

Tabernacle Baptist Church
Proposed Contributions & Expenditure Ministry Plan
Fiscal Year 2025-2026

God has blessed Tabernacle Baptist Church in the last 126 years with financial resources, and for that we as a church should be very thankful. In your prayers, I would ask that you thank God for His resources. I would also ask for prayer for God to continue to provide for our church in the future and to make sure we are following His path and to provide our church with a greater responsibility to do His work to build His kingdom.

Each year the Finance Committee is tasked with the responsibility of developing a proposed Contributions and Expenditure Plan for the upcoming fiscal year. We do this in collaboration with our ministers and staff who work closely with their ministry teams to prioritize their needs to effectively carry out our church's Vision plan.

Members of our Finance Committee are: Debbie Esslinger, Bill Fuqua, Kevin Heggeland, Clint Hoffman, Dana Spivey and myself (as chairperson). Oncoming members are Eddie Adams, Chad Campbell, Jeanie Oliver, and Shawn O'Neal. Senior Pastor, Dr. Stephen Allen, and Executive Director, Ben Ervin, are ex-officio members and attend most meetings.

The process starts by the committee projecting actual unrestricted gifts and total expenses for the current fiscal year. Next, the Personnel Committee provides input on salaries and benefits. We then determine the overall percentage increase based on a combination of detailed evaluation of many factors and our best guess. Once we determine the total anticipated contributions for the upcoming year, we share it with Dr. Allen.

Under Dr. Allen's guidance our ministers and staff, in collaboration with their ministry teams, determine their needs and submit requests for funding. Usually, their requests exceed our funding capability. Dr. Allen is the final arbiter, as it is not the Finance Committee's role to tell our ministers how to do ministry.

As a reminder, the Contributions and Expenditure Plan consists of designated gifts which are restricted for use to the specific purpose designated and undesignated gifts which are available for use to carry out our ministries and pay the bills. We also have reserve accounts which I think of as emergency funds. Designated and reserve accounts are funded. The Contributions and Expenditure Plan is UNFUNDED. If we receive fewer contributions than projected, we will have to reduce our spending. If we receive more contributions than expected, we can expand our ministry efforts.

The following is our proposed Contribution and Expenditure Plan for our upcoming 2025-2026 fiscal year.

Roy Long, Finance Committee Chairman

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GIVING CATEGORIES		2024-25	2025-26	% Change
		Projected Actual	Proposed Plan	
400402	Unrestricted Gifts	\$1,665,956	\$1,715,935	3.00%
400408	Budgeted Missions	\$20,000	\$20,000	0.00%
400410	Budgeted Transfer	\$965	\$27,000	2697.93%
Total Giving		\$1,686,921	\$1,762,935	4.51%
EXPENSES		2024-25	2025-26	% Change
		Projected Actual	Proposed Plan	
OUTREACH				
	Denominational Giving:			
500102	Carrollton Baptist Association	\$7,200	\$7,200	0.00%
500115	Cooperative Missions (SBC & CBF, less TBC)	\$60,296	\$50,052	-16.99%
	Denominational Giving Total	\$67,496	\$57,252	-15.18%
	Local Outreach:			
500103	BCM/Campus Outreach (new name)	\$1,200	\$1,200	0.00%
500129	Alice's House	\$4,020	\$4,020	0.00%
500133	International Leadership Institute	\$1,000	\$1,000	0.00%
500153	Gideons	\$1,000	\$1,000	0.00%
500154	Carroll Co. Soup Kitchen	\$1,020	\$1,200	17.65%
500156	Open Hands Ministry	\$12,000	\$12,000	0.00%
500158	Rockridge Assembly	\$3,000	\$3,000	0.00%
500159	THS Emergency Shelter	\$1,000	\$1,000	0.00%
500161	Community Action Team	\$1,746	\$2,000	14.55%
500162	Pregnancy Resource Center	\$1,200	\$1,200	0.00%
500164	Recreation	\$389	\$500	28.53%
500165	Care Portal	\$194	\$0	-100.00%
500166	League of Friends	\$1,000	\$1,500	50.00%
500187	Backpack Ministry	\$4,983	\$7,500	50.51%
	Local Outreach Total	\$33,752	\$37,120	9.98%
	Mission Partnerships:			
500170	Camp Hawkins	\$4,500	\$5,000	11.11%
500180	Cumberland KY - Support	\$1,500	\$1,500	0.00%
500182	Romania - Support	\$2,500	\$2,500	0.00%
500184	Sub-Saharan Africa - Support	\$1,000	\$1,000	0.00%
500186	Education Fellowship Initiative (new name)	\$1,200	\$1,200	0.00%
500195	Tabernacle Choir Mission Trip	\$5,500	\$0	-100.00%
500196	Mission Trip Support	\$0	\$500	0.00%
500197	Student Mission Trip	\$0	\$1,000	0.00%
	Mission Partnerships Total	\$16,200	\$12,700	-21.60%
	Total Outreach	\$117,448	\$107,072	-8.83%

