



2025 Annual Report
of
Northminster Presbyterian Church

January 25th, 2026

DOCKET for ANNUAL CONGREGATIONAL MEETING January 25th, 2026

- I. Opening Prayer
- II. Declaration of Quorum
- III. Congregational Minutes pages 19-20
- IV. Reports pages 3-18
- V. Treasurer's Report / Budget for 2025 pages 21-25
- VI. Review and Approval of Pastor's Contract pages 26-28
- VII. Motion to Adjourn
- VIII. Closing Prayer

NORTHMINSTER STAFF

Rev. Ken Krause, Pastor
kenkrause@al.upsem.edu

Tina East – Director of Music Ministries
tina.east1@gmail.com

Pastor Ken -Administrative Assistant
office@northminsterlife.org

Cindy Taylor – Instrumental Accompanist and Church Organist
ctaylor91@neo.rr.com

Roy Yoder – Custodian
susanandroy@vfemail.net

2025 PASTOR'S ANNUAL REPORT

Friends and Family of Northminster,

I am sure the latter part of the year had a few surprises for us. At the beginning of the year, we may not have thought that we would be discussing different future possibilities for Northminster. Hannah Aemmer our secretary resigned from her duties here with us and that has caused a change in office hours and duties. We have decided not to replace her as we do not even have a plan for our future here and it would be a waste of our resources and irresponsible on our part if we only hired someone for a few months. Until a plan has been decided upon and a direction for our future, we will all have to make due with our current circumstances.

In an effort to be more responsible to the congregation, Session reviewed our rolls this past fall and there has been an adjustment to our rolls to reflect a more realistic number as shown in our statistics in our clerk's report. This will help our meeting quorums and also in what the Presbytery bills us for in active membership for per capita.

With dwindling numbers and active participation, it is hard to be encouraging and even with an uncertain future, we may feel lost or even mourn for the loss of something so familiar that we felt would remain unchanged during our time. Change happens all the time and never asks us for permission to happen nor checks with us if it is alright to take place. As witnesses to history we know that change happens even when we try to prevent it. We can take solace in the fact that the church has survived through change and persecutions, it has grown and shrunk over time and it still remains to this day over 2000+ years later and the changes that have happened have only strengthened for the most part over the years. Northminster has made an impact in the community and just because the future is not clear it does not diminish the impact that we have had in the past over the years and be proud that we have been a part of the Northminster legacy and story. We will carry that time with us and it will influence and inform us in the future wither we are here or not. The good news is that since God is timeless nothing that has been done is futile and will be remembered in the future by all we have impacted past, present, and future all according to God's design.

Respectfully Submitted

Pastor Ken

Pastor Ken

2025 ANNUAL REPORT of the CLERK OF SESSION

2025 meetings held:

- **Regular Session Meetings – (7): 1/20, 2/25, 3/25*, 5/27, 7/22, 9/23, 11/11**
- **Called Session Meetings – (0)**
- **Annual Congregational Meeting – (1): 2/9 (Annual Meeting)**
- **Special Congregational Meetings (0)**
- **Called Congregational Meetings – (0)**
- **Special Session Meetings – (2): 1/13, 8/24**

Session decided to meet bi-monthly ongoing, in-between meetings called only out of necessity

In-Person Worship Attendance Average (rounded to nearest whole number):

Month	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
January	17	24	27	29
February	21	27	32	31
March	22	26	27	33
April	26	24	33	41
May	21	24	35	27
June	20	16	27	29
July	18	24	27	33

August	19	18	33	31
September	19	27	31	29
October	24	23	29	32
November	20	22	33	31
December	19	23	30	30

ACTIVE ROLL (as of 12/31)

****40 90 91 100**

ACTIVE ROLL (as of 12/31/25): 40

Total Roll (as of 12/31/25): 72

Baptisms (0)

Marriages (0)

Changes in Roll in 2025:

Removed from roll due to death –

- **JoAnn Swope, 2/1/2025**

- **Bill Rake, 3/15/2025**
- **Betty Linhart, 4/6/2025**
- **Marian Morgan, 4/29/2025**
- **Blace Jones, 12/2024**
- **Sally Groves, 6/25/2025**

