

**Evangelical United Church of Christ  
Overview for 2010 General Fund Budget**

**Overview of 2010 Proposed Budget**

**INCOME**

- 1 Row 14 is based on 2009 gifts from contributing households who have not pledged for 2010. The amount of 2009 gifts was multiplied by 98% for extrapolated income in 2010. Row 15 is based on pledges received through Jan 10, 2010. Row 24 is the 2009 Loose Offering receipts multiplied by 95%.
- 2 Designated Fund and Special Giving activity is displayed to identify additional income and expense that is not included in the General Fund income and expense. See column D for 2009 and column G for 2010 projected income and expense from additional giving.

**EXPENSE**

- 3 Row 45 includes dollars for minor repairs to the 212 Building as well as an estimate of repairs and upkeep of the Sanctuary, Fellowship Hall and Educational Bldg.
- 4 Utilities have been increased by 4%, exceptions are gas which is increased by 1% and electricity is increased by 10%. See rows 60-64.
- 5 The Learning Team is a new Planning Team. It has assumed the educational component that previously was lodged in the Community Team. See rows 98 - 109
- 6 The People Team Budget includes a salary increase pool (Row 152). The People team will finalize 2010 salaries after the budget is adopted at the annual meeting. With the reductions in staff in July 2009 the People Budget decreased from \$182,000 to \$168,000.
- 7 The Servant Team Outreach Budget (rows 156 - 169) is 10% of the income received in the General Fund, excluding Designated Funds activity.
- 8 The budget for the Worship Team (rows 195 - 227) has been revised to more fully encompass the music and worship expenses at EUCC. Most of these expenses are supported by Designated Funds activity, specifically the Huebner Music Fund, Harkins Music Fund, and the Music Designated Fund Accounts.
- 9 Capital Expenses are included in three reserve accounts -- row 47 (Facilities), row 83 (Capital / Building Reserve, and row 87 (Equipment). These reserve accounts each represent one-half percent of income. At year end these dollars will be transferred into a designated fund and carried over for future capital expenses in the three categories.

**Evangelical United Church of Christ  
Proposed Budget for General Fund for 2010**

	A	B	C	D	E	F	G	H	I	J
1		CY 2009				CY 2010 Budgeted				
2		General Fund		Designated Funds			General Fund	Designated Funds		Comment 1
3		Actual	Budget		Total				Total	
4	<b>Beginning Balance on January 1</b>	1,032.80		37,789	38,822		4,774	33,738	38,512	
5	<b>Income</b>									
6	Ascension Day	5.00			5				-	
7	C-Thanksgiving	451.00	725		451		450		450	
8	Christmas	1,625.00	2,300		1,625		1,600		1,600	
9	Church School	28.00	-		28				-	
10	Outside Users	1,560.00	1,000		1,560		1,000		1,000	
11	Sts. Clare & Francis ECC	2,000.00	2,000		2,000		3,000		3,000	
12	Vacation Church Schoo	370.00	600		370		600		600	
13	Weddings and Funerals	200.00	600		200		600		600	
14	Envelope Giving - Non Pledged	57,141.83	48,867		57,142		65,000		65,000	Row 14 plus 15 equals \$290K (98% of extrapolated income)
15	Envelope Giving - Pledge	239,736.92	249,615		239,737		225,000		225,000	2010 pledges as of 1/10/2010
16	EUCC Foundation Suppor	7,121.59	7,050		7,122		7,700		7,700	
17	Fund Raising - Schnucks eScripts	580.47	1,200		580		600		600	
18	Greer Student In-Care Func	-	800		-			1,100	1,100	
19	Huebner Student Pastor Func	-	1,500		-				-	
20	Income From Bequests	-	1,000		-				-	
21	Initial Offering	90.00	100		90		100		100	
22	Interest Income	250.99	-		251				-	
23	Lent and Easter	1,725.00	1,725		1,725		1,725		1,725	
24	Loose Offering	5,601.17	6,700		5,601		5,321		5,321	2009 Loose Offering receipts times 95%
25	Deficit Reduction	1,730.00	-		1,730				-	
26	Children Music - Harkins Func			473	473			240	240	
27	Miscellaneous	1,146.07	86		1,146				-	
28	Special Offerings	-	250		-				-	
29	Designated Funds Contributions			29,658	29,658			13,909	13,909	Major activity is from Huebner Music Fund, Harkins Music Fund, and Music Dsgntd Fund Acct
30	<b>Total Income</b>	<b>321,363.04</b>	<b>326,118</b>	<b>30,131</b>	<b>351,494</b>		<b>312,696</b>	<b>15,249</b>	<b>327,945</b>	
31	<b>Expense</b>									
32	<b>Community</b>									
33	Coffee Income & Expense	349.65	-		350		270		270	
34	Dinners	309.24	200		309		550		550	
35	Kitchen Supplies - Fellowship	41.96	120		42		240		240	
36	New Member	85.47	240		85				-	
37	New Member Program	76.84			77				-	
38	Special Events-Fellowship	16.00	670		16		670		670	
39	Women's Retreat			722	722			578	578	
40	Church Fellowship - Yoga			960	960			768	768	
41	Church Fellowship - Shannondale			1,429	1,429			1,143	1,143	
42	<b>Total Community</b>	<b>879.16</b>	<b>1,230</b>	<b>3,111</b>	<b>3,990</b>		<b>1,730</b>	<b>2,489</b>	<b>4,219</b>	
43	<b>Facilities</b>									
44	House & Properties									
45	Building Maintenance/Supplies	7,100.77	12,000	64	7,165		12,000		12,000	

