

2010 Budget: Reference the Book of Order, G10-0102i

The attachments to this document represent the first draft narrative budget for 2010. Please review the pertinent part of the budget that applies to your committee and provide a response to the Stewardship Committee before September 13, 2009.

To review expenditures on the Operating Budget through Jul 31, 2009 click on the below link. The August totals will be posted before September 10.

<https://sites.google.com/site/monthlyreportswhpc/>

Carefully assess the amounts needed to properly fund the needs of your committee for 2010.

1. The budget is a guide predicated on expected expenditures for the forthcoming year
2. Contributions and other income fund the budget
3. Expenditures are based on the availability of funds in the respective church accounts
4. The Stewardship Committee identifies any income shortfall to the session.
5. The session approves priority spending in order of importance if there is a need to conserve funds

Actions:

1. Items may be added to the budget as well as deleted.
2. If there is not a need to make changes in a Committee's budget, a response of "No Change" is sufficient
3. If there are changes necessary, annotate the appropriate line in the budget with the adjusted amount and return a copy of the budget to the Stewardship Committee by September 13, 2009
4. The Pastor's terms of call is a separate issue and is addressed through the Personnel Committee with subsequent Session approval and presentation to the congregation
5. Salary adjustments to the staff is the responsibility of the Personnel Committee with subsequent Session approval.
6. The monthly mortgage payment is a fixed figure for the next 4 years.
7. Ask for guidance if necessary
8. Adoption of the budget for 2010 requires session approval and is presented to the congregation as information

The Stewardship Committee

Committees

<b>Christian Education</b>	Deanine Rogers	<b>Diaconate</b>	Dotty McLemore
<b>Fellowship</b>	Melanie Webre	<b>Presbyterian Women</b>	Melanie Webre
<b>Worship &amp; Music</b>	Wilma Lewis	<b>Service</b>	Roy Nash
<b>Personnel</b>	Kathy Balkman	<b>Benevolences</b>	The Session
<b>Membership</b>	Don Campbell	<b>Prop &amp; Maintenance</b>	Bob Quinn
<b>Finance &amp; Administration</b>	Tammy Pflug / Robert Spencer		

2010 Draft Operating Budget Version 1.0					% of budget	% increase/Decrease f/2010	DATE 08-01-09
<b>As of Aug 1, 2009</b>							
<b>Revenues</b>							
	<b>Tithes &amp; Offerings</b>				<b>Amount</b>		<b>Comments</b>
	60100	Loose Plate	\$	5,000.00			
	60200	Pledge Receipts	\$	338,674.00			
	60250	Non Pledge	\$	14,000.00			
		Special Gifts					Based on 2009 occurrences
	<b>Total Tithes &amp; Offerings</b>			<b>\$ 357,674.00</b>			
					56.84%		
	<b>Other Income</b>						
	60300	Building Deposits & Use Fee	\$	10,000.00			
	60400	Interest Income	\$	400.00			
	60500	Organ Mtnce Fund	\$	1,000.00			
	60600	Pre School Use	\$	8,400.00			
	<b>Total Other Income</b>			<b>\$ 19,800.00</b>			Need to promote renting the building
	<b>Operating Budget 2010</b>				<b>\$ 377,474.00</b>	59.99%	Budget 2009 \$376,397.41
	<b>Mortgage</b>						
	<b>Tithes &amp; Offerings</b>						
	10670	CDs	\$	500.00			
	10035	BOZ 5, CCII	\$	5,000.00	Residual		
	10036	BOZ 6 2010-2012 Campaign	\$	134,764.80			Pending - \$11,230.40 to \$12,500 required monthly
		James Money	\$	100,000.00			
		Non Pledge Mortgage	\$	7,500.00			
		Special Gifts Mortgage	\$	4,000.00			
	<b>Total Tithes &amp; Offerings Mortgage</b>			<b>\$ 251,764.80</b>	<b>\$ 251,764.80</b>	40.01%	
<b>All Revenues</b>	<b>Total Budget for 2010</b>				<b>\$ 629,238.80</b>	<b>100.00%</b>	Combines Operating and Mortgage
<b>Expenses</b>							Budget Proposal 2010 \$ 629,238.80
	<b>Mortgage</b>				Enter changes to the budget in Column H, the gray defined area		
	40000	Mortgage Loan Payable	\$	251,764.80			\$20,980.40 monthly
	<b>Total Mortgage Cost</b>				<b>\$ 251,764.80</b>	40.01%	
	<b>Child Care</b>						
	71100	Child Care	\$	3,800.00			
	<b>Total Child Care</b>				<b>\$ 3,800.00</b>	0.60%	
	<b>Session/Presbytery Costs</b>						
	72100	Session/Presbytery Costs	\$	500.00			
	<b>Total Session/Presbytery Costs</b>				<b>\$ 500.00</b>	0.08%	Court Costs
	<b>Christian Education</b>						
	73100	Curriculum Literature	\$	1,900.00			
	73110	Drama	\$	800.00			
	73200	Sunday School expense	\$	-			

