

Eastminster Presbyterian Church
2024 and 2025 Budgets

Date Range: Jan 1st 2024 - Dec 31st 2025

Accounts	2024 Budget	2025 Budget	Budget \$ Change
Revenues			
Income			
Offerings			
4001 Identifiable Pledges - Adults	252,000.00	268,000.00	16,000.00
Total Offerings	252,000.00	268,000.00	16,000.00
Committee Income			
4460 Outreach Committee	150.00	0.00	(150.00)
Total Committee Income	150.00	0.00	(150.00)
Other Income			
4020 Rental Receipts	14,640.00	6,420.00	(8,220.00)
4024 Owen's Endowment Income	40.00	50.00	10.00
4029 Memorials	500.00	500.00	0.00
4037 Fellowship Breakfast	300.00	540.00	240.00
4038 Neighborhood Breakfast	3,000.00	1,800.00	(1,200.00)
4039 Can Recycling	60.00	80.00	20.00
4042 Pastor's Discretionary	0.00	1,200.00	1,200.00
4046 Grocery Rebates	12.00	12.00	0.00
Total Other Income	18,552.00	10,602.00	(7,950.00)
Total Income	270,702.00	278,602.00	7,900.00
Total Revenues	\$ 270,702.00	\$ 278,602.00	\$ 7,900.00
Expenses			
Benevolences			
5001 General Mission	12,000.00	13,392.00	1,392.00
5002 Theological Education Fund	500.00	500.00	0.00
5003 Pleasant Grove Food Pantry	2,600.00	2,700.00	100.00
5007 E. Dallas County Cluster-Gen Dues	100.00	100.00	0.00
5008 E. Dallas County Cluster-Guatemala Pastors	100.00	200.00	100.00
5009 E. Dallas County Cluster-Guatemala Nutrition	100.00	400.00	300.00
5011 Pastor's Discretionary Expense	450.00	1,920.00	1,470.00
5012 Presbyterian Children's Homes and Services	0.00	500.00	500.00
Total Benevolences	15,850.00	19,712.00	3,862.00
Administrative Expenses			
Payroll			
Salaries/Benefits			
Pastor			
5102 Salary	10,000.00	12,100.00	2,100.00
5103 Housing	25,000.00	25,000.00	0.00
Total Pastor	35,000.00	37,100.00	2,100.00
Presbytery Required Pastor Benefits			
5106 Pension Plan	2,975.00	3,153.50	178.50
5107 Medical/LTD/TD Insurance	525.00	556.50	31.50
Total Presbytery Required Pastor Benefits	3,500.00	3,710.00	210.00
Pastor Reimbursements			
5108 Car Allowance	1,500.00	1,500.00	0.00
5109 Continued Education & Prof. Exp.	1,000.00	1,000.00	0.00
Total Pastor Reimbursements	2,500.00	2,500.00	0.00

Accounts	2024 Budget	2025 Budget	Budget \$ Change
Administrative Assistant			
5120 Salary	26,208.00	26,994.00	786.00
5121 Continued Education/Memberships	500.00	500.00	0.00
5123 Telephone Allowance	600.00	600.00	0.00
Total Administrative Assistant	27,308.00	28,094.00	786.00
Music Director			
5140 Salary	15,272.00	15,730.00	458.00
5141 Continued Education / Memberships	250.00	250.00	0.00
Total Music Director	15,522.00	15,980.00	458.00
Organist			
5150 Salary	14,125.00	14,549.00	424.00
5151 Continued Education / Memberships	250.00	250.00	0.00
Total Organist	14,375.00	14,799.00	424.00
Audio Visual Technician			
5153 Salary	0.00	9,600.00	9,600.00
5154 Continued Education/Memberships	0.00	250.00	250.00
Total Audio Visual Technician	0.00	9,850.00	9,850.00
Total Salaries/Benefits	98,205.00	112,033.00	13,828.00
Other Staff			
5160 Custodian's Salary	14,882.00	15,328.00	446.00
5170 Nursery Attendant's Salary	1,080.00	1,700.00	620.00
5180 Activities Hostess / Host	2,700.00	2,500.00	(200.00)
Total Other Staff	18,662.00	19,528.00	866.00
Employment Taxes			
5192 Social Security Tax	4,604.55	5,356.86	752.31
5193 Medicare Tax	1,076.87	1,252.81	175.94
Total Employment Taxes	5,681.42	6,609.67	928.25
Total Payroll	122,548.42	138,170.67	15,622.25
Church Office			
5201 Postage	500.00	950.00	450.00
5202 Supplies	2,800.00	2,500.00	(300.00)
5203 Equipment Repair/Purchase	3,000.00	3,000.00	0.00
5204 Technology/Web Site	5,500.00	5,400.00	(100.00)
5205 Telephone/Internet	4,500.00	4,600.00	100.00
5206 Memberships, dues, fees	1,200.00	1,200.00	0.00
Total Church Office	17,500.00	17,650.00	150.00
Committee Expenses			
Worship			
5401 Pulpit Supply	1,500.00	1,600.00	100.00
5402 Substitute Choir Director	1,200.00	1,200.00	0.00
5403 Substitute Organist	1,400.00	1,600.00	200.00
5404 Supplies & Cleaning	400.00	400.00	0.00
5405 Sanctuary Decorations	200.00	800.00	600.00
5406 Audio Visual Equipment	400.00	5,100.00	4,700.00
5407 Sound Technician	200.00	200.00	0.00
Music			
5301 Music and Licensing	1,100.00	1,500.00	400.00
5302 Choir Retreat/Choir Dinner	400.00	400.00	0.00
5303 Guest Musicians	1,100.00	2,000.00	900.00
5304 Supplies and Cleaning	300.00	400.00	100.00
5305 Instrument Repair/Tuning	800.00	800.00	0.00
5306 Choir Other	10,600.00	0.00	(10,600.00)
Total Music	14,300.00	5,100.00	(9,200.00)

