

# FIRST UNITED CHURCH OF CHRIST

## 2022 BUDGET MEETING

As a member and friend of  
First United Church of Christ.....



You are important in the decision-making that helps  
lay a strong foundation for our church's future.

Please attend our annual budget meeting on Sunday, November 13, 2022, 10:00 a.m., when we vote on  
the proposed budget for 2023.

Much time, thought, and prayer have been given by church leadership in the creation of this budget; we  
ask that you take a few minutes to read through the following pages and become familiar with the  
numbers they are presenting. If you have questions, please contact the church office or an Executive  
Council member listed below. Thank you.

President	Tina Truttmann	Christian Education	Sandi Van Sistine
Vice President	Vacant	Membership	Sharon Lindow
Secretary	Connie Meyer	Music & Worship	Dave Thaldorf
Stewardship	Pat Truttmann	Outreach	Vacant
Building & Grounds	Dave Rentmeester	Pastor	Adam Westrich

Financial Secretaries – Lori Burroughs and Barb Meyer

# **First United Church of Christ**

509 S. Webster Ave., Green Bay, Wis.

## **Annual Budget Meeting**

Sunday, November 21, 2021, 9:00am

### **Agenda**

Call to Order  
Opening Prayer  
Confirmation of Quorum

**Review of November 21, 2021, Budget Meeting Minutes**

**Review of June 5, 2022, Special Meeting**

*Motion Regarding Minutes*

**Review of**

**Special Reports**

*Motion Regarding Reports*

**Presentation of Proposed Budget**

*Motion Regarding Proposed Budget*

**Church Satisfaction Survey Report**

**Motion to Adjourn**

## **Annual Budget Meeting**

**11/21/21**

Deb Zich called the annual budget meeting to order and lead the meeting with prayer.

Quorum was present.

Lori Wirtz made a motion to accept the 11/22/20 annual budget minutes; Sharon Lindow seconded and the motion was carried.

Barb Brenkus had 3 questions:

- 1) What/who is the United Church Foundation(top page 4), and the money involved and it was clarified by that this was Planned Giving.
- 2) Do people give money to the Building Account (bottom pg 4) and the answer was yes; provided by Barb Meyer.
- 3) Where does the Reserve Account money come from? In prosperous years money is set aside for lean years (answered by Barb Meyer).

Kristin Moreland had many questions regarding the breakdown of all the expenses from 2021. She would like to see actual year to date expenses as well as summaries.

Dale Volrath would like to see the budget reports given out at an earlier date in preparation for the meeting.

Barb Snook made a motion to accept the special reports as given; Lori Wirtz seconded and the motion was carried.

Eliza Andrews made a suggestion to possibly give a mid-year progress budget.

Barb Snook made a suggestion to possibly add a third column in the budget summaries for year to date expenses.

Lori Wirtz made a suggestion that council consider putting together a committee to look at what is the best way to publish the financials.

Barb Meyer made a motion to accept the proposed 2022 budget as printed; Sandi Van Sistine seconded and the motion was carried.

Lori Wirtz made a motion to adjourn the meeting; Sharon Lindow seconded and the motion was carried.

Deb Zich closed the meeting with prayer.

Respectfully submitted,

Amy Kempf

**FIRST UNITED CHURCH OF CHRIST – GREEN BAY**  
**Special Meeting Minutes**

**DRAFT**

**Meeting Date: June 5, 2022**      **Location: First United Church of Christ, Green Bay**

**Call to Order:** The meeting was called to order at 10:04 a.m. by President Deb Zich who started with a prayer from Romans. Following the prayer, she indicated there was a quorum present and began the meeting.

**Sustainability Fund:** President Zich began the discussion by indicating the council voted twice previously for the creation of the sustainability fund. However, the congregation hadn't yet voted on it so the purpose of this special meeting was to explain the fund and ask the congregation to formally approve its creation. To help the congregation understand the reasons for the fund, she invited Tom Karman to come forward to discuss the history and purpose of the sustainability fund.

Tom Karman reported that discussion about the fund began over two years ago as the pastoral transition committee began its work due to the impending retirement of Pastor Bob Laubenstein. They understood that the cost of a transition was approximately \$60,000 and that this cost was not in the operating budget so they began examining other possible sources of funding.

Karman reported that the church has three funds in addition to its operating fund.

**Building Fund:** This is money left over from the building project and the current balance is approximately \$25,000.

**Planned Giving Fund:** This is an endowment fund and only interest is used. The current balance is approximately \$435,000.

