

**SECOND PRESBYTERIAN CHURCH
STAUNTON, VA**

2008 BUDGET

#	INCOME	2006 BUDGET	2007 BUDGET	2008 BUDGET
	BEGINNING BALANCE	3,000.00	571.65	11,022.03
1100	NON-DESIGNATED RECEIPTS			
1101	Regular Giving	120,000.00	122,000.00	122,000.00
1102	Loose Offering	2,000.00	2,000.00	1,000.00
1103	Interest: Checking Account	50.00	50.00	50.00
1104	Presbyterian Women	600.00	600.00	600.00
1105	Rental Properties	18,000.00	12,000.00	0.00
1106	Use of the Building	750.00	750.00	750.00
1108	Copies, Stamps, etc.	100.00	100.00	100.00
1109	Church School	1,200.00	1,200.00	800.00
1110	Gain/Loss on Sale of Stock	0.00	0.00	0.00
	***Subtotal: Non-Designated Receipts	142,700.00	138,700.00	125,300.00
1200	DESIGNATED RECEIPTS			
1201	Church Support	2,200.00	2,200.00	2,200.00
1202	Benevolence	5,500.00	5,500.00	3,000.00
1203	Hunger Offerings	4,300.00	4,300.00	4,300.00
1204	One Great Hour of Sharing	1,200.00	1,200.00	1,000.00
1205	Witness Offering	300.00	300.00	500.00
1208	Christmas Joy Offering	800.00	800.00	1,000.00
1210	Presbyterian Disaster Assistance	1,000.00	1,000.00	0.00
	***Subtotal: Designated Receipts	15,300.00	15,300.00	12,000.00
1300	NON-BUDGET RECEIPTS			
1397	Transfers from Memorial Fund	0.00	0.00	0.00
1398	Income: Other Sources	0.00	0.00	0.00
1399	Transfers from Investments	27,100.00	21,398.20	21,000.00
	***Subtotal: Non-Budget Receipts	27,100.00	21,398.20	21,000.00
	***TOTAL INCOME FOR PERIOD	185,100.00	175,398.20	158,300.00
	***INCOME + BEGINNING BALANCE	188,100.00	175,969.85	169,322.03

EXPENSES

2000	SALARIES AND EXPENSES			
2101	Minister's Salary	26,035.00	17,480.00	17,450.00
2102	Minister's Housing Allowance	14,745.00	27,745.00	29,560.00
2103	Minister's Utilities Allowance	2,255.00	2,255.00	2,340.00
2104	Minister's Automobile Expense	3,500.00	3,500.00	4,000.00
2105	Minister's Professional Expenses	1,500.00	2,000.00	2,000.00
2106	Minister's Benefits Plan Dues	15,450.00	17,030.00	17,625.00
2107	Minister's Self Employment	3,600.00	3,765.00	3,910.00
2108	Minister's Deferred Compensation	2,400.00	0.00	0.00
2109	Minister's Medical Deductible	1,000.00	600.00	600.00
2201	Music Staff Salaries	17,560.00	9,000.00	5,460.00
2301	Christian Education Consultant Salary	5,720.00	5,900.00	6,125.00
2401	Secretary's Salary	12,450.00	10,000.00	10,600.00
2601	Substitute Salaries	1,200.00	2,200.00	1,200.00
2701	Workers' Compensation Insurance	500.00	500.00	500.00
2702	FICA Tax W/H -- Social Security	2,215.26	1,543.80	1,375.47
2703	FICA Tax W/H -- Medicare	518.09	361.05	321.68
2704	Federal Income Tax W/H	0.00	0.00	0.00
2705	VA State Income Tax W/H	0.00	0.00	0.00
	***Subtotal: Salaries and Expenses	110,648.35	103,879.85	103,067.15