- **Removed from roll by request:**
- **Liam Hill, March 2025**
- **Meghan Allen, May 2025**

****Roll verification was conducted in the fall of 2025. Non-active members were contacted and asked to respond whether they would like to be removed from our roll completely or put on an 'Affiliate' list, where they would still be church members, but have no voting power during meetings. They were also advised that if they did not respond to the letter, they would be moved to the 'Affiliate' status. Results are as follows:**

- **Removed from roll by request:**
- **Barb Bissler, September 2025**
- **Barry Lowry, September 2025**
- **Diane Lowry, September 2025**
- **James McKelvey, September 2025**
- **Emily McKelvey, September 2025**
- **Jeffrey Pierpont, September 2025**
- **Debra Pierpont, September 2025**
- **Corey Phillips, September 2025**
- **Adam Dowell, September 2025**
- **Martha Koteff (Wright), September 2025**

Moved to 'Affiliate' status by request:

- **Rachel Hellgren, September 2025**

Moved to 'Affiliate' status due to non-response:

- **Mark Klingenberger**
- **JoAnna Kingenberger**

- **Scot Dowell**
- **Robert Downerd**
- **Susan Dowell**
- **Rita McClintock**
- **Sara Callisto**
- **Larry Marcus**
- **Michele Griffin**
- **Dwight Kier**
- **James York**
- **Grant Dowell**
- **Mark Morris**
- **Susan Ridgway**
- **Cassandra Stebler-King**
- **Ellen Dowell**
- **Geoffrey McGinniss**
- **Susan O'Brien**
- **Ashley Griffin**
- **Lauren Griffin**
- **Kenzie McKelvey**
- **Sutherland McKelvey**
- **Mariah Morris**
- **McKayla Morris**
- **Yoichi Matsumoto**
- **Christine Reels**
- **Dominic Holmes**
- **Sophia Holmes**
- **Courtney York**
- **Andrea Webber**
- **Jonathan Webber**

****This leaves the current total roll at 72 members. 32 of those members are 'Affiliate' members(as listed above), which leaves the total ACTIVE ROLL of Northminster at 40 members.**

SESSION MEMBERS Designated Term/Class, and Committee Leadership:

- **Class of 2025**

- ❖ **No nominees for this class**

- **Class of 2026**

- **Chuck West – Presbytery, Nominating Committee**
- **Sherry Jacobsen – Clerk of Session, Mission and Fellowship, Scholarship**
- **Jerry Hill – Plant, Property and Office, Scholarship**

- **Class of 2027**

- **Cindy Taylor – Music and Worship**
- **Dennis Yoder - Personnel**

Music and Worship Committee (established 10/2021):

- **Tina East**
- **Sue Paradis**
- **Cindy Taylor**

Auditors (Session approved 11/2022):

- **Dennis Yoder**
- **Brett Jacobsen**

Endowment Committee (Session approved 11/2025):

- **Chuck West**
- **Jerry Hill**

- **Mike Jacobsen**
- **Dee Downerd**
- **Jeff Weltman (Legal)**
 - ** Members Ex-officio****
- **Pastor Ken**
- **Sherry Jacobsen – Clerk of Session**

Church Treasurer:

Stephanie Allen (resigned as of 12/31/2024; gradually removed herself over first several months of 2025.) Better Financial Solutions, LLC was hired by Session in early 2025 to take over Treasurer duties.

Report respectfully submitted by:

Sherry Jacobsen, Clerk of Session

Church Treasurer:

In April of 2025, the treasurer duties were outsourced to Better Financial Solutions (BFS) (Tina East's employer). Stephanie Allen stepped down from the role after handling it for over 10 years as a volunteer position. I would like to extend a big thank you to Stephanie for all she's done.

In 2025, we expended some of the Endowment funds to pay for new windows in the church. We have also had some maintenance items that caused us to use more of our money market funds than normal. For the past several months, we have had to transfer funds from the money market to the checking account to cover payroll and miscellaneous expenses charged on the credit card (supplies, repairs, inspections, etc.).

As you can see on the 2026 budget, the pledges are well under the expenditures. We will continue to rely on the money market funds for 2026 to allow us to continue paying the building and salary expenses.

