

Union Church Budget for 2010			2009 Budget	2010 Budget	2010 Change from 2009 Budget	NOTES
		Total Budgeted Income	\$ 256,407.00	\$ 258,856.00	\$ 2,449.00	
		Total Budgeted Expenses	\$ 264,324.57	\$ 268,652.36	\$ 4,327.79	
		Budget Balance	\$ (7,917.57)	\$ (9,796.36)	\$ (1,878.79)	
Line #	Acct. #		2009 Budget	2010 Budget	2010 Change from 2009 Budget	NOTES
Regular Income						
1	4000	Pledges & Gifts	\$ 232,322.00	\$ 242,366.00	\$ 10,044.00	
2	4010	Plate Offering	\$ 6,645.00	\$ 7,000.00	\$ 355.00	
3	4015	Lenten Lunch		\$ 1,500.00	\$ 1,500.00	
4	4016	Special Event		\$ 750.00	\$ 750.00	
5	4025	Other Income		\$ -	\$ -	
6	4030	Gifts/Reimbursements to Operating Exps	\$ 1,000.00	\$ 1,000.00	\$ -	
7	4040	Gifts to W.I. Director Salary	\$ 240.00	\$ 240.00	\$ -	
8	4050	Rents and Building Use Fees	\$ 3,000.00	\$ 3,000.00	\$ -	
9	4060	Interest Earned	\$ 3,000.00	\$ 3,000.00	\$ -	
10	4070	Undesignated Bequests/Memorials	\$ -		\$ -	
11	4080	Income from Prior Year	\$ -		\$ -	
12	4090	Transfers from Lambert and Misc. funds	\$ 10,200.00		\$ (10,200.00)	
13		Total Expected Income	\$ 256,407.00	\$ 258,856.00	\$ 2,449.00	
Expenses						
Personnel						
14	5000	Pastor's Salary	\$ 36,109.00	\$ 25,508.56	\$ (10,600.44)	Changed housing allow/ salary
15	5002	Pastor's Housing Allowance	\$ 16,147.00	\$ 27,270.00	\$ 11,123.00	for tax purposes
16	5011	Pastor's Social Security Allowance	\$ 3,997.58	\$ 4,077.94	\$ 80.35	
17	5004	Pastor's Health Insurance	\$ 6,981.00	\$ 7,392.00	\$ 411.00	
18	5006	Pastor's Dental Plan	\$ 459.00	\$ 459.00	\$ -	
19	5008	Pastor's Life/Disability Insurance	\$ 783.84	\$ 799.60	\$ 15.76	
20	5009	Pastor's Pension Plan	\$ 7,315.84	\$ 7,462.89	\$ 147.05	
21	5012	Pastor's MRE	\$ 600.00	\$ 600.00	\$ -	
22	5020	Secretary's Salary	\$ 26,771.00	\$ 27,306.42	\$ 535.42	
23	5022	Secretary's Health Benefit	\$ 3,280.00	\$ 3,872.52	\$ 592.52	currently low + 5% inc. for Sept-Dec.)
24	5024	Secretary's MRE	\$ 600.00	\$ 600.00	\$ -	
25	5030	Custodian's Contract Labor	\$ 12,000.00	\$ 14,400.00	\$ 2,400.00	new rate: \$11.54/hr. (24 hrs./week)
26	5040	Choir Director's Salary	\$ 4,016.00	\$ 4,096.32	\$ 80.32	
27	5042	Choir Director's MRE	\$ 250.00	\$ 250.00	\$ -	
28	5050	Organist's Salary	\$ 11,711.00	\$ 11,945.22	\$ 234.22	
29	5052	Organist's MRE	\$ 250.00	\$ 250.00	\$ -	
30	5060	Youth Director's Salary	\$ 8,678.00	\$ 8,851.56	\$ 173.56	
31	5062	Youth Director's MRE	\$ 250.00	\$ 250.00	\$ -	
32	5070	Christian Ed Director Salary	\$ 5,250.00	\$ 9,055.56	\$ 3,805.56	Inc. to contract level
33	5072	Christian Ed Director MRE	\$ 250.00	\$ 250.00	\$ -	
34	5080	Bell Choir Director	\$ 1,890.00	\$ 1,927.80	\$ 37.80	
35	5082	Intern Stipend	\$ 1,800.00		\$ (1,800.00)	
36	5199	Social Security/Medicare Payments	\$ 4,059.55	\$ 5,286.22	\$ 1,226.67	Includes Dir of WI
37	5365	Insurance: Worker's Comp	\$ 2,000.00	\$ 2,000.00	\$ -	
38						
39		Total Personnel	\$ 155,448.81	\$ 163,911.60	\$ 8,462.79	
40				COLA (staff)	1.02	
				COLA (pastor)	1.01	
Administrative						
41	5220	Computer Supplies	\$ 500.00	\$ 500.00	\$ -	
42	5225	Consider Expenses	\$ 700.00	\$ 250.00	\$ (450.00)	10 issues - not incl. Postage
43	5231	Copier Lease	\$ 3,540.00	\$ 4,100.00	\$ 560.00	
44	5232	Copies	\$ 1,600.00	\$ 1,600.00	\$ -	
45	5240	Phone & DSL	\$ 900.00	\$ 1,700.00	\$ 800.00	Combine Phone & DSL
46	5245	Maintenance Agreements:	\$ -	\$ 375.00	\$ 375.00	Sanctuary Gutters
47	5248	Bookkeeping & Record Keeping	\$ 6,900.00	\$ 7,230.00	\$ 330.00	Hylton @ \$550/ mo. & CDM+ (\$630 /YR.)