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	A	B	C	D	E	F	G	H	I	J
1	CY 2009					CY 2010 Budgeted				
2	General Fund		Designated Funds				General Fund	Designated Funds		Comment 1
3	Actual	Budget		Total					Total	
46	Cleaning Service	8,608.90	9,180		8,609		9,300		9,300	
47	Facilities Reserve						1,590			One-half percent of income set aside for unanticipated facility repairs
48	Janitorial Labo	-	500		-		500		500	
49	Janitorial Supplies	970.62	1,360		971		800		800	
50	Lawn & Grounds Supplies	-	200		-		200		200	
51	Lawn and Grounds	800.00	500		800				-	
52	Lawn Contract	515.00	500		515		1,880		1,880	22 grass cuttings & 2 leaf mulchings
53	Licenses and Permits	168.00	100		168		100		100	
54	Maintenance Contracts	6,556.32	7,900		6,556		6,000		6,000	
55	Maintenance Supplies	-	480		-		400		400	
56	Miscellaneous	-	314		-		300		300	
57	Recycling	359.00	360		359		340		340	
58	Snow Remova	855.00	420		855		1,000		1,000	Dependent on weather
59	Trash Service	909.35	800		909		900		900	Yard waste pick up not included
60	Utility - Electricity	8,431.71	8,750		8,432		9,275		9,275	10% increase over 09 Actual
61	Utility - Gas	14,348.48	13,750		14,348		14,922		14,922	4% increase over 09 Actual
62	Utility - Sewer	2,038.13	1,750		2,038		2,120		2,120	4% increase over 09 Actual
63	Utility - Telephone	1,156.98	1,000		1,157		1,203		1,203	4% increase over 09 Actual
64	Utility - Water	832.76	1,750		833		866		866	4% increase over 09 Actual
65	Total House & Properties	53,651.02	61,614	64	53,715		63,696	-	62,106	
66	Office									
67	Computer Supplies	41.99	220		42					
68	Copier Lease	4,575.00	3,900		4,575		4,825		4,825	
69	Copier Supplies	675.40	48		675				-	
70	Insurance-Property/Liabilit	10,523.50	11,500		10,524		10,730		10,730	
71	Insurance - Workmen's Comp	1,361.46	1,250		1,361		1,275		1,275	
72	Internet Service	719.88	740		720		823		823	
73	Messaging Service - CallNote:	213.00	222		213		226		226	
74	MIS Equipment & Software	1,651.05	320		1,651		4,850		4,850	
75	Office Supplies	1,000.35	856		1,000		873		873	
76	Paper & Printing	4,276.32	4,680		4,276		2,800		2,800	Worship Team bdtg charged for bulletins. See row 196
77	Postage	3,294.41	3,250		3,294		3,800		3,800	
78	Sam's Club Membership	-	40		-				-	
79	Total Office	28,332.36	27,026	-	28,332		30,202	-	30,202	
80	<b>Total Facilities</b>	<b>81,983.38</b>	<b>88,640</b>	<b>64</b>	<b>82,047</b>		<b>93,898</b>	<b>-</b>	<b>92,308</b>	
81	<b>Financial</b>									
82	Contingencies	546.21	872		546		2,088		2,088	Fund for unanticipated expenses
83	Capital / Building Reserve						1,590			One-half percent of income set aside for future building expenses
84	Debt Retirement	5,000.88	6,000		5,001				-	
85	Deficit Reduction									