Budget updates and cash balance reports are provided to session at each meeting.

Submitted by Tina East

2025 FELLOWSHIP and MISSION REPORT

FELLOWSHIP:

As we look at dwindling membership and attendance, opportunity for fellowship has unfortunately taken a downturn. Monthly social hours have continued to take place on the 3rd Sunday of each month, as always. Cookies, coffee, punch, and execution have been graciously provided again this year by Debbie and Dan Spies. Additionally, coffee, tea and hot chocolate are always available in the Narthex for members to drink before, after, or during worship. This continues to allow members to gather weekly for an extra few minutes to enjoy additional fellowship. Also, at each monthly social hour, monthly birthday and anniversary cards are presented for signatures. We have received many compliments on this kind and personal touch!

ANNUAL MISSION GIVING:

Local Mission – \$2,400 in Continued Partnership with Brian Hayes – Young Life

World and Local Mission – \$1,500

\$500 to A Community Christmas

\$500 to Brady Nist, H2O Ministries

\$500 to The Akron-Canton Regional Foodbank

(see below for a brief description of each of these ministries)

Special Offerings and contributions sent to Muskingum Valley Presbytery in 2025:

\$105 – Pentecost Offering

\$145 – One Great Hour of Sharing

\$55 – Peace and Global Witness Offering

\$20 – Christmas Joy Offering

“Minutes for Mission” have been provided to the congregation during each of these special offering periods so that we are all aware of where our gifts are going and how they are working to make the community and the world a better place. For 2026, Presbytery will reduce this to three offerings: One Great Hour of Sharing (during Lent), World Communion Offering (Labor Day through World Communion Sunday), and Christmas Joy. More information about each of these offerings will be shared during “Minutes for Mission” throughout the year.

About The Akron Canton Regional Foodbank: The Akron-Canton Regional Foodbank was formed in 1982 by a group of community leaders who made a commitment to provide emergency food to neighbors in need. Today, the Foodbank provides food and other essential items to hunger-relief partners within its network, serving eight Northeast Ohio counties: Carroll, Holmes, Medina, Portage, Stark, Summit, Tuscarawas, and Wayne. These hunger-relief partners operate 600 food pantries, meal sites, shelters, children and senior programs, and other hunger-relief programs in the neighborhoods and communities where people need food.

About A Community Christmas:

A Community Christmas of Stark County was founded over 60 years ago to provide vital assistance to those in need during the holiday season. We are here to ensure that every individual we serve has the ability to celebrate the joy of Christmas through our Adopt-A-Family, Christmas Giving Center, Senior/Disabled Adult, and Mitten Tree programs. Community Christmas (ACC) was able to provide a brighter Christmas for all families and individuals that qualified for aid in 2024 – 1,158 applicants, representing 732

families, and 426 senior citizens and disabled adults, for a total of 3,320 children and adults. Thank you to the many generous Stark County residents, organizations and businesses that made this possible! Due to more monetary donations being received, ACC was able to distribute 2,171 food vouchers (\$34,695) to Giving Center families and seniors/disabled adults; 423 teen gift cards (\$12,690); and 26,933 mostly donated toys, gifts, books, bikes, toiletries, household items and clothing. Thank you to all who contribute time, money, and support to ACC – we couldn't do it without your incredible generosity and the assistance of over 800 dedicated and hard-working volunteers!

About H2O and Brady Nist:

H2O Church is a Christian student organization which also functions as a church which meets on college campuses. H2O Kent is a community of college students and postgraduates who are pursuing God and being transformed by His love for them. Each person comes from a different background, and each has a unique story to tell. Some have a strong faith foundation and some are exploring God for the first time in college. What unites the people of H2O Kent is their shared passion to know the God who

created them, rescued them, and transforms them in Jesus Christ. About Bradys Ministry: I spent 4 years studying at Kent State University and was fortunate enough to come to know Jesus through H2O Kent during this time. The impact this church had on my life in a season where I was searching for what my hope and identity were going to be in showed me the importance of students having the chance to learn about who Jesus is during their time at college. Throughout my time at Kent, I had the opportunity to lead bible studies and small groups that really ignited an interest in reaching college students with the good news of the gospel. After graduating in May of 2022, I entered the finance field but found that this interest in reaching college students with the gospel had only grown stronger. After a year in finance, I decided to go into full time college ministry. I could not be more excited to partner with others to change lives with the good news of Jesus Christ on Kent's campus! Feel free to visit [Reliant.org/brady.nist](https://reliant.org/brady.nist) to learn more about Brady and his ministry