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EXPENSES		2024-25	2025-26	% Change
		Projected Actual	Proposed Plan	
PASTORAL				
510106	Pastor Administration	\$7,597	\$6,000	-21.02%
510111	Pastor Ministry Related Expenses	\$5,249	\$5,000	-4.74%
510119	Deacons	\$1,014	\$1,000	-1.38%
510140	125th Anniversary Celebration	\$5,000	\$0	-100.00%
Total Pastoral		\$18,860	\$12,000	-36.37%
DISCIPLESHIP				
520302	Education Literature & Supplies	\$16,569	\$12,500	-24.56%
520304	Connections Team	\$415	\$1,400	237.35%
520305	Discipleship Leaders Training	\$0	\$2,000	0.00%
520401	Equipping Ministry	\$1,288	\$1,500	16.46%
520501	Men's Ministry	\$160	\$2,000	1150.00%
520502	Women's Ministry	\$525	\$3,000	471.43%
520505	Collegiate/Young Professionals	\$1,460	\$1,000	-31.51%
520901	Senior Adult Ministry	\$5,919	\$5,700	-3.70%
521101	Discipleship Administration	\$2,316	\$2,000	-13.64%
521205	Discipleship Ministry Related Expenses	\$250	\$750	200.00%
Total Discipleship		\$28,902	\$31,850	10.20%
STUDENTS				
540102	Events	\$15,515	\$22,845	47.24%
541501	Supplies/Literature/Subscriptions/Phone/Promo	\$2,311	\$4,967	114.93%
541605	Student Ministry Related Expenses	\$4,000	\$1,188	-70.30%
Total Students		\$21,826	\$29,000	32.87%
CHILDREN				
550301	Preschool/Children Literature/Supplies	\$6,700	\$8,230	22.84%
550403	Children's Promotion	\$813	\$0	-100.00%
550501	Vacation Bible School	\$13,708	\$13,000	-5.16%
550600	Wednesday Night (new name)	\$682	\$2,775	306.89%
550801	Major Events	\$1,572	\$5,250	233.97%
550802	Pre-teen Ministry	\$9,071	\$4,924	-45.72%
550901	Children's Administration	\$4,713	\$3,378	-28.33%
550902	Leadership Development & Appreciation	\$134	\$0	-100.00%
551005	Children Ministry Related Expenses	\$0	\$3,125	0.00%
551006	Pine Cove Camp (new account)	\$0	\$3,450	0.00%
551007	Scott's Hope Camp (new account)	\$0	\$1,000	0.00%
Total Children		\$37,393	\$45,132	20.70%