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1	CY 2009					CY 2010 Budgeted				
2	General Fund		Designated Funds				General Fund	Designated Funds		Comment 1
3	Actual	Budget		Total					Total	
86	Envelopes-Offering	162.86	160		163		160		160	
87	Equipment Reserve						1,590			One-half percent of income set aside for eqpmt replacement
88	Facilities Loan November 200:	8,770.00	-		8,770				-	
89	Supplies	41.00	50		41		200		200	
90	Memorials Directed to Undesignated Memori:			1,365	1,365				-	
91	Bequest Directed to Foundation Fun:			7,500	7,500				-	
92	Bequest Directed to Undesignated Memori:			2,000	2,000				-	
93	<b>Total Financial</b>	<b>14,520.95</b>	<b>7,082</b>	<b>10,865</b>	<b>25,386</b>		<b>5,628</b>	<b>-</b>	<b>2,448</b>	
94	<b>Governing Body</b>									
95	Student In-Care	-	250	248	248		250	300	550	
96	Honorary - Ordination MMSC-UCC			73	73				-	
97	<b>Total Governing Body</b>	<b>-</b>	<b>250</b>	<b>321</b>	<b>321</b>		<b>250</b>	<b>300</b>	<b>550</b>	
98	<b>Learning</b>									
99	Adult Education	-	304		-		300		300	
100	Camps & Conferences	424.00	420		424		500		500	
101	Children						300			
102	Confirmation	146.00	146		146		200		200	
103	Curriculum	487.25	632		487		800		800	
104	Youth Fellowship	508.00	508	20	528		750	16	766	
105	Kitchen Supplies -- Educator	32.31	120		32				-	
106	Special Events-Educator	119.22	356		119		670		670	
107	Supplies-Educator	528.60	740		529		500		500	
108	Vacation Church Schoo	278.33	760		278		750		750	
109	<b>Total Learning</b>	<b>2,523.71</b>	<b>3,986</b>	<b>20</b>	<b>2,544</b>		<b>4,770</b>	<b>16</b>	<b>4,486</b>	
110	<b>People</b>									
111	Music Staff									
112	Continuing Educator	-	100		-				-	
113	Salary - Assistant Directo	7,392.24	7,393		7,392		7,393		7,393	
114	Salary - Assistant Organist	4,578.48	4,579		4,578		4,579		4,579	
115	Salary - Children's Choir Dir	2,594.00	2,594		2,594		2,594		2,594	
116	Salary - Director of Music	15,317.52	15,205		15,318		15,205		15,205	
117	Office Administrator									Position closed in July 2009
118	Health & Dental Insurance	4,745.72	4,562		4,746				-	
119	Life & Disability Insurance	267.75	273		268				-	
120	Group Life Insurance						50			
121	Pension	2,069.71	3,065		2,070				-	
122	Salary	18,200.00	18,200		18,200				-	
123	Accounting Services						3,120		3,120	
124	Child Care	3,243.19	4,000		3,243		4,000		4,000	
125	Director of Educational Pro	6,062.87	7,166		6,063				-	Position closed in July 2009
126	Director of Youth	3,750.00	3,500		3,750				-	Position closed in June 2009
127	Field Education Studen	2,100.00	378		2,100				-	Moved to Servant Team Activity
128	Minister of Hospitality	1,338.32	1,673		1,338		3,000		3,000	
129	Pastoral Assistant	10,854.00	14,040		10,854		28,080		28,080	
130	Weekend Custodian	1,631.20	1,327		1,631				-	Duties reassigned in Oct 2009

