Eastminster Presbyterian Church			
2026 and 2027 Budgets			
Accounts	2026 Approved Budget	2027 proposed Budget	Budget $ Change Increase (Decrease)
Revenues			
Income			
Offerings			
4001 Identifiable Pledges - Adults	289,000.00	340,000.00	51,000.00
Total Offerings	289,000.00	340,000.00	51,000.00
Committee Income			
4420 Christian Education	0.00	0.00	0.00
4460 Outreach Committee	0.00	0.00	0.00
Total Committee Income	0.00	0.00	0.00
Other Income			
4020 Rental Receipts	7,180.00	6,400.00	(780.00)
4024 Owen's Endowment Income	48.00	75.00	27.00
4029 Memorials	500.00	600.00	100.00
4037 Fellowship Breakfast	384.00	500.00	116.00
4038 Neighborhood Breakfast	2,800.00	4,600.00	1,800.00
4039 Can Recycling	80.00	70.00	(10.00)
4042 Pastor's Discretionary offering	2,400.00	2,700.00	300.00
4046 Grocery Rebates	12.00	12.00	0.00
Total Other Income	13,404.00	14,957.00	1,553.00
Total Income	302,404.00	354,957.00	52,553.00
Total Revenues	302,404.00	354,957.00	52,553.00
Expenses			
Benevolences			
5001 General Mission	4,800.00	5,280.00	480.00
5002 Theological Education Fund	500.00	500.00	0.00
5003 Pleasant Grove Food Pantry	2,880.00	3,400.00	520.00
5007 E. Dallas County Cluster-Gen Dues	100.00	100.00	0.00
5008 E. Dallas County Cluster-Guatemala Pastors	200.00	200.00	0.00
5009 E. Dallas County Cluster-Guatemala Nutrition	400.00	400.00	0.00
5011 Pastor's Discretionary Expense	2,040.00	6,400.00	4,360.00
5012 Presbyterian Children's Homes and Services	500.00	500.00	0.00
5013 Scholarships	0.00	1,000.00	1,000.00
Total Benevolences	11,420.00	17,780.00	6,360.00
Administrative Expenses			
Payroll			
Salaries/Benefits			
Pastor			
5102 Salary	14,700.00	15,891.00	1,191.00
5103 Housing	25,000.00	25,000.00	0.00
5104 Deferred Compensation	0.00	0.00	0.00

Total Pastor	39,700.00	40,891.00	1,191.00
Presbytery Required Pastor Benefits			
5106 Pension Plan	3,374.50	3,475.74	101.24
5107 Medical/LTD/TD Insurance	595.50	613.37	17.87
Total Presbytery Required Pastor Benefits	3,970.00	4,089.11	119.11
Pastor Reimbursements			
5108 Car Allowance	1,000.00	1,000.00	0.00
5109 Continued Education & Prof. Exp.	1,500.00	1,500.00	0.00
5110 Telephone Allowance	0.00	0.00	0.00
Total Pastor Reimbursements	2,500.00	2,500.00	0.00
Administrative Assistant			
5120 Salary	27,723.00	28,721.00	998.00
5121 Continued Education/Memberships	500.00	500.00	0.00
5122 Medical Insurance	1,440.00	1,440.00	0.00
5123 Telephone Allowance	600.00	600.00	0.00
Total Administrative Assistant	30,263.00	31,261.00	998.00
Music Director			
5140 Salary	16,155.00	16,737.00	582.00
5141 Continued Education / Memberships	250.00	250.00	0.00
Total Music Director	16,405.00	16,987.00	582.00
Organist			
5150 Salary	14,942.00	15,480.00	538.00
5151 Continued Education / Memberships	250.00	250.00	0.00
Total Organist	15,192.00	15,730.00	538.00
Audio Visual Technician			
5153 Salary	9,859.00	10,214.00	355.00
5154 Continued Education / Memberships	250.00	250.00	0.00
Total Audio Visual Technician	10,109.00	10,464.00	355.00
5160 Custodian's Salary	15,742.00	16,309.00	567.00
5170 Nursery Attendant's Salary	1,848.00	1,800.00	(48.00)
5180 Activities Hostess / Host	2,711.00	2,700.00	(11.00)
Total Other Staff	20,301.00	20,809.00	508.00
Total Salaries/Benefits	138,440.00	142,731.11	4,291.11
Employment Taxes			
5192 Social Security Tax	5,516.76	5,701.58	184.82
5193 Medicare Tax	1,290.21	1,333.43	43.22
Total Employment Taxes	6,806.97	7,035.01	228.04
Total Payroll	145,246.97	149,766.12	4,519.15
Church Office			
5201 Postage	540.00	540.00	0.00
5202 Supplies	2,500.00	2,000.00	(500.00)
5203 Equipment Repair/Purchase	3,000.00	3,000.00	0.00
5204 Technology/Web Site	5,400.00	6,500.00	1,100.00
5205 Telephone/Internet	4,600.00	4,860.00	260.00
5206 Memberships, dues, fees	1,200.00	1,920.00	720.00
5207 Accounting clerk		5,000.00	5,000.00