**Operating Reserve Fund:** Income in excess of expenditures in the operating budget is rolled into this fund on an annual basis. This fund is meant to support the annual budget. The ideal minimum amount in the fund is 6 months of expenditures so there is a reserve in the event of an emergency—such as a pandemic. This is the fund that was used to pay for the pastoral transition. However, with a balance of approximately \$200,000, it became obvious that in the event of more frequent transitions or more emergencies like the COVID pandemic, this fund would become exhausted quickly.

Therefore, it was conceived that a sustainability fund could be created to help the church be able to respond to important events and emergencies. It could be set up as an endowment fund so only interest is eligible for expenditure. It would be used for things that don't fit into the typical operational or building funds. Spending would be designated by the church council. People can contribute directly to this fund and all monies will be invested to hopefully grow over time.

President Zich asked how much is earmarked for this fund. Karman indicated \$50,000 was an initial gift and smaller gifts of \$15,000-\$16,000 were earmarked to be added. This fund is perfect for smaller gifts by people who want to see the church remain sustainable into the future.

Ken Wirtz asked if money from the sustainability fund would be given away every year. Karman responded that an annual distribution isn't expected. It would be used for special events and is expected to be distributed infrequently. Recurring expenditures need to be included in the annual budget instead of being funded by this fund.

A motion was made to approve the establishment of the sustainability fund. (Sandi Van Sistine/Ken Wirtz)\*

There was a question from Barb Brenkus about who would be approving the expenditures from this fund. Karen Kranzush indicated it was her understanding that all expenditures over a certain amount needed to be brought to the congregation for approval. Eliza Andrews reported that the constitution says there is a limit of \$3,000 on expenditures if not specified by policy or budget. All expenditures over

\$3,000 would have to be approved by the congregation. All expenditures under \$3,000 can be approved by the council.

President Zich called for a vote on the motion to create the sustainability fund. It passed unanimously. President Zich provided an update on the pastoral transition. She also indicated that Sandi Van Sistine would be available following the meeting until 11:30 a.m. (or at another time by appointment) if anyone would like to learn more. The council is working on preparing a letter to send to the Laubenstein family to invite them back to the church once the year has passed since Pastor Bob's retirement.

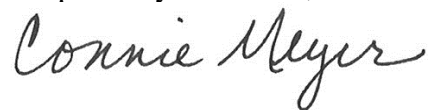
There were several corrections to information discussed at the annual meeting.

1. Barb Meyer indicated there was a mention of a past minister's wife serving on the pastor parish committee. Following the meeting, a review of past documents was made and it is clear that Jane Laubenstein never served on the pastor parish committee.
2. Lori Burroughs indicated there was a question regarding an overage in an expense account. At the meeting, Pat Truttmann indicated that he believed the overage was due to expenditures from a retirement account. After the meeting, the overage was examined and it was found that the \$5,000 overage was actually due to moving expenses for Pastor Adam that were approved but not in the annual budget.

There was a motion to adjourn. (Sharon Lindow/Ken Wirtz)\*

The meeting adjourned at 10:27 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Connie Meyer".

Connie Meyer, Secretary

## REPORTS

### Summary of Planned Giving Finances - Prepared for 2022 Fall Budget Meeting

**Assets**

United Church Foundation UCF <i>(as of 10/31/2022)</i>	\$395,288
Bank Account <i>(as of 10/31/2022)</i>	-
<b>TOTAL</b>	<b>\$395,288</b>

**Semi-Annual Disbursements**

	<i>Spring 2022</i>	<i>Fall 2022</i>
<u>Community Outreach</u>		
Laundry of Love	\$500	
Jake's Network of Hope		\$500
Salvation Army		\$300
 <u>Wider Mission</u>		
Brown Bag Ministries		\$500
Gideon Bibles	\$500	\$500
Doctors Without Borders	\$1,000	
UCC WI Conference		\$1,000
 <u>Innovative Ministries</u>		
Unwrapping Your Gifts		\$750
Friends Who Care		\$200
LYTE Collective Center	\$1,000	\$500
 <u>Capital Assets</u>		
Monitoes for Church		\$700
 <u>Camp/Leadership Scholarships</u>		
Lakeland College Scholarships	\$500	\$500
Northland College Scholarship	\$500	\$500
Liberty University	\$500	\$500
Youth Mission Trip		\$1,000
 <b>Total Allocations</b>	<b>\$4,500</b>	<b>\$7,450</b>

