of benefits for staff.
- Rental income reflects in rental rates.
- Rental cost is reflective of all utilities except water being paid for by tenants.
- Water decrease is due to reducing water from every other day to every 3 days.
- Property tax is paid in November.
- Payroll taxes for the Pastors are now in SE taxes.

As you read through the budget, you will probably get overwhelmed by the numbers and may wonder how we can meet such a budget. Consider that God has and will take care of that so long as we are faithful to Him. As the need arises, He will give us the means and the opportunity to share what he has entrusted to us. We get to impact people for Christ through our missions, in worship, evangelizing to those who need to know Him, feeding and serving the needy, fellowshiping with each other, and being His light to our community. It is exciting to be used in this way.

Do me and yourself a favor. Read 2 Corinthians chapter 9. In verse 12 we are told that we are not only supplying the needs of the Lord's people but also overflowing in many expressions of thanks to God. Our generous act of stewardship doesn't merely fund a budget, it really is an expression of our love for God and His people.

Bless you for serving Him,

*Dennis Dickerson*

President, Board of Trustees

Members of the Board of Trustees will be available to discuss the budget after services on October 21 and October 28.

# 2019 Budget Proposal

	<u>Jan - Aug 18</u>	<u>Annualized 2018</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Offerings</b>				
<b>Loose Offerings</b>				
Cash Offering - 1st Week	2,978.86	4,468.29	5,309.18	4,691.70
Cash Offering - 2nd Week	3,034.85	4,552.28	4,794.63	4,779.89
Cash Offerings - 3rd Week	4,019.85	6,029.78	3,235.80	6,331.26
Cash Offerings - 4th Week	3,070.41	4,605.62	4,572.05	4,835.90
Cash Offerings - 5th Week	735.75	6,702.44	2,781.15	7,037.56
<b>Total Loose Offerings</b>	<u>13,839.72</u>	<u>26,358.39</u>	<u>20,692.81</u>	<u>27,676.31</u>
<b>Member Offerings</b>				
General Contribution - 1st Week	95,395.59	143,093.39	178,505.53	150,248.05
General Contribution - 2nd Week	117,669.31	176,503.97	178,215.45	185,329.16
General Contribution - 3rd Week	94,514.42	141,771.63	130,103.43	148,860.21
General Contribution - 4th Week	72,891.44	109,337.16	132,161.36	114,804.02
General Contribution - 5th Week	22,087.01	33,130.52	46,705.06	34,787.04
<b>Total Member Offerings</b>	<u>402,557.77</u>	<u>603,836.66</u>	<u>665,690.83</u>	<u>634,028.49</u>
<b>Special Offerings</b>				
Easter/Christmas Offerings	14,252.56	14,252.56	27,992.01	39,000.00
Thrivent Choice	1,433.00	2,149.50	2,782.29	2,256.98
<b>Total Special Offerings</b>	<u>15,685.56</u>	<u>16,402.06</u>	<u>30,774.30</u>	<u>41,256.98</u>
<b>Total Offerings</b>	<u>432,083.05</u>	<u>646,597.11</u>	<u>717,157.94</u>	<u>702,961.77</u>
<b>Other Income</b>				
Building Use	2,283.52	3,425.28	2,627.20	3,596.54
<b>Daycare Rental Income</b>				
Daycare Custodical & Maint Inc	1,333.36	2,000.04	2,000.00	2,000.00
Daycare Rent	8,000.00	12,000.00	12,000.00	12,000.00
Daycare Rental Income - Other	0.00	0.00	3,105.00	0.00
<b>Total Daycare Rental Income</b>	<u>9,333.36</u>	<u>14,000.04</u>	<u>17,105.00</u>	<u>14,000.00</u>
Interest / Dividends	546.25	819.38	700.00	820.00
<b>Rental Income</b>				
Rental - 1/2 House	500.00	750.00	5,400.00	9,600.00
Rental - Johnson Way House	8,000.00	12,000.00	12,000.00	13,200.00
Rental - Milestone Houses	19,200.00	28,800.00	28,800.00	28,800.00
<b>Total Rental Income</b>	<u>27,700.00</u>	<u>41,550.00</u>	<u>46,200.00</u>	<u>51,600.00</u>
<b>Total Other Income</b>	<u>39,863.13</u>	<u>59,794.70</u>	<u>66,632.20</u>	<u>70,016.54</u>
<b>Total Income</b>	<u>471,946.18</u>	<u>706,391.80</u>	<u>783,790.14</u>	<u>772,978.32</u>
<b>Expense</b>				
<b>Benevolence Expense</b>				
Benevolence Contingency	4,281.27	6,421.91	7,171.56	
Children of the Peace (COPI)	2,666.72	4,000.08	4,000.00	
China Services Ventures	3,318.28	4,977.42	5,000.00	
Christian Motorcycle Assoc	800.00	1,200.00	1,200.00	
Christmas Stocking	1,333.36	2,000.04	2,000.00	
<b>Eastern European Mission</b>				
Belarus Mission - Valery	1,590.89	2,386.34	2,500.00	

