

**SECOND PRESBYTERIAN CHURCH
STAUNTON, VA**

**2010 BUDGET
January 4, 2010**

| # | INCOME | 2008 BUDGET | 2009 BUDGET | 2010 BUDGET |
|-------------|---|-------------------|-------------------|-------------------|
| | BEGINNING BALANCE | 0.00 | 0.00 | 0.00 |
| 1100 | NON-DESIGNATED RECEIPTS | | | |
| 1101 | Regular Giving | 122,000.00 | 112,000.00 | 115,000.00 |
| 1102 | Loose Offering | 1,000.00 | 1,500.00 | 2,000.00 |
| 1103 | Interest: Checking Account | 50.00 | 50.00 | 30.00 |
| 1104 | Presbyterian Women | 600.00 | 600.00 | 600.00 |
| 1106 | Use of the Building | 750.00 | 750.00 | 750.00 |
| 1108 | Copies, Stamps, etc. | 100.00 | 100.00 | 0.00 |
| 1109 | Sunday Bible Study | 800.00 | 900.00 | 600.00 |
| 1112 | T. Patterson Annuity | 0.00 | 8,624.46 | 17,250.00 |
| | ***Subtotal: Non-Designated Receipts | 125,300.00 | 124,524.46 | 136,230.00 |
| 1200 | DESIGNATED RECEIPTS | | | |
| 1201 | Church Support | 2,200.00 | 2,200.00 | 2,200.00 |
| 1202 | Benevolence | 3,000.00 | 3,000.00 | 1,500.00 |
| 1203 | Hunger Offerings | 4,300.00 | 4,300.00 | 5,500.00 |
| 1204 | One Great Hour of Sharing | 1,000.00 | 1,000.00 | 800.00 |
| 1205 | Pentecost Offering | 500.00 | 500.00 | 450.00 |
| 1208 | Christmas Joy Offering | 1,000.00 | 1,000.00 | 1,000.00 |
| | ***Subtotal: Designated Receipts | 12,000.00 | 12,000.00 | 11,450.00 |
| 1300 | NON-BUDGET RECEIPTS | | | |
| 1396 | Unexpended Income: Previous Year | 11,022.03 | 0.00 | 0.00 |
| 1397 | Transfers from Memorial Fund | 0.00 | 0.00 | 625.00 |
| 1398 | Income: Other Sources | 0.00 | 0.00 | 0.00 |
| 1399 | Transfers from Investments | 21,000.00 | 62,750.00 | 35,500.00 |
| | ***Subtotal: Non-Budget Receipts | 32,022.03 | 62,750.00 | 36,125.00 |
| | ***TOTAL INCOME FOR PERIOD | 169,322.03 | 199,274.46 | 183,805.00 |
| | ***INCOME + BEGINNING BALANCE | 169,322.03 | 199,274.46 | 183,805.00 |
| | EXPENSES | | | |
| 2000 | SALARIES AND EXPENSES | | | |
| 2101 | Minister's Salary | 17,450.00 | 18,610.00 | 18,210.00 |
| 2102 | Minister's Housing Allowance | 29,560.00 | 30,400.00 | 30,400.00 |
| 2103 | Minister's Utilities Allowance | 2,340.00 | 2,445.00 | 2,445.00 |
| 2104 | Minister's Automobile Expense | 4,000.00 | 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 | 17,625.00 | 17,625.00 | 17,625.00 |
| 2107 | Minister's Self Employment | 3,910.00 | 3,940.00 | 3,940.00 |
| 2109 | Minister's Medical Deductible | 600.00 | 800.00 | 1,200.00 |
| 2201 | Music Staff Salaries | 5,460.00 | 5,710.00 | 5,710.00 |
| 2301 | Christian Education Consultant Salary | 6,125.00 | 6,400.00 | 6,400.00 |
| 2401 | Secretary's Salary | 10,600.00 | 11,060.00 | 11,060.00 |
| 2601 | Substitute Salaries | 1,200.00 | 1,200.00 | 1,200.00 |
| 2701 | Workers' Compensation Insurance | 500.00 | 500.00 | 500.00 |
| 2702 | FICA Tax W/H -- Social Security | 1,375.47 | 1,436.54 | 1,436.54 |
| 2703 | FICA Tax W/H -- Medicare | 321.68 | 335.97 | 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 | 103,067.15 | 106,462.51 | 106,462.51 |
| 3000 | CHRISTIAN EDUCATION EXPENSES | | | |
| 3101 | Sunday School Curriculum | 1,200.00 | 1,000.00 | 600.00 |
| 3102 | Vacation Bible School | 350.00 | 450.00 | 500.00 |
| 3104 | VCR license fee | 70.00 | 73.00 | 80.00 |
| 3105 | Camp Scholarships | 0.00 | 300.00 | 400.00 |
| 3106 | Teachers: Training and Support | 250.00 | 100.00 | 100.00 |

