

Eastminster Presbyterian Church
2023 and 2024 Budgets

Date Range: Jan 1st 2023 - Dec 31st 2024

Accounts	2023 Budget	2024 Budget	Budget \$ Change
Revenues			
Income			
Offerings			
4001 Identifiable Pledges - Adults	278,000.00	252,000.00	(26,000.00)
Total Offerings	278,000.00	252,000.00	(26,000.00)
Committee Income			
4420 Christian Education	110.00	0.00	(110.00)
4460 Outreach Committee	0.00	150.00	150.00
Total Committee Income	110.00	150.00	40.00
Other Income			
4020 Rental Receipts	6,000.00	14,640.00	8,640.00
4024 Owen's Endowment Income	30.00	40.00	10.00
4029 Memorials	1,850.00	500.00	(1,350.00)
4037 Fellowship Breakfast	150.00	300.00	150.00
4038 Neighborhood Breakfast	750.00	3,000.00	2,250.00
4039 Can Recycling	75.00	60.00	(15.00)
4046 Grocery Rebates	45.00	12.00	(33.00)
Total Other Income	8,900.00	18,552.00	9,652.00
Total Income	287,010.00	270,702.00	(16,308.00)
Total Revenues	\$ 287,010.00	\$ 270,702.00	(\$ 16,308.00)
Expenses			
Benevolences			
5001 General Mission	13,900.00	12,000.00	(1,900.00)
5002 Theological Education Fund	500.00	500.00	0.00
5003 Pleasant Grove Food Pantry	2,800.00	2,600.00	(200.00)
5007 E. Dallas County Cluster-Gen Dues	100.00	100.00	0.00
5008 E. Dallas County Cluster-Guatemala Pastors	100.00	100.00	0.00
5009 E. Dallas County Cluster-Guatemala Nutrition	100.00	100.00	0.00
5011 Pastor's Discretionary Expense	450.00	450.00	0.00
Total Benevolences	17,950.00	15,850.00	(2,100.00)
Administrative Expenses			
Payroll			
Salaries/Benefits			
Pastor			
5102 Salary	14,431.00	10,000.00	(4,431.00)
5103 Housing	50,000.00	25,000.00	(25,000.00)
5104 Deferred Compensation	1,000.00	0.00	(1,000.00)
Total Pastor	65,431.00	35,000.00	(30,431.00)
Presbytery Required Pastor Benefits			
5106 Pension Plan	5,561.64	2,975.00	(2,586.64)
5107 Medical/LTD/TD Insurance	19,956.46	525.00	(19,431.46)
Total Presbytery Required Pastor Benefits	25,518.10	3,500.00	(22,018.10)
Pastor Reimbursements			
5108 Car Allowance	4,000.00	1,500.00	(2,500.00)
5109 Continued Education & Prof. Exp.	2,000.00	1,000.00	(1,000.00)
5110 Telephone Allowance	600.00	0.00	(600.00)

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Total Pastor Reimbursements	6,600.00	2,500.00	(4,100.00)
Administrative Assistant			
5120 Salary	43,671.00	26,208.00	(17,463.00)
5121 Continued Education/Memberships	500.00	500.00	0.00
5123 Telephone Allowance	600.00	600.00	0.00
Total Administrative Assistant	44,771.00	27,308.00	(17,463.00)
Music Director			
5140 Salary	14,141.00	15,272.00	1,131.00
5141 Continued Education / Memberships	250.00	250.00	0.00
Total Music Director	14,391.00	15,522.00	1,131.00
Organist			
5150 Salary	13,079.00	14,125.00	1,046.00
5151 Continued Education / Memberships	250.00	250.00	0.00
Total Organist	13,329.00	14,375.00	1,046.00
Other Staff			
5160 Custodian's Salary	13,780.00	14,882.00	1,102.00
5170 Nursery Attendant's Salary	2,300.00	1,080.00	(1,220.00)
5180 Activities Hostess / Host	3,411.44	2,700.00	(711.44)
Total Other Staff	19,491.44	18,662.00	(829.44)
Intern Expenses			
5182 Intern Contract Pmt	28,200.00	0.00	(28,200.00)
5183 Intern Expenses	500.00	0.00	(500.00)
Total Intern Expenses	28,700.00	0.00	(28,700.00)
Total Salaries/Benefits	218,231.54	116,867.00	(101,364.54)
Employment Taxes			
5192 Social Security Tax	5,603.71	4,604.55	(999.16)
5193 Medicare Tax	1,310.55	1,076.87	(233.68)
Total Employment Taxes	6,914.26	5,681.42	(1,232.84)
Total Payroll	225,145.80	122,548.42	(102,597.38)
Church Office			
5201 Postage	1,000.00	500.00	(500.00)
5202 Supplies	2,000.00	2,800.00	800.00
5203 Equipment Repair/Purchase	5,600.00	3,000.00	(2,600.00)
5204 Technology/Web Site	3,900.00	5,500.00	1,600.00
5205 Telephone/Internet	4,300.00	4,500.00	200.00
5206 Memberships, dues, fees	1,200.00	1,200.00	0.00
Total Church Office	18,000.00	17,500.00	(500.00)
Committee Expenses			
Worship			
5401 Pulpit Supply	1,500.00	1,500.00	0.00
5402 Substitute Choir Director	1,200.00	1,200.00	0.00
5403 Substitute Organist	1,400.00	1,400.00	0.00
5404 Supplies & Cleaning	500.00	400.00	(100.00)
5405 Sanctuary Decorations	200.00	200.00	0.00
5406 Audio Visual Equipment	400.00	400.00	0.00
5407 Sound Technician	200.00	200.00	0.00
Music			
5301 Music and Licensing	1,000.00	1,100.00	100.00
5302 Choir Retreat/Choir Dinner	400.00	400.00	0.00
5303 Guest Musicians	1,000.00	1,100.00	100.00
5304 Supplies and Cleaning	400.00	300.00	(100.00)
5305 Instrument Repair/Tuning	800.00	800.00	0.00
5306 Choir Other	0.00	10,600.00	10,600.00