<p><b>Building Account</b> As of September 30, 2022 Total:     \$20,596.67</p>	<p><b>Reserve Account</b> As of September 30, 2022 Total:     \$181,629.20</p>
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**Budget Summaries  
Expenses**

	Budget 2022	Actuals as of 9/30/2022	2023 Budget Proposal 1 (-25%)	2023 Budget Proposal 2 (-10%)
Administration	\$54,329.00	\$39,017.28	\$42,846.00	\$54,029.00
Building and Grounds	\$30,300.00	\$20,306.62	\$27,500.00	\$27,500.00
Christian Education	\$5,800.00	\$1,619.73	\$2,200.00	\$2,200.00
Music and Worship	\$24,800.00	\$11,831.14	\$16,300.00	\$17,950.00
Membership	\$5,000.00	\$1,337.73	\$2,100.00	\$2,100.00
Outreach	\$9,500.00	\$5,473.75	\$5,000.00	\$5,000.00
Pastoral Compensation	\$92,888.00	\$70,501.64	\$77,708.00	\$96,380.00
Other - Leadership	\$9,000.00	\$1,375.58	\$3,200.00	\$3,200.00
<b>Total</b>	<b>\$231,617.00</b>	<b>\$151,463.47</b>	<b>\$176,854.00</b>	<b>\$208,359.00</b>

**Income**

	Budget 2022	Actuals as of 9/30/2022	2023 Budget Proposal 1 (-25%)	2023 Budget Proposal 2 (-10%)
Pledges	\$131,400.00	\$72,680.00	\$82,464.00	\$82,464.00
Non Pledged	\$70,000.00	\$30,766.00	\$70,000.00	\$70,000.00
Loose Offering	\$7,000.00	\$27,392.09	\$4,336.00	\$4,336.00
Other Income	\$6,000.00	\$3,307.08	\$2,000.00	\$2,000.00
Parking & Building Use	\$12,000.00	\$8,830.00	\$9,000.00	\$9,000.00
Fundraising	\$9,000.00	\$872.91	\$9,000.00	\$9,000.00
<b>Total</b>	<b>\$235,400.00</b>	<b>\$143,848.08</b>	<b>\$176,800.00</b>	<b>\$176,800.00</b>

Over (shortfall)                      \$3,783.00                      (\$7,615.39)                      (\$54.00)                      (\$31,559.00)

**Details of Proposed Budgets -- Expenses**

	Adopted Budget 2022	Actuals as of 9/30/2022	2023 Budget Proposal 1 (-25%)	2023 Budget Proposal 2 (-10%)
<b>ADMINISTRATION</b>				
Building Insurance	\$9,000.00	\$6,266.44	\$8,500.00	\$8,500.00
Office Expense/Admin. Expenses	\$6,000.00	\$3,118.57	\$4,500.00	\$6,000.00
Administrative Assist./Financial	\$22,215.00	\$17,088.00	\$16,661.00	\$22,215.00
Financial Secretary Salary/Income	\$6,714.00	\$5,164.80	\$5,035.00	\$6,714.00
Postage	\$200.00	\$532.00	\$500.00	\$500.00
Telephone/Internet/web	\$3,500.00	\$2,778.79	\$2,625.00	\$3,400.00
Workman's Comp	\$1,000.00	\$958.75	\$750.00	\$1,000.00
Tax Sheltered Annuity	\$1,200.00	\$600.00	\$900.00	\$1,200.00
FICA	\$4,500.00	\$2,509.93	\$3,375.00	\$4,500.00
<b>Subtotal - Administration</b>	<b>\$54,329.00</b>	<b>\$39,017.28</b>	<b>\$42,846.00</b>	<b>\$54,029.00</b>