Total Church Office	17,240.00	23,820.00	6,580.00
Committee Expenses			
Worship			
5401 Pulpit Supply	1,600.00	1,600.00	0.00
5402 Substitute Choir Director	1,200.00	1,200.00	0.00
5403 Substitute Organist	1,600.00	1,600.00	0.00
5404 Supplies & Cleaning	400.00	400.00	0.00
5405 Sanctuary Decorations	800.00	800.00	0.00
5406 Audio Visual Equipment	1,000.00	1,000.00	0.00
5407 Sound Technician	200.00	300.00	100.00
Music			0.00
5301 Music and Licensing	1,500.00	1,500.00	0.00
5302 Choir Retreat/Choir Dinner	400.00	500.00	100.00
5303 Guest Musicians	2,500.00	2,500.00	0.00
5304 Supplies and Cleaning	300.00	300.00	0.00
5305 Instrument Repair/Tuning	800.00	800.00	0.00
5306 Choir Other	5,300.00	6,000.00	700.00
Total Music	10,800.00	11,600.00	800.00
Total Worship	17,600.00	18,500.00	900.00
Christian Education			
5421 Curriculum	1,200.00	1,200.00	0.00
5422 Educational Supplies	100.00	50.00	(50.00)
5423 Leadership Training	400.00	200.00	(200.00)
5425 Special Adult Education	1,600.00	1,600.00	0.00
5426 Children's Activities	700.00	350.00	(350.00)
5427 Nursery	300.00	150.00	(150.00)
5428 Children's Camp and Conferences	300.00	300.00	0.00
5429 Transportation	500.00	3,000.00	2,500.00
5430 Special Events	1,500.00	1,500.00	0.00
5431 Youth Retreats	1,000.00	500.00	(500.00)
5432 Youth Summer Camps/Conferences	1,000.00	1,500.00	500.00
5433 Youth Program	1,000.00	1,000.00	0.00
5434 Sponsor Expenses	500.00	1,500.00	1,000.00
5435 Scholarships	300.00	1,000.00	700.00
5436 Background Checks	300.00	300.00	0.00
Total Christian Education	10,700.00	14,150.00	3,450.00
Congregational Care			
5451 Care of Members	600.00	600.00	0.00
5452 Fellowship Supplies & Programs	1,600.00	1,600.00	0.00
5453 Activities/Scholarships	0.00	0.00	0.00
5454 Personal Devotions	700.00	700.00	0.00
Total Congregational Care	2,900.00	2,900.00	0.00
Outreach			
5461 Emergency Food Pantry	250.00	250.00	0.00
5462 Mission Programs	500.00	500.00	0.00
5463 Special Needs	100.00	100.00	0.00

5464 Neighborhood Breakfast	15,050.00	16,050.00	1,000.00
5465 Outreach Other	2,000.00	2,000.00	0.00
5466 Communications/Website	10,000.00	10,000.00	0.00
5467 Christmas Outreach	2,100.00	2,100.00	0.00
Total Outreach	30,000.00	31,000.00	1,000.00
Stewardship			
5471 Stewardship Other	600.00	700.00	100.00
5472 Electronic Giving	3,200.00	3,000.00	(200.00)
Total Stewardship	3,800.00	3,700.00	(100.00)
House & Property			
5481 Insurance	44,000.00	26,000.00	(18,000.00)
5485 Lawn Care/Grounds Maintenance	15,000.00	17,000.00	2,000.00
5486 Building Maintenance	13,000.00	18,000.00	5,000.00
5491 Pest Control	500.00	1,200.00	700.00
Utilities			0.00
5484 Alarm Service	900.00	1,000.00	100.00
5487 Water/Sewer	5,000.00	5,000.00	0.00
5488 Electric Service	10,500.00	12,000.00	1,500.00
5489 Gas Service	3,700.00	3,800.00	100.00
5490 Trash Collection	2,250.00	3,000.00	750.00
Total Utilities	22,350.00	24,800.00	2,450.00
Total House & Property	94,850.00	87,000.00	(7,850.00)
Total Committee Expenses	159,850.00	157,250.00	(2,600.00)
Total Administrative Expenses	322,336.97	330,836.12	8,499.15
Total Expenses	333,756.97	348,616.12	14,859.15
Net Total	(31,352.97)	6,340.88	37,693.85