

WESTMINSTER PRESBYTERIAN CHURCH BUDGET - 2021

		YEAR TO DATE		
		2020	2020	2021
		Budget	ACTUALS	PREELIMINARY
Receipts				
41100	Pledges	\$ 50,000.00	\$ 52,455.00	\$ 55,000.00
41300	Non-Pledged	\$ 35,000.00	\$ 12,579.19	\$ 15,000.00
41400	Loose Offering	\$ 1,600.00	\$ 152.22	\$ 150.00
41910	Space Use Donation	\$ 200.00	\$ -	\$ -
41900	Miscellaneous	\$ 1,500.00	\$ 3,802.98	\$ 3,000.00
42100	Endowment Income	\$ 6,000.00	\$ 2,792.86	\$ -
43100	Endowment (Housing) Income	\$ 42,000.00	\$ 18,382.45	\$ 12,000.00
	Total Receipts	\$ 136,300.00	\$ 90,164.70	\$ 85,150.00
Disbursements				
	Personnel	\$ 246,213.38	\$ 212,082.91	\$ 209,955.10
	Physical Resources			
	Property			
	Utilities	\$ 29,400.00	\$ 22,014.73	\$ 30,000.00
	Insurance	\$ 45,100.00	\$ 30,025.75	\$ 49,007.00
	Supplies	\$ 1,200.00	\$ 642.98	\$ 700.00
	Service Contracts	\$ 58,350.00	\$ 94,005.05	\$ 43,820.00
	Unscheduled Repairs	\$ 25,000.00	\$ 640.00	\$ 20,000.00
	Scheduled Repairs	\$ 20,000.00	\$ 2,268.00	\$ 25,000.00
	Total	\$ 179,050.00	\$ 149,596.51	\$ 168,527.00
	Operations			
	Printing			
	Postage	\$ 900.00	\$ 598.04	\$ 800.00
	Supplies	\$ 2,000.00	\$ 3,200.04	\$ 3,500.00
	Other	\$ 32,680.00	\$ 32,680.00	\$ 32,680.00
	Total	\$ 35,580.00	\$ 33,713.52	\$ 37,580.00
	Total Phys Resources	\$ 214,630.00	\$ 183,310.03	\$ 206,107.00
	Worship Music & the Arts Total	\$ 3,950.00	\$ 1,566.67	\$ 4,550.00
	Discipleship and Stewardship			
	Discipleship	\$ 22,150.00	\$ 25,478.39	\$ 13,700.00
	Stewardship	\$ 3,860.00	\$ 3,315.84	\$ 3,756.00
	Total	\$ 26,010.00	\$ 28,794.23	\$ 17,456.00
	Evangelism and Fellowship			
	Evangelism	\$ 2,900.00	\$ 1,393.14	\$ 2,850.00
	Fellowship	\$ 3,500.00	\$ 1,451.83	\$ 500.00
	Total	\$ 6,400.00	\$ 2,844.97	\$ 3,350.00
	Total Disbursements	\$ 497,203.38	\$ 428,598.81	\$ 441,418.10
	Shortfall (Endowment Principal)	\$ (360,903.38)	\$ (338,434.11)	\$ (356,268.10)

		2020	2020	2021
		Budget	ACTUALS	PRELIMINARY
51110	Pastor Base Salary	\$ 14,608.74	\$ 13,391.35	\$ 14,608.74
51304	Furnishings & Allowances	\$ 54,332.87	\$ 49,805.13	\$ 54,332.87
51111	Social Security Off-Set	\$ -	\$ -	\$ -
	Total	\$ 68,941.61	\$ 63,196.48	\$ 68,941.61
51220	Retirement Benefits	\$ 7,583.58	\$ 7,579.22	\$ 7,583.58
51210	Medical Benefits	\$ 16,897.46	\$ 16,897.44	\$ 16,897.46
51290	Disability Benefits	\$ 689.42	\$ -	\$ -
51250	Dental Ins.	\$ -	\$ -	\$ -
51303	Other Professional Expense	\$ 5,000.00	\$ 8,481.04	\$ 3,481.04
	Total	\$ 30,170.45	\$ 32,957.70	\$ 27,962.08
	Total Pastor	\$ 99,112.06	\$ 96,154.18	\$ 96,903.69
51120	Part Time Administrator	\$ 14,400.00	\$ 12,000.00	\$ 5,720.00
51510	F.I.C.A. 7.65%	\$ 1,101.60		\$ 437.58
	Total	\$ 15,501.60	\$ 12,000.00	\$ 6,157.58
51120	Sunday - Wednesday	\$ 8,500.00	\$ 4,920.00	\$ -
	Security/Support (was Custodian)			
51510	F.I.C.A. 7.65%	\$ 650.25		\$ -
	Total	\$ 9,150.25	\$ 4,920.00	\$ -
51110	Organist/ Acc./Bell Direct	\$ 31,239.41	\$ 26,692.80	\$ 31,239.41
51510	F.I.C.A. 7.65%	\$ 2,389.81		\$ 2,389.81
51240	Minister of Music & Admin Annuit	\$ 3,445.00	\$ 3,904.90	\$ 3,445.00
51230	Minister of Music Professional Ex	\$ 3,500.00	\$ 2,084.46	2500
	Total	\$ 40,574.22	\$ 32,682.16	\$ 39,574.22
51120	Music Ministry Coordinator	\$ 10,608.00	\$ 7,380.00	\$ 10,660.00
51510	F.I.C.A. 7.65%	\$ 811.51		\$ 815.49
	Total	\$ 11,419.51	\$ 7,380.00	\$ 11,475.49
51131	Choir Section Leaders	\$ 7,296.00	\$ 7,248.85	\$ 7,000.00
51510	F.I.C.A. 7.65%	\$ 558.14		\$ 535.50
	Total	\$ 7,854.14	\$ 7,248.85	\$ 7,535.50
51130	Nursery Attendant	\$ 11,327.00	\$ 9,269.43	\$ -
51510	F.I.C.A. 7.65%	\$ 866.52		\$ -
	Total	\$ 12,193.52	\$ 9,269.43	\$ -
51120	Building Manager	\$ 34,588.23	\$ 28,823.60	\$ 34,588.23
51510	F.I.C.A. 7.65%	\$ 2,646.00		\$ 2,646.00
	Total	\$ 37,234.23	\$ 28,823.60	\$ 37,234.23
	Total WPC Personnel	\$ 233,039.54	\$ 198,478.22	\$ 198,880.71
51510	TOTAL WPC F.I.C.A. 7.65%	\$ 9,023.84	\$ 8,350.57	\$ 6,824.38

