

**Massanutten Presbyterian Church 2010 Proposed Operating Budget**

		2009 <u>Budget</u>	2010 <u>Budget</u>	Percentage Change Incr/(Decr)
	<b><u>Estimated Operating Income</u></b>			
1	Church School Offering	\$ 3,000.00	\$ 2,000.00	-33.33%
2	Loose Plate Offering	\$ 10,600.00	\$ 8,500.00	-19.81%
3	Pledged Giving	\$ 573,200.00	\$ 553,072.00	-3.51%
4	Unpledged & New Member Giving	\$ 40,000.00	\$ 40,000.00	0.00%
		\$ -	\$ -	
		\$ 626,800.00	\$ 603,572.00	-3.71%
	<b><u>Special Offerings/Misc</u></b>			
5	Total Special Offerings	\$ 8,220.00	\$ 53,744.95	553.83%
	<b>TOTAL INCOME</b>	<b>\$ 675,020.00</b>	<b>\$ 657,316.95</b>	<b>-2.62%</b>
	<b>Pastor</b>			
6	Salary	\$ 43,000.00	\$ 43,000.00	0.00%
7	Housing Allowance	\$ 30,000.00	\$ 30,000.00	0.00%
8	<b>Half of Social Security (8.284%)</b>	\$ 6,047.00	\$ 6,047.00	0.00%
	Total:	\$ 79,047.00	\$ 79,047.00	0.00%
	<b><u>Board of Pensions Payments</u></b>			
9	Major Medical Insurance (19.5%)	\$ 14,235.00	\$ 14,235.00	0.00%
10	Pension Plan (11%)	\$ 8,030.00	\$ 8,030.00	0.00%
11	Death/Disability Benefit (1%)	\$ 730.00	\$ 730.00	0.00%
12	Dental	\$ 675.00	\$ 675.00	0.00%
	Total:	\$ 23,670.00	\$ 23,670.00	0.00%
	<b><u>Reimbursed Church Expenses</u></b>			
13	Auto Travel (\$.50/mi.) 8,800 miles	\$ 4,400.00	\$ 4,400.00	0.00%
14	Continuing Education	\$ 2,000.00	\$ 2,000.00	0.00%
15	Professional Books & Publications	\$ 1,000.00	\$ 1,000.00	0.00%
16	Prof. Expenses (Cell Phone,etc.)	\$ 1,000.00	\$ 1,000.00	0.00%
	Total:	\$ 8,400.00	\$ 8,400.00	0.00%
	<b>Pastor GRAND TOTAL:</b>	<b>\$ 111,117.00</b>	<b>\$ 111,117.00</b>	0.00%
	<b>Director Of Member Care</b>			
17	Salary	\$ 40,000.00	\$ 40,000.00	0.00%
18	Social Security	\$ 3,060.00	\$ 3,060.00	0.00%
	Total:	\$ 43,060.00	\$ 43,060.00	0.00%
	<b><u>Reimbursed Church Expenses</u></b>			
19	AutoTravel (\$.50/mi.) 6,820 miles	\$ 3,410.00	\$ 3,410.00	0.00%
20	Continuing Education	\$ 1,000.00	\$ 1,500.00	50.00%
21	Professional Books & Publications	\$ 2,007.80	\$ 500.00	-75.10%
22	Annunity	\$ 4,000.00	\$ 4,000.00	0.00%
	Total:	\$ 10,417.80	\$ 9,410.00	-9.67%
	<b>DMC GRAND TOTAL:</b>	<b>\$ 53,477.80</b>	<b>\$ 52,470.00</b>	<b>-1.88%</b>
	<b>Director of Christian Education</b>			
23	Salary	\$ 39,000.00	\$ 39,000.00	0.00%
24	Social Security	\$ 2,986.00	\$ 2,986.00	0.00%

