

**SECOND PRESBYTERIAN CHURCH
STAUNTON, VA**

**2008 BUDGET
January 6, 2009**

#	INCOME	2007 BUDGET	2008 BUDGET	2009 BUDGET
	BEGINNING BALANCE	0.00	0.00	0.00
1100	NON-DESIGNATED RECEIPTS			
1101	Regular Giving	122,000.00	122,000.00	112,000.00
1102	Loose Offering	2,000.00	1,000.00	1,500.00
1103	Interest: Checking Account	50.00	50.00	50.00
1104	Presbyterian Women	600.00	600.00	600.00
1105	Rental Properties	12,000.00	0.00	0.00
1106	Use of the Building	750.00	750.00	750.00
1108	Copies, Stamps, etc.	100.00	100.00	100.00
1109	Sunday Bible Study	1,200.00	800.00	900.00
1110	Gain/Loss on Sale of Stock	0.00	0.00	0.00
	***Subtotal: Non-Designated Receipts	138,700.00	125,300.00	115,900.00
1200	DESIGNATED RECEIPTS			
1201	Church Support	2,200.00	2,200.00	2,200.00
1202	Benevolence	5,500.00	3,000.00	3,000.00
1203	Hunger Offerings	4,300.00	4,300.00	4,300.00
1204	One Great Hour of Sharing	1,200.00	1,000.00	1,000.00
1205	Pentecost Offering	300.00	500.00	500.00
1208	Christmas Joy Offering	800.00	1,000.00	1,000.00
1210	Presbyterian Disaster Assistance	1,000.00	0.00	0.00
	***Subtotal: Designated Receipts	15,300.00	12,000.00	12,000.00
1300	NON-BUDGET RECEIPTS			
1396	Unexpended Income: Previous Year	571.65	11,022.03	0.00
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	21,398.20	21,000.00	62,750.00
	***Subtotal: Non-Budget Receipts	21,969.85	32,022.03	62,750.00
	***TOTAL INCOME FOR PERIOD	175,969.85	169,322.03	190,650.00
	***INCOME + BEGINNING BALANCE	175,969.85	169,322.03	190,650.00
	EXPENSES			
2000	SALARIES AND EXPENSES			
2101	Minister's Salary	17,480.00	17,450.00	18,610.00
2102	Minister's Housing Allowance	27,745.00	29,560.00	30,400.00
2103	Minister's Utilities Allowance	2,255.00	2,340.00	2,445.00
2104	Minister's Automobile Expense	3,500.00	4,000.00	4,000.00
2105	Minister's Professional Expenses	2,000.00	2,000.00	2,000.00
2106	Minister's Benefits Plan Dues	17,030.00	17,625.00	17,625.00
2107	Minister's Self Employment	3,765.00	3,910.00	3,940.00
2109	Minister's Medical Deductible	600.00	600.00	600.00
2201	Music Staff Salaries	9,000.00	5,460.00	5,710.00
2301	Christian Education Consultant Salary	5,900.00	6,125.00	6,400.00
2401	Secretary's Salary	10,000.00	10,600.00	11,060.00
2601	Substitute Salaries	2,200.00	1,200.00	1,200.00
2701	Workers' Compensation Insurance	500.00	500.00	500.00
2702	FICA Tax W/H -- Social Security	1,543.80	1,375.47	1,436.54
2703	FICA Tax W/H -- Medicare	361.05	321.68	335.97
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	103,879.85	103,067.15	106,262.51