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1	CY 2009					CY 2010 Budgeted				
2	General Fund		Designated Funds				General Fund	Designated Funds		Comment 1
3	Actual	Budget		Total					Total	
131	Shepherd	-	500	750	750				-	
132	Other Staff Expenses									
133	Church Contribution - FICA	4,904.07	4,944		4,904		3,068		3,068	FICA for Non-Clergy Staff
134	Church Contribution - MCARE	1,146.91	1,050		1,147		718		718	Medicare for Non-Clergy Staff
135	Cont. Ed. for Nurse	150.00	300		150				-	
136	Misc. Staff Expenses	632.01	420		632				-	
137	Staff Mileage	826.65	1,600		827		1,600		1,600	
138	Staff Farewell Gift			453	453				-	
139	Pastor-Benefits & Salary									
140	Benefits									
141	Education	720.00	726		720		750		750	
142	Health & Dental Insurance	15,915.76	15,858		15,916		16,743		16,743	
143	Group Life Insurance						50			
144	Disability Insurance	825.52	884		826		618		618	
145	Pastoral Expense	300.00	300		300		300		300	
146	Pastors Sabbatical Funds	580.00	580	1,292	1,872		580		580	
147	Pension	8,244.04	8,244		8,244		8,656		8,656	
148	SS & Medicare Allowance	4,878.24	4,504		4,878		4,505		4,505	
149	Salary									
150	Housing	24,000.00	24,000		24,000		24,000		24,000	
151	Salary	34,885.92	34,886		34,886		34,886		34,886	
152	Salary Increase Pool						3,692		3,692	The People Team will use this pool to adjust staff salaries.
153	Additional FICA/MED for Slry Inc Poc						282		282	
154	<b>Total People</b>	<b>182,154.12</b>	<b>186,851</b>	<b>2,495</b>	<b>184,649</b>		<b>168,469</b>	<b>-</b>	<b>168,369</b>	
155	<b>Servant</b>									
156	Outreach Programs									
157	Eden Seminary - FW Studen	1,400.00	1,538		1,400		3,535		3,535	
158	Eden Seminary (Operating)	1,688.00	1,688		1,688		1,939		1,939	
159	Emmaus Home (Operating)	2,022.24	2,062		2,022		1,563		1,563	
160	EUCC Sandwich Ministry	866.07	1,096		866		938		938	
161	EUCC Stillpoint Ministry	159.75	1,031		160		844		844	
162	Evang. Chldrn's Home (Oprtg)	2,022.24	2,062		2,022		1,563		1,563	
163	Gateway ONA	312.70	319		313		313		313	
164	Joint Neighborhood Ministries	2,022.24	2,062		2,022		1,563		1,563	
165	Neighborhood Houses	1,011.12	1,032		1,011		844		844	
166	O.C.W.M.	15,967.85	16,112		15,968		15,197		15,197	
167	Special Programs	-	92		-		-		-	
168	St. Louis Associator	2,529.67	2,579		2,530		2,189		2,189	
169	WG/RH Ministries (Operating)	947.46	966		947		782		782	
170	Samaritan Func			654	654			523	523	
171	Back Bay Missior			727	727			582	582	
172	Christmas Fund - Veterans of the Cross			593	593			593	593	
173	Church World Service			435	435			348	348	
174	Crop Walk			85	85			68	68	
175	Cultural Leadership			25	25			20	20	
176	Deaconess Parish Nurse			25	25			20	20	