Accounts	2024 Budget	2025 Budget	Budget \$ Change
Total Worship	19,600.00	16,000.00	(3,600.00)
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	100.00	1,500.00	1,400.00
5426 Children's Activities	300.00	400.00	100.00
5427 Nursery	30.00	500.00	470.00
5428 Children's Camp and Conferences	300.00	300.00	0.00
5429 Transportation	1,000.00	500.00	(500.00)
5430 Special Events	200.00	200.00	0.00
5431 Youth Retreats	250.00	1,000.00	750.00
5432 Youth Summer Camps/Conferences	1,000.00	800.00	(200.00)
5433 Youth Program	100.00	1,000.00	900.00
5434 Sponsor Expenses	1,000.00	200.00	(800.00)
5435 Scholarships	150.00	150.00	0.00
5436 Background Checks	400.00	300.00	(100.00)
Total Christian Education	6,330.00	8,350.00	2,020.00
Congregational Care			
5451 Care of Members	840.00	600.00	(240.00)
5452 Fellowship Supplies & Programs	1,050.00	1,500.00	450.00
5453 Activities/Scholarships	105.00	0.00	(105.00)
5454 Personal Devotions	840.00	600.00	(240.00)
Total Congregational Care	2,835.00	2,700.00	(135.00)
Outreach			
5461 Emergency Food Pantry	100.00	250.00	150.00
5462 Mission Programs	1,000.00	200.00	(800.00)
5463 Special Needs	100.00	100.00	0.00
5464 Neighborhood Breakfast	5,000.00	7,300.00	2,300.00
5465 Outreach Other	2,000.00	250.00	(1,750.00)
5466 Communications/Website	200.00	100.00	(100.00)
5467 Christmas Outreach	2,000.00	2,000.00	0.00
Total Outreach	10,400.00	10,200.00	(200.00)
Stewardship			
5471 Stewardship Other	400.00	600.00	200.00
5472 Electronic Giving	2,800.00	3,500.00	700.00
Total Stewardship	3,200.00	4,100.00	900.00
House & Property			
5481 Insurance	34,600.00	38,000.00	3,400.00
5485 Lawn Care/Grounds Maintenance	13,600.00	14,000.00	400.00
5486 Building Maintenance	18,000.00	16,000.00	(2,000.00)
5491 Pest Control	440.00	500.00	60.00
Utilities			
5484 Alarm Service	800.00	825.00	25.00
5487 Water/Sewer	3,800.00	5,000.00	1,200.00
5488 Electric Service	12,000.00	13,500.00	1,500.00
5489 Gas Service	3,500.00	3,000.00	(500.00)
5490 Trash Collection	2,260.00	1,800.00	(460.00)
Total Utilities	22,360.00	24,125.00	1,765.00
Total House & Property	89,000.00	92,625.00	3,625.00
Total Committee Expenses	131,365.00	133,975.00	2,610.00
Total Administrative Expenses	271,413.42	289,795.67	18,382.25
Total Expenses	\$ 287,263.42	\$ 309,507.67	\$ 22,244.25

Accounts	2024 Budget	2025 Budget	Budget \$ Change
Net Total	(\$ 16,561.42)	(\$ 30,905.67)	(\$ 14,344.25)