Respectfully submitted,

2025 BUDGET AND FINANCE REPORT

In April of 2025, the treasurer duties were outsourced to Better Financial Solutions (BFS) (Tina East's employer). Stephanie Allen stepped down from the role after handling it for over 10 years as a volunteer position. I would like to extend a big thank you to Stephanie for all she's done.

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Submitted by Tina East

2025 Personnel Report

In the spring of this year, we transitioned the treasurer position to a paid outside contract to provide professional bookkeeping services. We would like to thank Stephanie Allen for filling this role for many years.

In November, our administrative assistant, Hannah Aemmer, took another position that provided a better opportunity for her and her family. Although she was only with us for a year and a half, we appreciate the many contributions she made in running the office smoothly. Now that Calvary is no longer sharing space with us and we are using the bookkeeping service, the office responsibilities are not what they once were. We will leave that position vacant while we assess whether there is still a strong need for it.

I would like to personally thank all our other staff for their many gifts and continued dedication:

Pastor Ken Krause, organist Cindy Taylor, music director Tine East, custodian Roy Yoder, and IT guru Gordy East.

We would also like to acknowledge all the volunteers who have served in elected positions, committees, and in filling the usher, liturgist, counter, choir, and communion roles each Sunday. Your service is vital to fulfilling the mission of the church.

Submitted by,

Dennis Yoder

2025 Chair

PROPERTY COMMITTEE

2025 ANNUAL REPORT

The purpose of the Property Committee is to maintain, repair and improve the church property. In theory every member of the church is a member of this committee. It is up to every member of the church to be sure that our facilities are up to standard and a place you would love to bring friends to and a place that will welcome visitors.

We made one major improvement this year, the replacement of the windows on the north side of the building. We continue to have problems with our aging boiler heating systems. A window was broken on our storage building which was repaired by Roy. We had to have a tree removed on our open lot. It was aging and in danger of falling on our neighbor's house.

A new plow company had to be hired since our previous provider sent us a note that he didn't have enough help to continue to serve us. There was also a need to repair a portion of our parking lot because of an area that had deteriorated into several inches of gravel.

We all need to give Roy Yoder a special thanks for all the work he does around the Church. His skills have saved our Church countless expenses.

Respectfully submitted,

Jerry Hill

2025 Scholarship Committee Annual Report

The Scholarship Committee Consisted of Jerry Hill and Sherry Jacobsen. This year we had four applicants. Each received a scholarship. Derek East went back to school at Bowling Green State University. He is pursuing a Master of Music Education – Instrumental. Katelyn East was attending The Ohio State University. She studied for a Bachelor’s Degree in Science and Chemistry. She graduated in December. Syd Jacobson received her undergraduate degree in Criminology and Justice Studies, graduating in December from Kent State University. Liam Hill is in his second year at Kent State University. He is working on his PHD in Clinical Psychology, a six-year program. We should be very proud of these scholars. They are four young Christians that will make a difference in the world. This next year we will have two scholarship applicants, Derek East and Liam Hill

Respectfully submitted,

Jerry Hill

2025 Stewardship Report

There was no Elder that stepped up to handle the Stewardship campaign for 2025. Pastor Ken created a stewardship letter and had it mailed out in October.

2025 WORSHIP and MUSIC COMMITTEE REPORT

The Worship and Music Committee is responsible for the music our congregation uses in our worship services. Our Team is also involved with church decorating during the special services, as well as pulpit fill when our Pastor is away for study leave or vacation.

I want to thank my Team members, Tina East and Sue Paradis for their valuable services to our church. We work together for the good of our congregation. I thank Tina and Sue for working diligently to select our music. They are committed to selecting music that coincides with our Book of Order, and our special holidays. They both wear many hats in our church. Sue also takes care

of changing the parament clothes for our Sanctuary. She orders our Sanctuary flowers for both Christmas and Easter and she is always thinking ahead to keep our services running smoothly. Tina is the perfect choir director for our church. She appreciates our musical gifts, and always gets us prepared for Sunday worship services.