48	5250	Paper	\$ 550.00	\$ 550.00	\$ -	
49	5255	Postage	\$ 550.00	\$ 1,150.00	\$ 600.00	Incl. CONSIDER post. @ \$30/ mailing
50	5260	Telephone	\$ 1,900.00	\$ -	\$ (1,900.00)	Phone & DSL above
51	5265	Website and Supplies	\$ 300.00	\$ 100.00	\$ (200.00)	
52	5270	Other Office Supplies	\$ 800.00	\$ 1,200.00	\$ 400.00	
53	5370	Vehicle Expense (Mileage Reimbursement, etc)	\$ 2,000.00	\$ 2,000.00	\$ -	
54	5371	Pastor's Professional Expense Account	\$ 3,500.00	\$ 3,500.00	\$ -	
55	5372	Pastor's Bon-doc			\$ -	
56	5375	Stewardship Expenses	\$ 500.00	\$ 400.00	\$ (100.00)	
57						
58		Total Administrative	\$ 24,240.00	\$ 24,655.00	\$ 415.00	
59						
Property						
General Property						
61	5325	Contract Labor	\$ 500.00	\$ 500.00	\$ -	
62	5330	Janitorial Supplies	\$ 1,000.00	\$ 1,500.00	\$ 500.00	
63	5335	Cleaning Services	\$ 500.00	\$ 100.00	\$ (400.00)	
64	5340	Signage	\$ 100.00	\$ 100.00	\$ -	
65	5350	Materials and Services	\$ 2,000.00	\$ 650.00	\$ (1,350.00)	To Janitorial (#5330) and Office (5270)
66	5355	Hutchins Fund Loan Interest	\$ -	\$ 1,000.00	\$ 1,000.00	Restore to prior level
67	5366	Hutchins Fund Loan Principal (capital reserves)	\$ -	\$ -	\$ -	
68	5360	Insurance: Liability	\$ 8,600.00	\$ 9,600.00	\$ 1,000.00	Incl. new \$3 mil. Umbrella
69						
70		Total General Property	\$ 12,700.00	\$ 13,450.00	\$ 750.00	

Line #	Acct. #		2009 Budget	2010 Budget	2010 Change from 2009 Budget	NOTES
		Utilities				
72	5300	Garbage	\$ 600.00	\$ 600.00	\$ -	
73	5305	Natural Gas	\$ 16,430.00	\$ 12,000.00	\$ (4,430.00)	
74	5310	Water & Sewer	\$ 710.00	\$ 800.00	\$ 90.00	combine #5310 (water) & 5315 (sewer)
75	5320	Electric	\$ 6,840.00	\$ 5,800.00	\$ (1,040.00)	
76	5321	Berea Utilities-Fees	\$ 2,370.00	\$ 2,400.00	\$ 30.00	
77						
78		Total Utilities	\$ 26,950.00	\$ 21,600.00	\$ (5,350.00)	
80						
81	5360	Maintenance/Capital Projects - Budget	\$ 5,000.00	\$ 5,000.00	\$ -	
82						
83		Total Capital Projects	\$ 5,000.00	\$ 5,000.00	\$ -	
84						
85		Total Property and Utilities	\$ 44,650.00	\$ 40,050.00	\$ (4,600.00)	
86						
87		TOTAL Personnel / Administration / General Property /	\$ 224,338.81	\$ 228,616.60	\$ 4,277.79	
		Christian Education				
88	5500	Curriculum	\$ 1,950.00	\$ 1,100.00	\$ (850.00)	
89	5505	College & Young Adult Fellowship	\$ 350.00	\$ 350.00	\$ -	
90	5510	Confirmation Class	\$ 400.00	\$ 400.00	\$ -	
91	5515	Child Care	\$ 3,200.00	\$ 4,500.00	\$ 1,300.00	
92	5520	Supplies and Equipment	\$ 400.00	\$ 300.00	\$ (100.00)	
93	5525	Youth	\$ 2,250.00	\$ 2,250.00	\$ -	