Eastern European Mission - Other	636.37	954.56	1,000.00	
<b>Total Eastern European Mission</b>	<b>2,227.26</b>	<b>3,340.89</b>	<b>3,500.00</b>	<b>0.00</b>
Epiphany Fellowship	1,200.00	1,800.00	1,000.00	
Family Promise	1,400.00	2,100.00	2,100.00	
FCCCS Utah-Samoan Church	1,333.36	2,000.04	2,000.00	
Good News Jail & Prison Ministr	825.75	1,238.63	1,250.00	
Good Samaritan	1,600.00	2,400.00	2,400.00	
International Health Partners				
Tanzania Mission Trip	3,500.00	5,250.00	3,500.00	
International Health Partners - Other	933.28	1,399.92	1,400.00	
<b>Total International Health Partners</b>	<b>4,433.28</b>	<b>6,649.92</b>	<b>4,900.00</b>	<b>0.00</b>
InterVarsity Christian Fellowsh	1,600.00	2,400.00	2,400.00	
Journey UP Mentor Project	1,333.28	1,999.92	2,000.00	
LCMC - Intermountain	800.00	1,200.00	1,200.00	
LCMC - National	4,666.72	7,000.08	7,000.00	
Monterrey Mex Mission	1,254.52	1,881.78	1,800.00	
Pregnancy Resource Center	2,718.15	4,077.23	4,100.00	
Rescue Mission	800.00	1,200.00	1,200.00	
Royal Family KIDS	2,002.64	3,003.96	3,000.00	
Standing Together	800.00	1,200.00	1,200.00	
Viet Nam Mission	2,333.36	3,500.04	3,500.00	
Vine Institute/ Mission Door	2,666.72	4,000.08	4,000.00	
Unbudgeted Mission Funds	0.00	0.00	3,794.23	
Benevolence Expense - Other	0.00	0.00	0.00	
<b>Total Benevolence Expense</b>	<b>46,394.67</b>	<b>69,592.01</b>	<b>71,715.79</b>	<b>70,296.18</b>
<b>Building &amp; Properties</b>				
Utilities				
Electricity	13,846.01	20,769.02	17,126.06	21,862.00
Gas	4,067.72	6,101.58	5,927.88	6,423.00
Security	2,556.36	3,834.54	3,582.06	4,036.00
Sewer	109.20	163.80	163.80	164.00
Telephone	1,882.68	2,824.02	2,745.17	2,825.00
Waste Disposal	893.48	1,340.22	1,236.77	1,410.00
Water	7,944.13	11,916.20	5,443.58	7,000.00
<b>Total Utilities</b>	<b>31,299.58</b>	<b>46,949.37</b>	<b>36,225.32</b>	<b>43,720.00</b>
<b>Total Building &amp; Properties</b>	<b>31,299.58</b>	<b>46,949.37</b>	<b>36,225.32</b>	<b>43,720.00</b>
<b>Business Expense</b>				
Jeff Stephenson	1,228.29	1,842.44	1,500.00	1,500.00
Jolyn Dickerson	324.01	486.02	1,500.00	1,500.00
Pastor James Wakefield	3,520.44	5,280.66	4,750.00	4,750.00
Pastor Jeff Tally	376.59	564.89	4,750.00	4,750.00
Pastor Susan Westland	1,789.52	2,684.28	4,750.00	4,750.00
<b>Total Business Expense</b>	<b>7,238.85</b>	<b>10,858.28</b>	<b>17,250.00</b>	<b>17,250.00</b>
<b>Expense Transfers</b>				
Family Ministry	11,016.69	16,525.04	13,200.00	11,000.00
Young Adult Ministry	0.00	0.00	500.00	0.00
<b>Total Expense Transfers</b>	<b>11,016.69</b>	<b>16,525.04</b>	<b>13,700.00</b>	<b>11,000.00</b>
<b>Facilities &amp; Maintenance</b>				
Facility Equipment Expense	504.66	756.99	2,000.00	2,000.00
Facility Improvements	2,285.98	3,428.97	6,000.00	6,000.00
Facility Supplies	2,637.98	3,956.97	3,500.00	3,500.00