I would also like to thank Gordy East for always seeing that we effectively stream our services for our shut ins. Thank you Gordy! I also want to thank Mike and Dee Downerd for preparing our elements for Communion, which they have done for years! Thank you both! And last, but certainly NOT least, I wish God's Blessing on our sweet choir. Sue, Marissa, Jared, Gordy, you are the backbone of our church. You Bless us All.

Respectfully Submitted,
Cindy Taylor

2025 Nominations for Session

Northminster Church is operating consistently with the bare minimum of member volunteers and specific paid services. We are in conformance with Presbytery rules and fiscal responsibilities. For these achievements we are very thankful to those who have committed their energies and resources to God's work.

As we look ahead, next year presents a crunch that will require a few different member volunteers in order to continue with the same levels of programming. We ask, please, that others will be willing to help. Mention your interest to any session member or Pastor Ken and we will follow-up. Thank you.

Submitted by,
Chuck West

2025 Futures Committee Report

In light of diminishing membership and income, Session chose not to wait until a crisis emerged to begin considering the future of Northminster. Session created the Futures Committee to explore what options might be available to Northminster and to explain these options to the members. The Committee was not charged with choosing a favored option and, accordingly, no recommendation was offered.

The options presented were as follows:

- Maintaining the status quo, and drawing on savings and the Endowment Fund for operating expenses;
- Dissolving Northminster, that is, ceasing operations and leaving the members to find new church homes;
- Various other forms of organization under which Northminster would combine its efforts and resources with one or more churches (merger, yoking, federation, union).

The Committee met on several occasions. In Autumn at two coffee hour-style discussions, the options and explanations were presented. These discussions appeared to favor either maintaining the status quo or dissolution. The resolution of such an issue must be decided at a called congregational meeting where a vote will be held.

Submitted by,

Jeff Weltman (Committee member)

(Other Committee members: Jerry Hill, Tina East, Chuck West)

NORTHMINSTER PRESBYTERIAN CHURCH

Annual Congregational Meeting

February 9, 2025

The Annual Congregational Meeting of Northminster Presbyterian Church was held after worship service on Sunday, February 9, 2025. Quorum of 10% was verified and declared by the Clerk of Session, and the moderator, Rev. Ken Krause, opened the meeting with prayer at 11:50 am. A hard copy of the 2024 Annual Report was distributed to all present for review, and time was allotted for those present to review the report.

The minutes of the February 4, 2024 Annual Congregational Meeting, on pages 18-19 of the Annual Report, were presented for approval. Tina East made a motion to approve the minutes as printed. Jeff Weltman seconded this motion, and, there being no further discussion, the motion was unanimously approved by all voting members present.

Additional time was given to review the budget and finance report, on pages 11-13. Dee Downerd made a motion to accept the written word portion of the budget and finance report. Marsha Mossgrove seconded this motion, and there being no further discussion, the motion was unanimously approved by all voting members present.

The 2025 budget was then discussed. Treasurer, Stephanie Allen, was not present, and any questions were fielded by Pastor Ken Krause to the best of his ability. It was noted by Tina East that there should be no FICA for the category of Technical Specialist, as this is a stipend/consultant expense and not a salary. Listed FICA needs added to salary and relabeled as a consultant fee. Page 22 and 26 need to be changed, as well as corrected for last year. A motion was made by Dee Downerd to approve the budget with these amendments. The motion was seconded by Cindy Taylor. Derek East abstained, and the motion was approved all other voting members present.

Elders for the Class of 2027 were then presented for nomination. Jared East was listed in the annual report, but since print requested to be removed from consideration. Cindy Taylor and Dennis Yoder were presented for consideration. A motion to approve these two nominees was made by Tina East and seconded by Derek East. There being no further discussion, the motion was unanimously approved by all voting members present.

The meeting was put into recess at 12:05 pm. Pastor Ken Krause exited the meeting and Elder Jeff Weltman called the meeting back to order at 12:06 pm to discuss the pastor's Terms of Call, as this needs to be reviewed annually. Tina East made a motion to approve the Terms of Call as presented in the annual report. Marsha Mossgrove seconded the motion, and the motion was unanimously approved by all voting members present.