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Total Music	3,600.00	14,300.00	10,700.00
Total Worship	9,000.00	19,600.00	10,600.00
Christian Education			
5421 Curriculum	1,000.00	1,000.00	0.00
5422 Educational Supplies	200.00	200.00	0.00
5423 Leadership Training	300.00	300.00	0.00
5425 Special Adult Education	200.00	100.00	(100.00)
5426 Children's Activities	300.00	300.00	0.00
5427 Nursery	30.00	30.00	0.00
5428 Children's Camp and Conferences	500.00	300.00	(200.00)
5429 Transportation	1,500.00	1,000.00	(500.00)
5430 Special Events	400.00	200.00	(200.00)
5431 Youth Retreats	500.00	250.00	(250.00)
5432 Youth Summer Camps/Conferences	1,500.00	1,000.00	(500.00)
5433 Youth Program	600.00	100.00	(500.00)
5434 Sponsor Expenses	1,000.00	1,000.00	0.00
5435 Scholarships	300.00	150.00	(150.00)
5436 Background Checks	500.00	400.00	(100.00)
Total Christian Education	8,830.00	6,330.00	(2,500.00)
Congregational Care			
5451 Care of Members	800.00	840.00	40.00
5452 Fellowship Supplies & Programs	1,000.00	1,050.00	50.00
5453 Activities/Scholarships	100.00	105.00	5.00
5454 Personal Devotions	800.00	840.00	40.00
Total Congregational Care	2,700.00	2,835.00	135.00
Outreach			
5461 Emergency Food Pantry	50.00	100.00	50.00
5462 Mission Programs	700.00	1,000.00	300.00
5463 Special Needs	100.00	100.00	0.00
5464 Neighborhood Breakfast	3,500.00	5,000.00	1,500.00
5465 Outreach Other	2,000.00	2,000.00	0.00
5466 Communications/Website	200.00	200.00	0.00
5467 Christmas Outreach	2,000.00	2,000.00	0.00
Total Outreach	8,550.00	10,400.00	1,850.00
Stewardship			
5471 Stewardship Other	400.00	400.00	0.00
5472 Electronic Giving	2,800.00	2,800.00	0.00
Total Stewardship	3,200.00	3,200.00	0.00
House & Property			
5481 Insurance	37,000.00	34,600.00	(2,400.00)
5485 Lawn Care/Grounds Maintenance	12,800.00	13,600.00	800.00
5486 Building Maintenance	17,000.00	18,000.00	1,000.00
5491 Pest Control	400.00	440.00	40.00
Utilities			
5484 Alarm Service	750.00	800.00	50.00
5487 Water/Sewer	4,700.00	3,800.00	(900.00)
5488 Electric Service	12,800.00	12,000.00	(800.00)
5489 Gas Service	3,500.00	3,500.00	0.00
5490 Trash Collection	2,260.00	2,260.00	0.00
Total Utilities	24,010.00	22,360.00	(1,650.00)
Total House & Property	91,210.00	89,000.00	(2,210.00)
Total Committee Expenses	123,490.00	131,365.00	7,875.00
Total Administrative Expenses	366,635.80	271,413.42	(95,222.38)

Accounts	2023 Budget	2024 Budget	Budget \$ Change
Total Expenses	\$ 384,585.80	\$ 287,263.42	(\$ 97,322.38)
Net Total	(\$ 97,575.80)	(\$ 16,561.42)	\$ 81,014.38