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	A	B	C	D	E	F	G	H	I	J
1	CY 2009				CY 2010 Budgeted					
2	General Fund		Designated Funds				General Fund	Designated Funds		Comment 1
3	Actual	Budget		Total					Total	
177	Doorways			15	15			12	12	
178	Food Fund			5	5			4	4	
179	Heifer Project			150	150			120	120	
180	Joint Neighborhood Ministr			320	320			256	256	
181	MoVal			20	20			16	16	
182	Neighbors-In-Need			741	741			741	741	
183	Nurses for Newborns			70	70			56	56	
184	OGHS			1,798	1,798			1,798	1,798	
185	PrideFest			294	294			235	235	
186	Project Peanut Butle			575	575			460	460	
187	Shannondale Appea			150	150			120	120	
188	Shannondale Scholarship Func			100	100			80	80	
189	Strengthen the Church			75	75			75	75	
190	Walbridge Literacy Projec			162	162			130	130	
191	Webster/Rock Hill Ministries			460	460			368	368	
192	Z - Transfer to Reserve Func	1,186.96								
193	Publicity	58.95	320		59		1,500		1,500	
194	<b>Total Servant</b>	<b>32,195.25</b>	<b>32,959</b>	<b>7,479</b>	<b>38,487</b>		<b>32,771</b>	<b>6,624</b>	<b>39,395</b>	
195	<b>Worship</b>									
196	Banners	-	76		-		100		100	
197	Bulletins				-		1,600		1,600	Paper & Printing (Row 76) reduced by \$1600
198	Candles				-		200		200	
199	Continuing Educator	-	80		-		100		100	
200	Devotionals (Net)	165.14	108		165		130		130	
201	Easter Flowers			246	246			300	300	
202	Flower Fund (Net)	15.00	300		15				-	
203	Folk				-		50		50	
204	Guests	-	60		-		60		60	
205	Hymn Copyrights	190.00	284		190		200		200	
206	Instrumental Ensemble				-		75		75	
207	Maintenance	938.00	345		938				-	
208	Music - Chancel	298.35	884		298		500		500	
209	Music - Children				-		300		300	
210	Music Equipment	296.99	408		297		400		400	
211	Organ Turning		50		-		500		500	
212	Piano Tuning				-		350		350	
213	Robe Maintenance				-		30		30	
214	Seasona				-		185		185	
215	Sign Language Interprete	930.00	1,820		930				-	
216	Sound System						325			
217	Special Programs		26							
218	Worship Supplies	531.75	680		532				-	
219	Youth Banc				-		75		75	
220	Guest Musicians - Christmas Eve			650	650			1,200	1,200	
221	Guest Musicians - Easter			950	950			1,200	1,200	
222	Guest Musicians - Cantate			1,340	1,340			1,200	1,200	

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1	CY 2009					CY 2010 Budgtd				
2	General Fund		Designated Funds				General Fund	Designated Funds		Comment 1
3	Actual	Budget		Total				Total		
223	Guest Musicians - Spectrum			2,842	2,842			1,920	1,920	
224	Children Music - Harkins Func			473	473				-	
225	Chairs for Sanctuary			2,198	2,198				-	
226	Personnel PA System - Memorial Fund:			1,129	1,129				-	
227	<b>Total Worship</b>	<b>3,365.23</b>	<b>5,121</b>	<b>9,827</b>	<b>13,193</b>		<b>5,180</b>	<b>5,820</b>	<b>10,675</b>	
228	<b>Total Expense</b>	<b>317,621.80</b>	<b>326,118</b>	<b>34,182</b>	<b>350,617</b>		<b>312,696</b>	<b>15,249</b>	<b>322,450</b>	
229	<b>Net Income</b>	<b>3,741.24</b>	<b>0</b>	<b>(4,051)</b>	<b>877</b>		<b>(0)</b>	<b>0</b>	<b>5,495</b>	
230	<b>Ending Balance</b>	<b>4,774.04</b>		<b>33,738</b>	<b>39,699</b>					