The meeting was again put into recess at 12:11 pm by Elder Jeff Weltman. Pastor Ken Krause returned and the meeting was called back to order by him at 12:13 pm. No further business was presented and it was noted that all business had been concluded.

Derek East made a motion to adjourn the meeting. Tina East seconded the motion, and the motion was unanimously approved by all voting members present. The Annual Congregational Meeting was closed in prayer by Pastor Ken Krause at 12:15 pm.

Respectfully submitted,

Sherry Jacobsen

Clerk of Session

Balance Sheet
Northminster Presbyterian Church
As of December 31, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
CHECKING	15,149.66
MONEY MARKET SAVINGS	211,032.59
Total for Bank Accounts	\$226,182.25
Other Current Assets	
Endowment Fund	570,847.58
Fidelity 565	24,568.61
Fidelity 566 (formerly Merrill Lynch	
Stocks)	23,907.79
Gift CD 3814/0689	0.00
Memorial Scholarship Fund	70,492.61
Savings CD 3827/0692	0.00
Sue Barnes Dillon Fund	113,613.13
Total for Other Current Assets	\$803,429.72
Total for Current Assets	\$1,029,611.97
Fixed Assets	
Other Assets	
Total for Assets	\$1,029,611.97
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
Total for Accounts Payable	\$0.00
Other Current Liabilities	
Prepaid Pledges	12,500.00
Prepaid Pledges 2024	0.00
Total for Other Current Liabilities	\$12,500.00
Total for Current Liabilities	\$12,500.00
Long-term Liabilities	
Fund Liability	
Endowment Fund - Restricted	146,207.82
Memorial Scholarship Fund	31,515.77

Sue Barnes Dillon Scholarship Fund	29,056.50
Total for Fund Liability	\$206,780.09
Special Funds Payable Detail	
Moorehead Bequest	17,104.00
Organ Fund	1,871.31
Total for Special Funds Payable	\$18,975.31
Detail	\$18,975.31
Total for Long-term Liabilities	\$225,755.40
Total for Liabilities	\$238,255.40
Equity	
Opening Balance Equity	6,105.50
Unrealized Gains/Losses	611,156.99
Unrealized Investment Income	51.59
Retained Earnings	299,105.33
Net Income	-125,062.84
Total for Equity	\$791,356.57
Total for Liabilities and Equity	\$1,029,611.97

Northminster 2025 Budget

INCOME

2025 Pledged Total	\$48,781.00
Building Usage	\$820.00
Loose Church	\$800.00
Money Market transfers ***	147,794.00
Interest Income	5,000.00
Total Income and transfers	203,195.00
EXPENSES	
ADMINISTRATION	
Copier Expenses	\$2,000.00
General Office Supplies	\$500.00
Postage	\$550.00
Session	\$250.00
Total Administration	\$3,300.00
CHRISTIAN EDUCATION	
Curriculum and Supplies	\$0.00
Publications	\$200.00
Total Christian Education	\$200.00
COMMUNICATION	
Newsletter Service	\$200.00
Total Communication	\$200.00
FELLOWSHIP and MISSION	
Fellowship	\$300.00
Mission	\$3,900.00

Total Fellowship and Mission	\$4,200.00
FINANCE and FISCAL PLANNING	
Payroll Service	\$990.00
Supplies and Software	\$1,325.00
Total Finance and Fiscal Planning	\$2,315.00
OUTREACH	\$200.00
Total Outreach	\$200.00
PERSONNEL	
Administrative Assistant (Salary)	\$12,457.00
Total Administrative Assistant	\$12,457.00
Custodian (Salary)	\$11,057.00
Total Custodian	\$11,057.00
Director of Music Ministries (Salary)	\$14,000.00
Total Director of Music Ministries	\$14,000.00
Music Honoraria	\$450.00
Organist (Salary)	\$14,442.00
Total Organist	\$14,442.00
Organist Honoraria	\$650.00
Pastor (Salary)	\$38,451.00
Pastor (Housing)	\$14,000.00
Board of Pensions (Pension & Medical)	\$14,916.00
Continuing Education	\$1,000.00
Professional Expenses	\$700.00
Pastor (Travel)	\$2,500.00