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		73300	Youth Group	\$ 1,200.00			
		73440	Supplies	\$ 800.00			
		73401	Special Activities	\$ 350.00			
		73402	Camps, Conf, LDR training	\$ 1,200.00			
		73403	Book Study	\$ 100.00			
		73404	Children's' worship Folders	\$ 100.00			
		73405	Confirmation Act/Bibles	\$ 200.00			
		73406	Vacant	\$ -			
		73407	Special Speakers	\$ -			
		73408	Teacher Rec/Sr Bibles	\$ -			
		73409	Vacation Bible School	\$ 650.00			
		<b>Total Christian Education</b>			<b>\$ 7,300.00</b>	1.16%	
		74100	Kitchen Supplies	\$ 750.00			
		74200	Special Projects	\$ 750.00			
		74300	Misc, Fellowship	\$ 200.00			
		74400	Westover Wednesdays	\$ 2,000.00			
		<b>Total Fellowship</b>			<b>\$ 3,700.00</b>	0.59%	
<b>Worship &amp; Music</b>		84100	Organ/Piano Maintenance	\$ 1,500.00			
		84200	Music Library	\$ 350.00			
	1099	84300	Paid Choir/Musicians	\$ 2,600.00			
		84401	Musicians Substitute	\$ 75.00			
		84500	Special Projects	\$ 200.00			
		84700	Communion	\$ 100.00			
		84400	Pulpit Supply	\$ 600.00			
		<b>Total Worship &amp; Music</b>			<b>\$ 5,425.00</b>	0.86%	
<b>Finance &amp; Administration</b>							
		75100	Office Supplies	\$ 3,400.00			
		75200	Postage	\$ 3,000.00			
		75300	Copier Expense	\$ 11,000.00			
		75600	Misc F & A	\$ 3,100.00			May be able to lower
		<b>Total Finance &amp; Administration</b>			<b>\$ 20,500.00</b>	3.26%	
<b>Staff Expense</b>							
<b>Pastor Debbie</b>							
	Terms if Call	76101	Salary/Allowance	\$ 59,198.00			
	Can be either part of	76105	Auto Reimbursement	\$ 1,700.00			
	the Effective Salary	76201	Pension/Insurance	\$ 18,647.37			
	or a reimbursement.	76202	Dental	\$ 1,217.13			
	Has to keep a log.	76301	FICA	\$ 4,528.00			
	Must Document	76501	Professional	\$ 3,000.00			
		<b>Total Pastor Debbie</b>			<b>\$ 88,290.50</b>		
<b>Church Staff</b>							
	<b>DCE</b>						
		76900	DCE Salary	\$ 31,930.00			
		76901	DCE FICA/Medicare	\$ 2,443.00			
		77301	DCE Auto Reimbursement	\$ 200.00			

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	77320	DCE Book allowance	\$ 200.00				
	77303	DCE Continuing Education	\$ 750.00				
	<b>Total DCE</b>		<b>\$ 35,523.00</b>				
<b>Director of Music</b>							
	77200	Salary, Director or Music	\$ 22,898.00				
	77303	DOM FICA/Medicare	\$ 1,751.00				
	<b>Total Director of Music</b>		<b>\$ 24,649.00</b>				
<b>Other Staff</b>							
	76803	Adm Assistant Salary	\$ 27,000.00				
	76805	Adm Assistant FICA/Medicare	\$ 2,065.50				
	76807	Adm Assistant Auto Allowance	\$ 200.00				
	<b>Total Admin Assistant</b>		<b>\$ 29,265.50</b>				
	76812	Children's Choir Director	\$ 1,800.00				
	76814	Temporary Labor	\$ 1,000.00				
	<b>Total other labor</b>		<b>\$ 2,800.00</b>				
	77500	Sexton Salary	\$ 21,876.00				
	77501	Sexton FICA/Medicare	\$ 1,674.00				
	<b>Total Sexton</b>		<b>\$ 23,550.00</b>				
	<b>Pending health Ins Estimate</b>		<b>\$ -</b>				
	<b>Total Other Staff</b>						
	<b>Total Church Staff</b>		<b>\$ 115,787.50</b>				
	<b>Total Staff Expense</b>		<b>\$ 204,078.00</b>		32.43%		Salaries (-) the pastor
<b>Membership</b>							
	78100	Membership Committee	\$ 1,610.00				
	78200	Communications Committee	\$ 1,140.00				
	<b>Total Membership</b>		<b>\$ 2,750.00</b>		0.44%		The pending legislation on National Health insurance is an issue. At this time it is not known how non-profits will be affected. It is assumed that they will be treated as a small business
<b>Diaconate</b>							
	86000	Diaconate Care	\$ 1,000.00				
	<b>Total Diaconate</b>		<b>\$ 1,000.00</b>		0.16%		
<b>Property &amp; Maintenance</b>							
	79200	Building Repairs	\$ 300.00				
	79300	Heating A/C	\$ 200.00				
	79400	Plumbing	\$ 250.00				
	79500	Lights (\$863.28) for 2008	\$ 400.00				
	79600	Painting	\$ 100.00				
	79700	Pest Control	\$ 500.00				
	79800	Dumpster	\$ 2,600.00				
	79900	Janitorial Expenses	\$ 4,500.00				
	80000	Misc P& M	\$ 2,850.00				
	80001	Grounds, fertilizer etc	\$ 1,800.00				Covers Fertilizer contract
	80002	Van Equipment/Expenses	\$ 1,000.00				Also covers gas for the vehicle
	80004	Elevator Maintenance	\$ 2,200.00				State Requirement & contract fee
	80005	Fire Alarm Inspection	\$ 500.00				State Requirement, added \$250 for 2009
	80006	RPZ Inspections	\$ 750.00				City Requirement
	Look in Restricted acct	80003	Capitol Replacement Fund	\$ 5,000.00	Line 90906 Res		For large dollar amount repairs/replacement



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<b>Total Benevolences</b>	\$ 1,200.00						
	\$ 32,796.00						
	\$ 3,575.00						
	<b>\$ 37,571.00</b>	\$378,253.00	9.93%				
The annual Joy Gift, One Great Hour of sharing, PW Birthday & Thank Offering are being moved to the restricted account. The amounts collected are part of benevolences							