**Massanutten Presbyterian Church 2010 Proposed Operating Budget**

		2009 <u>Budget</u>	2010 <u>Budget</u>	Percentage Change Incr/(Decr)
	Total:	\$ 41,986.00	\$ 41,986.00	0.00%
	<b>Board of Pensions Payments</b>			
25	Major Medical Insurance (19.5%)	\$ 7,605.00	\$ 7,605.00	0.00%
26	Pension Plan (11%)	\$ 4,290.00	\$ 4,290.00	0.00%
27	Death/Disability Benefit (1%)	\$ 390.00	\$ 390.00	0.00%
28	Dental	\$ 330.00	\$ 330.00	0.00%
	Total:	\$ 12,615.00	\$ 12,615.00	0.00%
	<b>Reimbursed Church Expenses</b>			
29	Auto Travel (\$.50/mi.) 4,400 miles	\$ 2,200.00	\$ 2,200.00	0.00%
30	Continuing Education	\$ 1,000.00	\$ 1,000.00	0.00%
31	Professional Books & Publications	\$ 500.00	\$ 500.00	0.00%
	Total:	\$ 3,700.00	\$ 3,700.00	0.00%
	<b>DCE GRAND TOTAL:</b>	\$ 58,301.00	\$ 58,301.00	0.00%
	<b>Office Manager</b>			
32	Salary (\$13.95/hr. @ 140hr/mo.)	\$ 23,400.00	\$ 23,400.00	0.00%
33	Social Security	\$ 1,790.00	\$ 1,790.10	0.01%
	Total:	\$ 25,190.00	\$ 25,190.10	0.00%
	<b>Board of Pensions Payments</b>			
34	Major Medical Insurance (19.5%)	\$ 6,439.00	\$ 6,439.00	0.00%
35	Pension Plan (11%)	\$ 2,574.00	\$ 2,574.00	0.00%
36	Death/Disability Benefit (1%)	\$ 234.00	\$ 234.00	0.00%
37	Dental	\$ 330.00	\$ 330.00	0.00%
	Total:	\$ 9,577.00	\$ 9,577.00	0.00%
	<b>Office Manager GRAND TOTAL:</b>	\$ 34,767.00	\$ 34,767.10	0.00%
	<b>Choir Director</b>			
38	Salary	\$ 15,200.00	\$ 15,200.00	0.00%
39	Social Security	\$ 1,163.00	\$ 1,163.00	0.00%
	Total:	\$ 16,363.00	\$ 16,363.00	0.00%
	<b>Organist</b>			
40	Salary	\$ 11,250.00	\$ 11,250.00	0.00%
41	Social Security	\$ 861.00	\$ 861.00	0.00%
	Total:	\$ 12,111.00	\$ 12,111.00	0.00%
	<b>Treasurer</b>			
42	Salary	\$ 4,440.00	\$ 4,440.00	0.00%
43	Social Security	\$ 340.00	\$ 340.00	0.00%
	Total:	\$ 4,780.00	\$ 4,780.00	0.00%
	<b>Nursery Caregiver</b>			
44	Salary	\$ 2,730.00	\$ 2,730.00	0.00%
45	Social Security	\$ 158.00	\$ 208.85	32.18%
	Total:	\$ 2,888.00	\$ 2,938.85	1.76%
	<b>Nursery Associate</b>			
46	Salary	\$ 1,750.00	\$ 1,750.00	0.00%
47	Social Security	\$ 134.00	\$ 134.00	0.00%