3000	CHRISTIAN EDUCATION EXPENSES	2006 BUDGET	2007 BUDGET	2008 BUDGET
3101	Sunday School Curriculum	1,800.00	1,200.00	1,200.00
3102	Vacation Bible School	365.00	350.00	350.00
3104	VCR license fee	66.00	70.00	70.00
3105	Camp Scholarships	0.00	0.00	0.00
3106	Teachers: Training and Support	175.00	250.00	250.00
3107	Confirmation Classes	50.00	0.00	0.00
3108	Refreshments	300.00	250.00	250.00
3109	Youth	250.00	250.00	250.00
3110	Nursery/Worship	1,100.00	1,100.00	1,100.00
	***Subtotal: Christian Education	4,106.00	3,470.00	3,470.00
4000	MEMBERSHIP AND OUTREACH EXPENSES			
4101	Receptions/Coffee Hour	110.00	150.00	100.00
4102	Miscellaneous/Newsletter	100.00	0.00	0.00
4103	Advertising/News Leader	580.00	580.00	625.00
4104	Kitchen Supplies	400.00	200.00	250.00
4105	Church Night Meals	500.00	300.00	250.00
4106	New Members/Prospective	100.00	100.00	100.00
4107	Funeral Meals Expenses	250.00	250.00	250.00
4108	Get Well Soon/We Care Program	400.00	400.00	300.00
4109	Entertainment/Special Events	300.00	200.00	200.00
	***Subtotal: Membership and Outreach	2,740.00	2,180.00	2,075.00
5000	CHURCH PROPERTY EXPENSES			
5101	Natural Gas	13,000.00	11,600.00	11,500.00
5102	Electricity	2,500.00	3,000.00	3,000.00
5103	Water	800.00	1,000.00	750.00
5104	Janitorial Supplies	150.00	100.00	250.00
5105	Property Insurance	7,200.00	7,500.00	7,500.00
5106	Property Maintenance	1,000.00	1,000.00	3,000.00
5107	Organ/Piano Repair	1,200.00	1,200.00	1,200.00
5201	Rental Property Maintenance	1,000.00	1,000.00	0.00
5202	Rental Property Utilities	6,000.00	7,500.00	0.00
5203	Rental Property: Miscellaneous	0.00	0.00	0.00
5204	Rental Property: Real Estate Tax	1,250.00	1,250.00	0.00
	***Subtotal: Church Property	34,100.00	35,150.00	27,200.00
6000	WORSHIP AND MUSIC EXPENSES			
6101	Chancel & Children's Choirs	100.00	100.00	100.00
6102	Communion Supplies	100.00	100.00	100.00
6103	Music Supplies & Accessories	500.00	400.00	400.00
6104	Choir Robes Cleaning	200.00	200.00	200.00
6105	Handbells	200.00	200.00	200.00
6107	Program Development	600.00	400.00	400.00
6108	These Days	180.00	250.00	250.00
6109	Annual Copyright Fee	180.00	180.00	180.00
	***Subtotal: Worship and Music	2,060.00	1,830.00	1,830.00
7000	GENERAL MISSION			
7101	Undesignated Benevolences	2,210.00	2,210.00	3,000.00
7103	Missionary Support	2,000.00	2,000.00	2,000.00
7104	Weekday Religious Education	2,000.00	2,000.00	2,000.00
7105	Valley Mission	1,200.00	1,000.00	1,000.00
7106	SACRA	1,200.00	0.00	0.00
7107	Discretionary Fund	700.00	700.00	700.00
7108	Mission Program	500.00	500.00	500.00
7109	Pregnancy Help Center	1,200.00	1,000.00	1,000.00
7111	Haiti Project	750.00	0.00	0.00
7112	Ethiopia Support	750.00	500.00	500.00
7113	Teen Challenge			500.00
7114	Meals on Wheels	800.00	500.00	500.00
7115	Augusta Free Medical Clinic	600.00	600.00	600.00
7116	Habitat for Humanity	1,000.00	500.00	500.00
7117	Per Capita Apportionment (2005: \$12.66 x 188)	2,532.00	0.00	1,227.60
7118	Medical Benevolence Foundation	1,200.00	750.00	750.00
	***Subtotal: General Mission	18,642.00	12,260.00	14,777.60

	2006 BUDGET	2007 BUDGET	2008 BUDGET
7200 SPECIAL MISSION			
7201 Hunger Ministries	3,750.00	3,750.00	3,750.00
7201A Presbyterian Hunger Program	(41% to \$1,500)	(41% to \$1,500)	(41% to \$1,500)
7201B SACRA – Hunger	(20% to \$750)	(20% to \$750)	(20% to \$750)
7201C Water for Life	(13% to \$500)	(13% to \$500)	(13% to \$500)
7201D Heifer Project	(13% to \$500)	(13% to \$500)	(13% to \$500)
7201E Blue Ridge Area Food Bank	(13% to \$500)	(13% to \$500)	(13% to \$500)
7202 Special Offerings	3,300.00	3,300.00	2,500.00
7202A One Great Hour of Sharing	1,200.00	1,200.00	1,000.00
7202B Pentecost Offering	300.00	300.00	500.00
7202E Christmas Joy Offering	800.00	800.00	1,000.00
7202H Presbyterian Disaster Assistance	1,000.00	1,000.00	0.00
***Subtotal: Special Mission	7,050.00	7,050.00	6,250.00
8000 CHURCH OFFICE EXPENSES			
8101 Equipment Maintenance	1,600.00	1,600.00	1,400.00
8102 Postage	1,000.00	1,200.00	800.00
8103 Paper/Printing Supplies	450.00	500.00	400.00
8104 Telephone Service	2,000.00	2,000.00	2,400.00
8105 Office Supplies	1,000.00	2,000.00	2,000.00
8106 Postage: Bulk Rate	200.00	200.00	300.00
8107 Computer Supplies	600.00	1,800.00	2,400.00
8201 Copier	0.00	0.00	0.00
***Subtotal: Church Office	6,850.00	9,300.00	9,700.00
9000 ADMINISTRATIVE EXPENSES			
9101 Session Expenses	200.00	200.00	200.00
9102 Stewardship Program	400.00	550.00	500.00
9103 Annual Audit	100.00	0.00	0.00
***Subtotal: Administrative Expenses	700.00	750.00	700.00
9200 OTHER EXPENSES			
9201 Outgoing/Flow Thru Items	0.00	0.00	0.00
9301 Miscellaneous	200.00	0.00	0.00
9999 Investments	0.00	0.00	0.00
***Subtotal: Other Expenses	200.00	0.00	0.00
***TOTAL EXPENSES	187,096.35	175,869.85	169,069.75
***INCOME - EXPENSES	1,003.65	100.00	252.28
***ENDING BALANCE	1,003.65	100.00	252.28