3000	CHRISTIAN EDUCATION EXPENSES	2007 BUDGET	2008 BUDGET	2009 BUDGET
3101	Sunday School Curriculum	1,200.00	1,200.00	1,000.00
3102	Vacation Bible School	350.00	350.00	450.00
3104	VCR license fee	70.00	70.00	73.00
3105	Camp Scholarships	0.00	0.00	300.00
3106	Teachers: Training and Support	250.00	250.00	100.00
3107	Confirmation Classes	0.00	0.00	0.00
3108	Refreshments	250.00	250.00	300.00
3109	Youth	250.00	250.00	350.00
3110	Nursery/Worship	1,100.00	1,100.00	1,100.00
	***Subtotal: Christian Education	3,470.00	3,470.00	3,673.00
4000	MEMBERSHIP AND OUTREACH EXPENSES			
4101	Receptions/Coffee Hour	150.00	100.00	100.00
4102	Miscellaneous/Newsletter	0.00	0.00	100.00
4103	Advertising/News Leader	580.00	625.00	625.00
4104	Kitchen Supplies	200.00	250.00	250.00
4105	Church Night Meals	300.00	250.00	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	300.00	300.00
4109	Entertainment/Special Events	200.00	200.00	200.00
	***Subtotal: Membership and Outreach	2,180.00	2,075.00	2,175.00
5000	CHURCH PROPERTY EXPENSES			
5101	Natural Gas	11,600.00	11,500.00	18,000.00
5102	Electricity	3,000.00	3,000.00	3,700.00
5103	Water	1,000.00	750.00	800.00
5104	Janitorial Supplies	100.00	250.00	250.00
5105	Property Insurance	7,500.00	7,500.00	8,000.00
5106	Property Maintenance	1,000.00	3,000.00	15,000.00
5107	Organ/Piano Repair	1,200.00	1,200.00	1,200.00
	***Subtotal: Church Property	25,400.00	27,200.00	46,950.00
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	400.00	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	400.00	400.00	400.00
6108	These Days	250.00	250.00	250.00
6109	Annual Copyright Fee	180.00	180.00	180.00
	***Subtotal: Worship and Music	1,830.00	1,830.00	1,830.00
7000	GENERAL MISSION			
7101	Undesignated Benevolence <i>[includes per capita]</i>	2,210.00	4,227.60	4,300.00
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	1,000.00	1,000.00	1,000.00
7106	SACRA	0.00	0.00	0.00
7107	Discretionary Fund	700.00	700.00	1,000.00
7108	Mission Program	500.00	500.00	500.00
7109	Pregnancy Help Center	1,000.00	1,000.00	1,000.00
7112	Ethiopia Support	500.00	500.00	500.00
7113	Teen Challenge		500.00	500.00
7114	Meals on Wheels	500.00	500.00	500.00
7115	Augusta Free Medical Clinic	600.00	600.00	600.00
7116	Habitat for Humanity	500.00	500.00	500.00
7118	Medical Benevolence Foundation	750.00	750.00	750.00
7120	Covenant Church/Massanetta Springs			500.00
	***Subtotal: General Mission	12,260.00	14,777.60	15,650.00

	2007 BUDGET	2008 BUDGET	2009 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	2,500.00	2,500.00
7202A One Great Hour of Sharing	1,200.00	1,000.00	1,000.00
7202B Pentecost Offering	300.00	500.00	500.00
7202E Christmas Joy Offering	800.00	1,000.00	1,000.00
7202H Presbyterian Disaster Assistance	1,000.00	0.00	0.00
***Subtotal: Special Mission	7,050.00	6,250.00	6,250.00
8000 CHURCH OFFICE EXPENSES			
8101 Equipment Maintenance	1,600.00	1,400.00	1,400.00
8102 Postage	1,200.00	800.00	550.00
8103 Paper/Printing Supplies	500.00	400.00	300.00
8104 Telephone Service	2,000.00	2,400.00	1,800.00
8105 Office Supplies	2,000.00	2,000.00	1,900.00
8106 Postage: Bulk Rate	200.00	300.00	0.00
8107 Computer Supplies	1,800.00	2,400.00	1,200.00
8201 Copier	0.00	0.00	0.00
***Subtotal: Church Office	9,300.00	9,700.00	7,150.00
9000 ADMINISTRATIVE EXPENSES			
9101 Session Expenses	200.00	200.00	200.00
9102 Stewardship Program	550.00	500.00	500.00
9103 Annual Audit	0.00	0.00	0.00
***Subtotal: Administrative Expenses	750.00	700.00	700.00
9200 OTHER EXPENSES			
9201 Outgoing/Flow Thru Items	0.00	0.00	0.00
9301 Miscellaneous	0.00	0.00	0.00
9999 Investments	0.00	0.00	0.00
***Subtotal: Other Expenses	0.00	0.00	0.00
***TOTAL EXPENSES	166,119.85	169,069.75	190,640.51
***INCOME - EXPENSES	9,850.00	252.28	9.49
***ENDING BALANCE	9,850.00	252.28	9.49