**Massanutten Presbyterian Church 2010 Proposed Operating Budget**

		2009 <u>Budget</u>	2010 <u>Budget</u>	Percentage Change Incr/(Decr)
		\$ 1,884.00	\$ 1,884.00	0.00%
	<b>TOTAL SALARIES &amp; Expenses:</b>	<b>\$ 295,688.80</b>	<b>\$ 294,731.95</b>	<b>-0.32%</b>
	<b>ADMINISTRATIVE</b>			
48	Office Supplies & Postage	\$ 8,000.00	\$ 7,000.00	-12.50%
49	Copier & Service	\$ 4,100.00	\$ 4,500.00	9.76%
50	Telephone Expenses	\$ 3,600.00	\$ 3,600.00	0.00%
51	Voicemail Expenses	\$ 400.00	\$ 400.00	0.00%
52	Internet Service	\$ 1,200.00	\$ 900.00	-25.00%
53	Computer Upgrade	\$ -	\$ 1,000.00	
54	Insurance Package	\$ 12,800.00	\$ 10,500.00	-17.97%
55	Worker's Comp. Insurance	\$ 1,800.00	\$ 1,600.00	-11.11%
56	Capital Acquisitions	\$ -	\$ 250.00	
57	Session Training & Retreat	\$ 900.00	\$ 900.00	0.00%
58	Staff Development	\$ 500.00	\$ 500.00	0.00%
59	Van/DMV	\$ 100.00	\$ 100.00	0.00%
	Totals:	<b>\$ 33,400.00</b>	<b>\$ 31,250.00</b>	<b>-6.44%</b>
	<b>CHRISTIAN EDUCATION</b>			
60	General Expenses (Misc.)	\$ 150.00	\$ 150.00	0.00%
61	Church Sch. Lit. & Supplies	\$ 1,500.00	\$ 1,500.00	0.00%
62	Leadership Training & Retreats	\$ 250.00	\$ 250.00	0.00%
63	Church Library	\$ 250.00	\$ 250.00	0.00%
64	Small Group Ministry	\$ 250.00	\$ 250.00	0.00%
65	Disciples Bible Study	\$ 250.00	\$ 250.00	0.00%
66	5th Sunday Program	\$ 500.00	\$ 350.00	-30.00%
	Totals:	<b>\$ 3,150.00</b>	<b>\$ 3,000.00</b>	<b>-4.76%</b>
	<b>DEACON / OUTREACH</b>			
67	Basic Support/Per Capita Assessm.	\$ 15,605.00	\$ 16,500.00	5.74%
68	JMU Campus Ministry	\$ 2,500.00	\$ 1,000.00	-60.00%
69	Deacon's Discretionary Fund	\$ 900.00	\$ 3,012.00	234.67%
70	People Helping People	\$ 1,350.00	\$ 1,350.00	0.00%
71	Blue Ridge Area Food Bank	\$ 1,200.00	\$ 1,200.00	0.00%
72	Massanetta Springs	\$ 2,000.00	\$ 2,000.00	0.00%
73	Fund for Theological Ed.	\$ 2,000.00	\$ 1,000.00	-50.00%
74	EMHS	\$ 250.00	\$ 250.00	0.00%
75	Preschool Scholarships	\$ 2,000.00	\$ 2,000.00	0.00%
76	Unallocated	\$ 467.00	\$ -	-100.00%
77	HARTS	\$ 1,000.00	\$ 1,500.00	50.00%
78	Food Pantry	\$ 1,620.00	\$ 1,750.00	8.02%
79	Sunnyside	\$ 900.00	\$ 900.00	0.00%
80	H/R Free Clinic	\$ 675.00	\$ 900.00	33.33%
81	FCA	\$ 450.00	\$ 450.00	0.00%