**Evangelical United Church of Christ**  
**Statement of Financial Position -- General Fund**

As of December 31, 2009

	A	B	C	D	E	F	G
1							<b>Dec 31, 09</b>
2	<b>ASSETS</b>						
3	Current Assets						
4	Checking/Savings						
5			Bank of America - Checking				56,603.47
6			Merrill Lynch - Checking				1,532.80
7			Merrill Lynch - Securities				17,512.15
8			<b>Total Checking/Savings</b>				<b>75,648.42</b>
9	Accounts Receivable						
10	Accounts Receivable						
11			UCF - Greer Fund				205.87
12			UCF - Harkins Fund				100.03
13			<b>Total Accounts Receivable</b>				<b>305.90</b>
14			<b>Total Accounts Receivable</b>				<b>305.90</b>
15	Other Current Assets						
16			Prepaid Expense-The Pension UCC				6,877.08
17			<b>Total Other Current Assets</b>				<b>6,877.08</b>
18			<b>Total Current Assets</b>				<b>82,831.40</b>
19	Other Assets						
20	Investment in the UCF						
21	UCF EUCC Foundation Fund						
22			Foundation Fund - Gifts				125,583.72
23			Foundation Fund - Market Value				43,430.80
24			<b>Total UCF EUCC Foundation Fund</b>				<b>169,014.52</b>
25	UCF Greer Fund						
26			Greer Fund - Gift				20,000.00
27			Greer Fund - Market Value				1,813.61
28			<b>Total UCF Greer Fund</b>				<b>21,813.61</b>
29	UCF Harkins Fund						
30			Harkins Fund - Gift				5,000.00
31			Harkins Fund - Market Value				59.24
32			<b>Total UCF Harkins Fund</b>				<b>5,059.24</b>
33			<b>Total Investment in the UCF</b>				<b>195,887.37</b>
34			<b>Total Other Assets</b>				<b>195,887.37</b>
35	<b>TOTAL ASSETS</b>						<b>278,718.77</b>
36							
37	<b>LIABILITIES &amp; EQUITY</b>						
38	Liabilities						
39	Current Liabilities						
40			Accounts Payable				

**Evangelical United Church of Christ**  
**Statement of Financial Position -- General Fund**  
As of December 31, 2009

	A	B	C	D	E	F	G
1							<b>Dec 31, 09</b>
41						Accounts Payable	
42						Building Fund	19,751.01
43						General Fund Expenses	10,142.45
44						Total Accounts Payable	29,893.46
45						Total Accounts Payable	29,893.46
46						Other Current Liabilities	
47						Designated Funds	
48						Church Fellowship Fund	72.36
49						Enough Is Enough Fund	51.05
50						Labyrinth Fund	465.01
51						Memorial Fund	4,946.00
52						Memorial Garden Fund	1,949.83
53						Music - Harkins Fund - Earnings	555.97
54						Music - Huebner Fund	2,257.42
55						Music - Organ Fund	3,255.00
56						Outreach Reserve Fund	1,186.96
57						Sabbatical Fund	6,166.09
58						Samaritan Fund	1,869.52
59						SIC Greer Fund - Earnings	3,073.29
60						Special Giving Fund	440.00
61						Trivia Night Fund	3,713.83
62						Women's Group Fund	1,096.46
63						Youth Fellowship Fund	3,353.27
64						Total Designated Funds	34,452.06
65						Payroll Liabilities	
66						Federal Tax Payable	994.00
67						FICA Tax Payable	736.58
68						MCARE Tax Payable	172.26
69						MO Tax Payable	409.00
70						Total Payroll Liabilities	2,311.84
71						Prepaid Income-General Fund	11,400.00
72						Total Other Current Liabilities	48,163.90
73						Total Current Liabilities	78,057.36
74						Total Liabilities	78,057.36
75						Equity	
76						Foundation Fund - Principal	169,014.52
77						Greer Fund - Principal	21,813.61
78						Harkins Fund - Principal	5,059.24
79						Retained Earnings - GF	1,032.80

**Evangelical United Church of Christ**  
**Statement of Financial Position -- General Fund**  
As of December 31, 2009

	A	B	C	D	E	F	G
1							<b>Dec 31, 09</b>
80			<b>Net Income</b>				3,741.24
81		<b>Total Equity</b>					200,661.41
82	<b>TOTAL LIABILITIES &amp; EQUITY</b>						<b>278,718.77</b>
83							