<b>BUILDING &amp; GROUNDS</b>				
Facility Cleaning	\$6,000.00	\$3,120.00	\$4,000.00	\$4,000.00
Certification/Security	\$1,500.00	\$1,452.80	\$2,000.00	\$2,000.00
Replacement and Repairs	\$2,000.00	\$1,517.00	\$1,500.00	\$1,500.00
Snow Removal	\$4,000.00	\$2,525.00	\$3,500.00	\$3,500.00
Supplies	\$800.00	\$619.63	\$500.00	\$500.00
Utilities	\$16,000.00	\$11,072.19	\$16,000.00	\$16,000.00
<b>Subtotal - Building &amp; Grounds</b>	<b>\$30,300.00</b>	<b>\$20,306.62</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>
<b>CHRISTIAN EDUCATION</b>				
Praise School for All Ages	\$1,400.00	\$21.86	\$200.00	\$200.00
Confirmation (including trip)	\$300.00	\$332.32	\$300.00	\$300.00
Vacation Bible School	\$1,000.00	\$181.45	\$200.00	\$200.00
Youth Ministries	\$1,200.00	\$235.10	\$500.00	\$500.00
Nursery Attendant	\$1,900.00	\$849.00	\$1,000.00	\$1,000.00
<b>Subtotal - Christian Education</b>	<b>\$5,800.00</b>	<b>\$1,619.73</b>	<b>\$2,200.00</b>	<b>\$2,200.00</b>
<b>MUSIC &amp; WORSHIP</b>				
M&W Expenses	\$4,500.00	\$2,156.14	\$3,300.00	\$1,650.00
Church Musician 1/Spiritual Arts Salary	\$7,200.00	\$2,800.00	\$5,400.00	\$7,200.00
Church Musician Salary 2	\$6,000.00	\$3,500.00	\$4,500.00	\$6,000.00
Musician Sub	\$3,500.00	\$150.00	\$600.00	\$600.00
Production Manager	\$3,200.00	\$3,225.00	\$2,500.00	\$2,500.00
Pastoral Substitute	\$400.00	\$0.00	\$0.00	\$0.00
<b>Subtotal - Music and Worship</b>	<b>\$24,800.00</b>	<b>\$11,831.14</b>	<b>\$16,300.00</b>	<b>\$17,950.00</b>
<b>MEMBERSHIP</b>				
Membership Expenses	\$2,500.00	\$740.67	\$2,100.00	\$2,100.00
Family Events	\$1,000.00	\$28.34	\$0.00	\$0.00
Small Group Development	\$1,500.00	\$568.72	\$0.00	\$0.00
<b>Subtotal - Membership</b>	<b>\$5,000.00</b>	<b>\$1,337.73</b>	<b>\$2,100.00</b>	<b>\$2,100.00</b>
<b>OUTREACH</b>				
Association Dues	\$1,300.00	\$0.00	\$500.00	\$500.00
Outreach Expenses	\$1,000.00	\$73.75	\$500.00	\$500.00
Our Church's Wider Mission	\$7,200.00	\$5,400.00	\$4,000.00	\$4,000.00
<b>Subtotal - Outreach</b>	<b>\$9,500.00</b>	<b>\$5,473.75</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
<b>PASTORAL SALARY</b>				
Housing Allowance	\$30,000.00	\$23,077.60	\$22,500.00	\$30,000.00
Cash Compensation	\$31,500.00	\$24,231.20	\$23,625.00	\$31,500.00
<b>Subtotal - Pastor Salary</b>	<b>\$61,500.00</b>	<b>\$47,308.80</b>	<b>\$46,125.00</b>	<b>\$61,500.00</b>
<b>Pastor Benefits</b>				
Annuity Fund	\$8,610.00	\$5,740.00	\$6,500.00	\$8,610.00
Disability Insurance	\$911.00	\$615.04	\$900.00	\$911.00
Medical and Dental Insurance	\$17,162.00	\$13,219.00	\$20,379.00	\$20,379.00
Vision Insurance	\$0.00	\$0.00	\$275.00	\$275.00



Social Security Equivalent	\$4,705.00	\$3,618.80	\$3,529.00	\$4,705.00
<b>Subtotal - Pastor Benefits</b>	<b>\$31,388.00</b>	<b>\$23,192.84</b>	<b>\$31,583.00</b>	<b>\$34,880.00</b>
<b>Subtotal - Pastor</b>	<b>\$92,888.00</b>	<b>\$70,501.64</b>	<b>\$77,708.00</b>	<b>\$96,380.00</b>
<b>Other Expenses (Leadership)</b>				
Study Leave/Sabbatical	\$500.00	\$0.00	\$300.00	\$300.00
Conference Expenses	\$1,000.00	\$377.35	\$400.00	\$400.00
Pastor's Auxiliary Budget	\$5,000.00	\$334.84	\$1,000.00	\$1,000.00
Staff Travel	\$2,500.00	\$663.39	\$1,500.00	\$1,500.00
<b>Subtotal - Other Expenses</b>	<b>\$9,000.00</b>	<b>\$1,375.58</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>

<b>Total Expenditures</b>	<b>\$231,617.00</b>	<b>\$151,463.47</b>	<b>\$176,854.00</b>	<b>\$208,359.00</b>
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