**Massanutten Presbyterian Church 2010 Proposed Operating Budget**

		2009 <u>Budget</u>	2010 <u>Budget</u>	Percentage Change Incr/(Decr)
82	WRE	\$ 225.00	\$ 225.00	0.00%
83	Generations Crossing	\$ 1,000.00	\$ 1,000.00	0.00%
	Totals:	<b>\$ 34,142.00</b>	<b>\$ 35,037.00</b>	<b>2.62%</b>
	<b>DEACONS/CONG. CARE</b>			
84	College Student/Military Care Pack.	\$ 540.00	\$ 540.00	0.00%
85	Postage - notes, rem. Cards	\$ 90.00	\$ 90.00	0.00%
86	Lenten Luncheons	\$ 180.00	\$ 180.00	0.00%
87	Health Education & Supplies	\$ 180.00	\$ 180.00	0.00%
88	Presbyterian Today Subscription	\$ -	\$ -	
89	Nursery Supplies	\$ 450.00	\$ 450.00	0.00%
91	Food Pantry	\$ -		
92	Stephen Ministry	\$ -		
93	New Arrival Baskets	\$ 63.00	\$ 63.00	0.00%
94	Gas Cards	\$ 225.00	\$ 225.00	0.00%
95	Visitation	\$ 90.00	\$ 90.00	0.00%
96	Cong. Care Unallocated	\$ -	\$ -	
	Totals:	<b>\$ 1,818.00</b>	<b>\$ 1,818.00</b>	<b>0.00%</b>
	<b>DEACONS/MISSION</b>			
97	Mission - Long Term	\$ 900.00	\$ 900.00	0.00%
98	Mission - Short Term	\$ 1,000.00	\$ 1,000.00	0.00%
99	Mission - Local	\$ 1,000.00	\$ 1,000.00	0.00%
100	Mission - National	\$ 1,000.00	\$ 1,000.00	0.00%
101	Mission - Unallocated	\$ -	\$ -	
	Totals:	<b>\$ 3,900.00</b>	<b>\$ 3,900.00</b>	<b>0.00%</b>
	<b>Total Deacons:</b>	<b>\$ 39,860.00</b>	<b>\$ 40,755.00</b>	<b>2.25%</b>
	<b>COMMUNICATION</b>			
102	Public Relations	\$ 3,000.00	\$ 2,200.00	-26.67%
103	Pictorial Directory	\$ -	\$ -	
	Totals:	<b>\$ 3,000.00</b>	<b>\$ 2,200.00</b>	<b>-26.67%</b>
	<b>FAMILY</b>			
104	General Expenses (Misc.)	\$ 150.00	\$ 150.00	0.00%
105	Church Lit. & Supplies (Faith Vill.)	\$ 2,000.00	\$ 2,000.00	0.00%
106	Church Lit. & Supplies (Ch. Sch.)	\$ 800.00	\$ 800.00	0.00%
107	Special Liturgical Materials	\$ 185.00	\$ 250.00	35.14%
108	Sr. High Fellowship	\$ 1,000.00	\$ 1,000.00	0.00%
109	Middle High Fellowship	\$ 1,500.00	\$ 1,500.00	0.00%
110	Youth Camps & Conferences	\$ -	\$ 200.00	
111	Sr. High Mission	\$ -	\$ 15,000.00	
112	Middle High Mission		\$ 5,100.00	
113	Vacation Church School	\$ 2,000.00	\$ 2,000.00	0.00%

**Massanutten Presbyterian Church 2010 Proposed Operating Budget**

		2009	2010	Percentage
		<u>Budget</u>	<u>Budget</u>	Change
				Incr/(Decr)
114	Leadership Training & Retreats	\$ -	\$ -	
115	Church Library - Family Resources	\$ -	\$ -	
116	WOW	\$ 400.00	\$ 1,600.00	300.00%
117	Confirmation Class	\$ -	\$ 400.00	
118	Children's Church	\$ 1,050.00	\$ 800.00	-23.81%
119	Bread for the Journey	\$ -	\$ -	
120	New Programs	\$ -	\$ -	
121	AV Equipment	\$ 500.00	\$ 250.00	-50.00%
	Totals:	<b>\$ 9,585.00</b>	<b>\$ 31,050.00</b>	<b>223.94%</b>
	<b>FELLOWSHIP</b>			
122	Fellowship Act. (Kit.Supplies)	\$ 3,010.00	\$ 3,000.00	-0.33%
123	Recreation	\$ 765.00	\$ 765.00	0.00%
124	Prime Timers	\$ 225.00	\$ 235.00	4.44%
	Totals:	<b>\$ 4,000.00</b>	<b>\$ 4,000.00</b>	<b>0.00%</b>
	<b>OPEN DOOR</b>			
125	General Expenses (Misc.)	\$ 4,050.00	\$ 4,050.00	0.00%
126	New Member Materials	\$ 450.00	\$ 450.00	0.00%
127	Name Tags	\$ 90.00	\$ 90.00	0.00%
	Totals:	<b>\$ 4,590.00</b>	<b>\$ 4,590.00</b>	<b>0.00%</b>
	<b>WORSHIP</b>			
128	General Expenses (Misc.)	\$ 2,250.00	\$ 2,250.00	0.00%
129	Bulletins	\$ 1,500.00	\$ 1,500.00	0.00%
130	Supply Ministers	\$ 270.00	\$ 200.00	-25.93%
131	Crossroad Pealers	\$ 202.50	\$ 200.00	-1.23%
132	Youth Handbells (Spectrum)	\$ 1,350.00	\$ 200.00	-85.19%
133	God's Children Choir	\$ 90.00	\$ 90.00	0.00%
134	Carol Choir	\$ 90.00	\$ 90.00	0.00%
135	Youth Choir	\$ 135.00	\$ 90.00	-33.33%
136	Massanutten Ringers	\$ 202.50	\$ 200.00	-1.23%
137	Chancel Choir	\$ 900.00	\$ 1,500.00	66.67%
138	SPECIAL PURCHASES (hymnals)	\$ -	\$ 4,000.00	
139	Instrumental Choir	\$ 180.00	\$ 50.00	-72.22%
140	Brass Band	\$ 450.00	\$ -	-100.00%
141	Music Conferences	\$ 630.00	\$ 1,640.00	160.32%
142	Handbell Supplies	\$ 225.00	\$ 1,100.00	388.89%
143	Music Supplies/Equipment	\$ 180.00	\$ 400.00	122.22%
144	Cont. Ed. For Music Director	\$ 540.00	\$ 540.00	0.00%
145	Cont. Ed. For Organist	\$ 540.00	\$ 540.00	0.00%
146	Organ Maintenance	\$ 2,500.00	\$ 2,500.00	0.00%
147	Music Leadership	\$ 675.00	\$ 400.00	-40.74%
148	Guest Instrumentalists	\$ 900.00	\$ 900.00	0.00%
149	Music Appreciation	\$ 900.00	\$ 50.00	-94.44%