Total Pastor	\$71,567.00
Preaching Honoraria	\$1,050.00
Worker's Compensation	\$312.00
Payroll Tax	\$3,980.00
Total Personnel	\$129,965.00
Treasurer	\$5,400.00
Treasurer Total	\$5,400.00
PROPERTY and BUILDING	
Property Expenses	
Property Capital Items	\$15,000.00
Insurance	\$7,500.00
Maintenance	\$15,000.00
Property Taxes	\$90.00
Special Services	\$1,875.00
Supplies	\$600.00
Utilities	\$16,000.00
Total Property and Building	\$56,065.00
WORSHIP and MUSIC	
Streaming / License	\$600.00
Music, Supplies & Tuning	\$700.00
Worship Materials	\$50.00
Total Worship and Music	\$1,350.00
TOTAL Expenses	\$203,195.00

***Money market funds used to cover shortfall between income and expenses.

Name of Minister: Kenneth A Krause
 Church or Employing Organization: Northminster Presbyterian Church

EFFECTIVE SALARY	Current Year	Prior Year	MVP MINIMUM
1. Annual Cash Salary (Required)	38,450.90	36,923.20	
2. Housing Allowance (Required)	14,000.00	14,000.00	
3. Employing Organization Contribution			
4. Bonus			
5. SECA over and above 50% specified below			
6. Other			
7. Manse			
<i>Total Effective Salary (lines 1-7)</i>	52,450.90	50,923.20	48,000.00

PROFESSIONAL EXPENSES NOT INCLUDED IN EFFECTIVE SALARY	Current Year	Prior Year	MVP MINIMUM
Continuing Education Reimbursable Expense (MVP minimum \$1,000)	1,000.00	1,000.00	1,000.00
Professional Reimbursable Expense	700.00	700.00	
Travel (Mileage) Reimbursement (MVP minimum \$2500 or \$3739 if yoked churches)	2,500.00	2,500.00	2,500.00
Other (please describe)			
<i>Total Professional Expenses</i>	4,200.00	4,200.00	3,500.00

OTHER NON-FINANCIAL BENEFITS AND SPECIAL PROVISIONS – CALLED & INSTALLED

1. Paid Time Off: 20 days (minimum 4 calendar weeks or 20 individual work days)
2. Study Leave: 10 days (minimum 2 calendar weeks, or 10 individual work days)
3. Other special provisions: (please describe)

Travel (Mileage) Reimbursement: \$2500/year for a single church; \$3739/year if yoked; or as submitted as an expense reimbursable at the current IRS mileage rates found on the IRS website (<https://www.irs.gov/tax-professionals/standard-mileage-rates>).

Fringe Benefits	Current Year	
	Paid by Church	Paid by Pastor
Pension: 8.5% of Total Effective Salary	4458.33	
Death and Disability: 1% of Total Effective Salary	524.51	
Temporary Disability: 0.5% of Total Effective Salary	262.25	
SECA @ 50% (not required)		
Bonus (not required)		
COVENANT PACKAGE		
TRANSITIONAL PASTOR'S PARTICIPATION		
CONGREGATIONAL PASTORS PACKAGE ✓ <i>circle one</i>		
Medical Coverage: 17.5% of Total Effective Salary	9178.91	
Dental Coverage:	445.56	
Vision Coverage:	46.68	
<i>Total Benefit Contributions from Church and Pastor Respectively</i>		
	Current Year	Prior Year
TOTAL COST TO CHURCH	14,916.24	13,732.27
TOTAL COST TO PASTOR		

HELPFUL NOTES

- This document is for all pastors other than pulpit supply contracts.
- For any pastor, the **full-time minimum effective salary** is \$48,000/year.
- If a pastor works less than full-time, the minimum effective salary is prorated. For example, the minimum effective salary for ½ time is \$24,000/year.
- Minimum effective salary includes everything in the first box of the form: **annual cash salary** and **housing allowance** are typically the main two categories.
- For any pastor working more than 20/hours a week, some form of fringe benefits must be offered.