General Repairs & Maintenance	1,890.74	2,836.11	3,000.00	3,000.00
Grounds Care	1,844.20	2,766.30	2,000.00	2,000.00
HVAC Repair & Expenses	801.84	1,202.76	1,500.00	1,500.00
Lighting / Electrical Repair	222.20	333.30	1,000.00	1,000.00
Miscellaneous R&M	666.65	999.98	1,000.00	1,000.00
Parking Lot Upkeep	249.99	374.99	1,000.00	1,000.00
Security System	799.56	1,199.34	1,200.00	1,200.00
Snow Removal	1,325.91	1,988.87	3,500.00	3,500.00
Vehicle Repairs & Expense	402.66	603.99	500.00	500.00
<b>Total Facilities &amp; Maintenance</b>	<b>13,632.37</b>	<b>20,448.56</b>	<b>26,200.00</b>	<b>26,200.00</b>
<b>Insurance &amp; Taxes</b>				
Property Tax	-622.88	-934.32	5,500.00	5,100.00
Property/Vehicle/Pastor Liab.	12,038.00	18,057.00	15,500.00	18,000.00
<b>Total Insurance &amp; Taxes</b>	<b>11,415.12</b>	<b>17,122.68</b>	<b>21,000.00</b>	<b>23,100.00</b>
<b>Meetings &amp; Conferences</b>				
LCMC Convention	0.00	0.00	1,000.00	1,000.00
Leadership Training - Members	500.00	750.00	500.00	500.00
<b>Total Meetings &amp; Conferences</b>	<b>500.00</b>	<b>750.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Membership Events &amp; Expenses</b>				
Adult Education	1,204.80	1,807.20	2,000.00	2,000.00
Evangelical Marketing/Banners	128.53	192.80	2,000.00	2,000.00
Fellowship Events	-106.31	-159.47	500.00	500.00
Hospitality / Shepherd's Care	637.73	956.60	500.00	1,000.00
Offering Envelopes & Equipment	481.50	722.25	500.00	500.00
Picnic/Campout	-810.00	-1,215.00	400.00	400.00
Prayer Ministry	38.95	58.43	50.00	50.00
Stephen Ministry	957.77	1,436.66	4,000.00	4,000.00
<b>Total Membership Events &amp; Expenses</b>	<b>2,532.97</b>	<b>3,799.46</b>	<b>9,950.00</b>	<b>10,450.00</b>
<b>Office Expenses</b>				
Background Checks	118.65	177.98	300.00	300.00
Bank Charges	1,573.24	2,359.86	1,300.00	1,300.00
Computer Software/Website	3,743.00	5,614.50	6,000.00	6,000.00
Copy Machine/Lease/Maint	709.47	1,064.21	2,000.00	2,000.00
Misc. Expenses	37.00	55.50	150.00	150.00
Office Equipment & Repair	83.70	125.55	800.00	800.00
Postage	389.00	583.50	1,200.00	1,000.00
Staff Expense	135.91	203.87	200.00	200.00
Supplies	1,430.32	2,145.48	2,700.00	2,700.00
Visa Rebate Account	-840.02	-1,260.03	-700.00	-1,260.00
<b>Total Office Expenses</b>	<b>7,380.27</b>	<b>11,070.41</b>	<b>13,950.00</b>	<b>13,190.00</b>
Payroll Expenses	607.25			
<b>Personnel Expenses</b>				
Nursery	1,340.00	2,010.00	2,500.00	2,100.00
<b>Office Staff</b>				
Benefits - Staff	15,375.92	23,063.88	25,075.00	23,795.01
Payroll Taxes - Staff	12,170.47	18,255.71	17,000.00	16,474.00
Salary & Wages - Staff	149,651.08	224,476.62	228,707.00	213,201.00
<b>Total Office Staff</b>	<b>177,197.47</b>	<b>265,796.21</b>	<b>270,782.00</b>	<b>253,470.01</b>
<b>Pastor</b>				
J. Tally				
J. Tally - Retirement	4,127.68	6,191.52	6,191.50	6,346.29