94	5530	Vacation Bible School	\$ 400.00	\$ 400.00	\$ -	
95	5535	Other CE Board Expenses	\$ 400.00	\$ 300.00	\$ (100.00)	
96	5536	Family Ministry	\$ 350.00	\$ 350.00	\$ -	
97						
98		Total Christian Education	\$ 9,700.00	\$ 9,950.00	\$ 250.00	
99						
100		Deacons				
101		General Expenses				
102	5600	Art Committee	\$ -	\$ -	\$ -	
103	5605	Bereavement Food Committee	\$ -	\$ -	\$ -	Remove - use Sp. Care Fund (#5650)
104	5610	Outreach (Evangelism & Advertising)	\$ 800.00	\$ 800.00	\$ -	NPR Ads: \$1K from Nurture & Care Fund
105	5615	Flower Committee	\$ -	\$ -	\$ -	
106	5625	Pulpit Supply	\$ 600.00	\$ 400.00	\$ (200.00)	
107	5630	Pastoral Sabbatical Savings Fund	\$ 4,000.00	\$ 4,000.00	\$ -	
108	5635	Social Committee	\$ 750.00	\$ 750.00	\$ -	
109	5640	Special Care Resources	\$ 300.00	\$ 300.00	\$ -	
110	5645	Worship Supplies	\$ 750.00	\$ 750.00	\$ -	
111	5650	Media Resources	\$ 750.00	\$ 750.00	\$ -	
112						
113		Total General Expenses	\$ 7,950.00	\$ 7,750.00	\$ (200.00)	
115		Music Expenses				
116	5655	Adult Choir Music	\$ 300.00	\$ 300.00	\$ -	
117	5656	Bell Choir Music	\$ 100.00	\$ 100.00	\$ -	
118	5657	Children's Choir Music	\$ 50.00	\$ 50.00	\$ -	
119	5658	Instrument Maintenance	\$ 2,000.00	\$ 2,000.00	\$ -	
120	5659	Organist and Director Substitutes	\$ 1,300.00	\$ 1,300.00	\$ -	
121	5660	Conferences and Travel	\$ -	\$ -	\$ -	
122						
123		Total Music Expenses	\$ 3,750.00	\$ 3,750.00	\$ -	
125		Total Deacons	\$ 11,700.00	\$ 11,500.00	\$ (200.00)	
126						
127		Mission and Outreach				
128	5700	Woman's Industrial Director Salary	\$ 5,802.00	\$ 5,918.04	\$ 116.04	
129	5705	W.I. Director: Social Security/Medicare	\$ 443.85	\$ -	\$ (443.85)	Included with other FICA (act. #5199)
130	5707	W. I. Director's MRE	\$ 250.00	\$ 250.00	\$ -	
131	5710	Matthew 25 Charities and Gifts	\$ 11,304.91	\$ 11,577.72	\$ 272.81	
132	5720	Delegate Expenses	\$ 140.00	\$ 140.00	\$ -	
133	5730	KY Council of Churches	\$ 345.00	\$ 400.00	\$ 55.00	
134	5735	National Council of Churches	\$ 100.00	\$ 100.00	\$ -	
135	5740	World Council of Churches	\$ 100.00	\$ 100.00	\$ -	
136	5745	Mission Interpretation Expenses	\$ 100.00	\$ 100.00	\$ -	
137						
138		Total Mission and Outreach	\$ 18,585.76	\$ 18,585.76	\$ (0.00)	Mission as a % of total
139						pledges and gifts: 8.0%
144						
145		Total Budgeted Expenses	\$ 264,324.57	\$ 268,652.36	\$ 4,327.79	
146		Total Budgeted Income	\$ 256,407.00	\$ 258,856.00	\$ 2,449.00	
147		Budget balance	\$ (7,917.57)	\$ (9,796.36)	\$ (1,878.79)	