**Massanutten Presbyterian Church 2010 Proposed Operating Budget**

		2009 <u>Budget</u>	2010 <u>Budget</u>	Percentage Change Incr/(Decr)
150	Weddings	\$ -	\$ -	
	Totals:	\$ <b>14,710.00</b>	\$ <b>18,440.00</b>	<b>25.36%</b>
<b>STEWARDSHIP &amp; FINANCE</b>				
151	Stewardship & Development	\$ 800.00	\$ 300.00	-62.50%
152	Offering Envelopes & Pledge Cards	\$ 500.00	\$ 500.00	0.00%
153	Treasurer's Expenses	\$ 475.00	\$ 300.00	-36.84%
154	College Scholarships	\$ -	\$ 800.00	
	Totals:	\$ <b>1,775.00</b>	\$ <b>1,900.00</b>	<b>7.04%</b>
<b>PROPERTY</b>				
155	Building Supplies & Maintenance	\$ 11,700.00	\$ 11,700.00	0.00%
156	Church Cleaning Service	\$ 15,000.00	\$ 16,000.00	6.67%
157	Parking Lot	\$ 1,600.00	\$ 4,000.00	150.00%
158	Grounds	\$ 5,800.00	\$ 5,800.00	0.00%
159	Electricity	\$ 20,000.00	\$ 19,000.00	-5.00%
160	Propane	\$ 17,000.00	\$ 16,000.00	-5.88%
161	Water & Sewer Charge	\$ 1,000.00	\$ 1,200.00	20.00%
162	Trash Collection	\$ 500.00	\$ 500.00	0.00%
163	Church Van	\$ 900.00	\$ 900.00	0.00%
164	Manse Maintenance	\$ 1,350.00	\$ 1,500.00	11.11%
	Totals:	\$ <b>74,850.00</b>	\$ <b>76,600.00</b>	<b>2.34%</b>
	<b>Church Loan Payment</b>	\$ <b>180,450.00</b>	\$ <b>148,800.00</b>	<b>-17.54%</b>
	<b>TOTAL EXPENSES</b>	\$ <b>665,058.80</b>	\$ <b>657,316.95</b>	<b>-1.16%</b>
	<b>SURPLUS/(DEFICIT)</b>	\$ <b>9,961.20</b>	\$ <b>0.01</b>	<b>-100.00%</b>