J. Tally - Salary	41,276.64	61,914.96	61,915.00	\$63,462.88
<b>Total J. Tally</b>	<b>45,404.32</b>	<b>68,106.48</b>	<b>68,106.50</b>	<b>69,809.17</b>
<b>J. Wakefield</b>				
J. Wakefield - Retirement	4,824.96	7,237.44	7,237.44	7,418.38
J. Wakefield - Salary	48,249.60	72,374.40	72,374.39	\$74,183.75
<b>Total J. Wakefield</b>	<b>53,074.56</b>	<b>79,611.84</b>	<b>79,611.83</b>	<b>81,602.13</b>
<b>S. Westland</b>				
S. Westland - Retirement	3,857.04	5,785.56	5,785.00	5,930.14
S. Westland - Salary	38,570.08	57,855.12	57,855.00	\$59,301.38
<b>Total S. Westland</b>	<b>42,427.12</b>	<b>63,640.68</b>	<b>63,640.00</b>	<b>65,231.52</b>
Payroll Taxes - Pastors	0.00	0.00	5,000.00	0.00
Medical - Pastors	15,641.12	23,461.68	21,637.00	24,205.42
SE Taxes - Pastors	9,799.20	14,698.80	14,823.00	15,065.78
<b>Total Pastor</b>	<b>166,346.32</b>	<b>249,519.48</b>	<b>252,818.33</b>	<b>255,914.02</b>
Payroll Services	0.00	0.00	1,000.00	0.00
Work Comp Insurance	4,110.00	6,165.00	3,500.00	1,018.00
Worship Leaders	12,979.00	19,468.50	13,200.00	17,400.00
Personnel Expenses - Other	0.00	0.00	1,000.00	0.00
<b>Total Personnel Expenses</b>	<b>361,972.79</b>	<b>542,959.19</b>	<b>544,800.33</b>	<b>529,902.03</b>
<b>Professional Services</b>				
Accounting	4,685.15	7,027.73	6,500.00	7,000.00
<b>Total Professional Services</b>	<b>4,685.15</b>	<b>7,027.73</b>	<b>6,500.00</b>	<b>7,000.00</b>
<b>Rentals</b>				
<b>Repairs &amp; Maintenance</b>				
1/2 House R&M	744.51	1,116.77	1,000.00	1,000.00
Johnson Way House R&M	1,478.98	2,218.47	1,000.00	1,000.00
Milestone #1 R&M	726.95	1,090.43	1,000.00	1,000.00
Milestone #2 R&M	26.48	39.72	1,000.00	1,000.00
<b>Total Repairs &amp; Maintenance</b>	<b>2,976.92</b>	<b>4,465.38</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>Utilities</b>				
1/2 House Utilities	1,193.65	1,790.48	1,500.00	800.00
Johnson Way House Utilities	660.38	990.57	700.00	1,000.00
Milesstone #2 Utilities	621.82	932.73	2,800.00	1,000.00
Milestone #1 Utilities	1,585.41	2,378.12	1,700.00	1,600.00
<b>Total Utilities</b>	<b>4,061.26</b>	<b>6,091.89</b>	<b>6,700.00</b>	<b>4,400.00</b>
<b>Total Rentals</b>	<b>7,038.18</b>	<b>10,557.27</b>	<b>10,700.00</b>	<b>8,400.00</b>
<b>Worship Expenses</b>				
Altar Guild	1,267.78	1,901.67	2,000.00	2,000.00
Dance Ministry	-65.00	-97.50	500.00	500.00
Instrumental	1,270.00	1,905.00	3,000.00	2,500.00
Music Development	779.07	1,168.61	1,500.00	1,500.00
Music Subscription/Copyright	1,314.15	1,971.23	1,300.00	1,500.00
Purchase/Repair Equip	341.41	512.12	250.00	250.00
Seasonal	193.00	289.50	500.00	500.00
Sound Ministry	671.04	1,006.56	750.00	750.00
Worship Support	578.24	867.36	500.00	600.00
<b>Total Worship Expenses</b>	<b>6,349.69</b>	<b>9,524.54</b>	<b>10,300.00</b>	<b>10,100.00</b>
<b>Total Expense</b>	<b>512,063.58</b>	<b>767,184.50</b>	<b>783,791.44</b>	<b>772,108.21</b>
<b>Net Ordinary Income</b>	<b>-40,117.40</b>	<b>-60,792.70</b>	<b>-1.30</b>	<b>870.11</b>