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WORSHIP				
533101	Tabernacle Choir	\$4,273	\$3,100	-27.45%
533201	Tabernacle Orchestra	\$3,900	\$2,750	-29.49%
533203	Orchestra College Scholarship	\$5,525	\$5,525	0.00%
533301	Student Choir (new)	\$0	\$1,750	0.00%
533601	Kids Worship Arts	\$1,310	\$3,200	144.27%
533701	Handbell Choir	\$184	\$600	226.09%
533801	Staff & Volunteer Training	\$1,675	\$1,750	4.48%
533804	Worship Pastor Resources	\$79	\$100	26.58%
533806	Associate Pastor Ministry Expenses	\$1,243	\$1,600	28.72%
533901	Administration	\$2,977	\$3,250	9.17%
534001	Instrument/General Maintenance	\$3,405	\$3,650	7.20%
534101	Guest Artists	\$2,727	\$2,500	-8.32%
534102	Christmas Services	\$7,490	\$7,500	0.13%
534103	Holy Week Services	\$1,861	\$2,000	7.47%
534104	Ordinances	\$175	\$350	100.00%
Total Worship		\$36,824	\$39,625	7.61%
MEDIA & COMMUNICATIONS				
562101	Radio Broadcasts	\$6,760	\$6,760	0.00%
562501	Webmaster/Hosting	\$6,000	\$6,000	0.00%
562601	Media Volunteer Activity	\$175	\$240	37.14%
562701	Special Projects	\$100	\$1,000	900.00%
562801	Advertising	\$380	\$850	123.68%
562901	Graphic Subscriptions	\$0	\$300	0.00%
562902	Streaming Service	\$1,600	\$1,600	0.00%
Total Media & Communications		\$15,015	\$16,750	11.56%

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ADMINISTRATIVE				
560301	Office Supplies	\$5,668	\$4,500	-20.61%
560401	Postage	\$3,217	\$3,500	8.80%
560501	Printing	\$5,100	\$5,200	1.96%
560601	Stewardship	\$2,310	\$1,800	-22.08%
560701	Online Giving Charges	\$10,040	\$9,500	-5.38%
560801	Flowers	\$125	\$250	100.00%
560802	Christmas Decorations	\$0	\$1,500	0.00%
560901	Office Equipment & Maintenance	\$4,150	\$4,200	1.20%
561001	Telecommunications	\$17,244	\$17,300	0.32%
561602	Food Services	\$12,280	\$10,000	-18.57%
561801	Computer Maint & Software	\$21,542	\$19,100	-11.34%
562003	Miscellaneous	\$1,070	\$612	-42.80%
562005	Workers' Comp & Bond Insurance	\$5,739	\$5,800	1.06%
562006	Building and Vehicle Insurance	\$78,614	\$77,600	-1.29%
Total Administrative		\$167,099	\$160,862	-3.73%
OPERATIONS AND MAINTENANCE				
580402	Electricity	\$111,960	\$115,490	3.15%
580403	Water/Sewer/Garbage	\$11,869	\$12,013	1.21%
580404	Safety & Security	\$7,125	\$7,000	-1.75%
580405	Natural Gas	\$2,048	\$2,049	0.05%
580501	Grounds Maintenance	\$34,243	\$35,051	2.36%
580601	Vehicle Maintenance	\$841	\$1,200	42.69%
580701	General Repairs & Maintenance	\$62,271	\$57,335	-7.93%
580702	A/V Equipment, Repairs & Maintenance (moved)	\$5,475	\$10,000	82.65%
580801	Major Projects (new account)	\$0	\$57,200	0.00%
580901	Janitorial Services & Supplies	\$69,857	\$70,000	0.20%
581801	Operations Admin/Tools & Misc	\$2,403	\$2,500	4.04%
Total Operations & Maintenance		\$308,092	\$369,838	20.04%
PERSONNEL				
600101	Salary & Housing	\$752,113	\$753,488	0.18%
600201	Life, Health, Dental, & Disability Ins.	\$89,592	\$72,322	-19.28%
600202	Health Reimbursement Account	\$1,730	\$1,000	-42.20%
600301	Retirement	\$56,987	\$52,611	-7.68%
600401	FICA	\$33,070	\$40,225	21.64%
600402	SECA (Ordained Ministers)	\$21,424	\$16,689	-22.10%
600701	Service Awards	\$908	\$2,567	182.71%
600703	Minister Conferences	\$4,152	\$4,500	8.38%
600801	Christmas Bonuses	\$7,505	\$7,404	-1.35%
Total Personnel		\$967,481	\$950,806	-1.72%
	GRAND TOTAL	\$1,718,940	\$1,762,935	2.56%
		-\$32,019	\$0	