| | 2008 BUDGET | 2009 BUDGET | 2010 BUDGET |
|-------------|---|--------------------|--------------------|
| 3107 | Confirmation Classes | 0.00 | 50.00 |
| 3108 | Refreshments | 250.00 | 300.00 |
| 3109 | Youth | 250.00 | 350.00 |
| 3110 | Nursery/Worship | 1,100.00 | 200.00 |
| | ***Subtotal: Christian Education | 3,470.00 | 2,580.00 |
| 4000 | MEMBERSHIP AND OUTREACH EXPENSES | | |
| 4101 | Receptions/Coffee Hour | 100.00 | 50.00 |
| 4102 | Miscellaneous/Newsletter | 0.00 | 50.00 |
| 4103 | Advertising/News Leader | 625.00 | 500.00 |
| 4104 | Kitchen Supplies | 250.00 | 200.00 |
| 4105 | Church Night Meals | 250.00 | 250.00 |
| 4106 | New Members/Prospective | 100.00 | 50.00 |
| 4107 | Funeral Meals Expenses | 250.00 | 100.00 |
| 4108 | Get Well Soon/We Care Program | 300.00 | 300.00 |
| 4109 | Entertainment/Special Events | 200.00 | 0.00 |
| | ***Subtotal: Membership and Outreach | 2,075.00 | 1,500.00 |
| 5000 | CHURCH PROPERTY EXPENSES | | |
| 5101 | Natural Gas | 11,500.00 | 12,000.00 |
| 5102 | Electricity | 3,000.00 | 3,000.00 |
| 5103 | Water | 750.00 | 1,000.00 |
| 5104 | Janitorial Supplies | 250.00 | 250.00 |
| 5105 | Property Insurance | 7,500.00 | 8,500.00 |
| 5106 | Property Maintenance | 3,000.00 | 17,000.00 |
| 5107 | Organ/Piano Repair | 1,200.00 | 1,200.00 |
| | ***Subtotal: Church Property | 27,200.00 | 42,950.00 |
| 6000 | WORSHIP AND MUSIC EXPENSES | | |
| 6101 | Chancel & Children's Choirs | 100.00 | 0.00 |
| 6102 | Communion Supplies | 100.00 | 100.00 |
| 6103 | Music Supplies & Accessories | 400.00 | 400.00 |
| 6104 | Choir Robes Cleaning | 200.00 | 0.00 |
| 6105 | Handbells | 200.00 | 200.00 |
| 6107 | Program Development | 400.00 | 400.00 |
| 6108 | These Days | 250.00 | 250.00 |
| 6109 | Annual Copyright Fee | 180.00 | 180.00 |
| | ***Subtotal: Worship and Music | 1,830.00 | 1,530.00 |
| 7000 | GENERAL MISSION | | |
| 7101 | Undesignated Benevolences | 4,227.60 | 3,000.00 |
| 7103 | Missionary Support | 2,000.00 | 2,000.00 |
| 7104 | Weekday Religious Education | 2,000.00 | 2,000.00 |
| 7105 | Valley Mission | 1,000.00 | 1,000.00 |
| 7107 | Discretionary Fund | 700.00 | 700.00 |
| 7108 | Mission Program | 500.00 | 500.00 |
| 7109 | ComfortCare Women's Center | 1,000.00 | 1,000.00 |
| 7112 | Ethiopia Support | 500.00 | 500.00 |
| 7113 | Teen Challenge | 500.00 | 500.00 |
| 7114 | Meals on Wheels | 500.00 | 500.00 |
| 7115 | Augusta Free Medical Clinic | 600.00 | 500.00 |
| 7116 | Habitat for Humanity | 500.00 | 600.00 |
| 7118 | Medical Benevolence Foundation | 750.00 | 750.00 |
| 7120 | Covenant Church/Massanetta Springs | | 500.00 |
| | ***Subtotal: General Mission | 14,777.60 | 14,050.00 |
| 7200 | SPECIAL MISSION | | |
| 7201 | Hunger Ministries | 3,750.00 | 5,500.00 |
| 7201A | Presbyterian Hunger Program | (41% to \$1,500) | (41% to \$1,500) |
| 7201B | SACRA – Hunger | (20% to \$750) | (20% to \$750) |
| 7201C | Water for Life | (13% to \$500) | (13% to \$500) |

| | 2008 BUDGET | 2009 BUDGET | 2010 BUDGET |
|--------------------------------------|--------------------|--------------------|--------------------|
| 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 | 2,500.00 | 2,500.00 | 2,250.00 |
| 7202A One Great Hour of Sharing | 1,000.00 | 1,000.00 | 800.00 |
| 7202B Pentecost Offering | 500.00 | 500.00 | 450.00 |
| 7202E Christmas Joy Offering | 1,000.00 | 1,000.00 | 1,000.00 |
| ***Subtotal: Special Mission | 6,250.00 | 6,250.00 | 7,750.00 |
| 8000 CHURCH OFFICE EXPENSES | | | |
| 8101 Equipment Maintenance | 1,400.00 | 1,400.00 | 1,400.00 |
| 8102 Postage | 800.00 | 550.00 | 475.00 |
| 8103 Paper/Printing Supplies | 400.00 | 300.00 | 500.00 |
| 8104 Telephone Service | 2,400.00 | 1,800.00 | 1,750.00 |
| 8105 Office Supplies | 2,000.00 | 1,900.00 | 800.00 |
| 8106 Postage: Bulk Rate | 300.00 | 0.00 | 0.00 |
| 8107 Computer Supplies | 2,400.00 | 1,200.00 | 1,200.00 |
| 8201 Copier | 0.00 | 0.00 | 0.00 |
| ***Subtotal: Church Office | 9,700.00 | 7,150.00 | 6,125.00 |
| 9000 ADMINISTRATIVE EXPENSES | | | |
| 9101 Session Expenses | 200.00 | 200.00 | 200.00 |
| 9102 Stewardship Program | 500.00 | 500.00 | 500.00 |
| 9103 Annual Audit | 0.00 | 0.00 | 0.00 |
| ***Subtotal: Administrative Expenses | 700.00 | 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 | 169,069.75 | 190,840.51 | 183,647.51 |
| ***INCOME - EXPENSES | 252.28 | 8,433.95 | 157.49 |
| ***ENDING BALANCE | 252.28 | 8,433.95 | 157.49 |