		2020 Budget	2020 ACTUALS	2021 PRELIMINARY
51133	Vacation/Guest Minister	\$ 1,200.00	\$ 3,150.00	\$ 1,200.00
51134	Vacation/ Guest Organist	\$ 750.00	\$ -	\$ 750.00
	Vacation Secretary	\$ -	\$ -	\$ -
51140	ADP Service Fee	\$ 2,200.00	\$ 2,104.12	\$ 2,300.00
51132	EMMA VAC MIN	\$ -	850	\$ -
	Total Personnel	\$ 246,213.38	\$ 212,082.91	\$ 209,955.10

Physical Resources

Property:

Utilities:

52110	Electric	\$ 6,800.00	\$ 3,958.49	\$ 6,800.00
52120	Gas	\$ 16,000.00	\$ 11,341.13	\$ 16,000.00
52130	Telephone	\$ 3,000.00	\$ 2,889.02	\$ 3,000.00
52140	Sewer	\$ 1,800.00	\$ 2,088.03	\$ 2,200.00
52150	Water	\$ 1,800.00	\$ 1,738.06	\$ 2,000.00
	Total	\$ 29,400.00	\$ 22,014.73	\$ 30,000.00

Insurance:

52210	Multi-Peril Insurance	\$ 39,600.00	\$ 29,691.75	\$ 47,507.00
52220	Earthquake	\$ -	\$ -	\$ -
52221	Worker's Compensation Ins.	\$ 5,500.00	\$ 334.00	\$ 1,500.00
52230	Other	\$ -	\$ -	\$ -
	Total	\$ 45,100.00	\$ 30,025.75	\$ 49,007.00

Service Expenses:

52301	Fire Extinguishers Maint	\$ 550.00	\$ 530.00	\$ 550.00
52302	Organ Maintennace	\$ 1,000.00	\$ 47,576.50	\$ 1,560.00
52303	Piano Maintinance	\$ 600.00	\$ 85.00	\$ 400.00
52305	Office Equipment	\$ 4,250.00	\$ 3,182.40	\$ 4,240.00
52160	Trash Removal	\$ 1,600.00	\$ 1,457.23	\$ 1,600.00
52307	Snow Removal	\$ 1,600.00	\$ 660.00	\$ 650.00
52308	Heating & Cooling System Maint.	\$ 18,000.00	\$ 14,553.00	\$ 4,000.00
52309	Elevator Inspection & Maint.	\$ 2,500.00	\$ 2,152.56	\$ 3,500.00
52310	Pest Control	\$ 2,000.00	\$ 1,300.00	\$ 1,600.00
52311	Security System	\$ 650.00	\$ 412.98	\$ 600.00
52312	Telephone System	\$ -	\$ -	\$ -
52313	Range Fire Supression System M	\$ 350.00	\$ 568.50	\$ 500.00
52314	Boiler and A/C Water Treatments	\$ 1,000.00	\$ 1,217.62	\$ 1,470.00
52315	Jan-Pro Building Clening Service	\$ 20,000.00	\$ 18,216.00	\$ 20,000.00
52316	Carpet Cleaning Service	\$ 1,500.00	\$ -	\$ 750.00
52399	Other Service Expense	\$ 250.00	\$ 84.98	\$ 200.00
52700	Garden / Lawn Maint.	\$ 2,500.00	\$ 2,008.28	\$ 2,200.00
	Total	\$ 58,350.00	\$ 94,005.05	\$ 43,820.00

	2020 Budget	2020 ACTUALS	2021 PRELIMINARY
52400 Unscheduled Repairs	\$ 25,000.00	\$ 640.00	\$ 20,000.00
52500 Building Supplies	\$ 1,200.00	\$ 642.98	\$ 700.00
52600 Scheduled Repairs	\$ 20,000.00	\$ 2,268.00	\$ 25,000.00
Total Property	\$ 179,050.00	\$ 149,596.51	\$ 168,527.00
Operations:			
53100 Printing	\$ -	\$ 43.27	\$ -
53200 Postage	\$ 900.00	\$ 598.04	\$ 800.00
Total	\$ 900.00	\$ 641.31	\$ 800.00
Supplies			
53400 General Office	\$ 2,000.00	\$ 3,200.04	\$ 3,500.00
Total	\$ 2,000.00	\$ 3,200.04	\$ 3,500.00
Other Operations Expense:			
53570 Other Operations	\$ 1,000.00	\$ 1,541.94	\$ 1,600.00
53580 CLA Financial Services	\$ 30,600.00	\$ 27,262.23	\$ 30,600.00
53590 ELEXIO Accounting Program	\$ 1,080.00	\$ 1,068.00	\$ 1,080.00
Total	\$ 32,680.00	\$ 29,872.17	\$ 33,280.00
Total Ops & Expense	\$ 35,580.00	\$ 33,713.52	\$ 37,580.00
Total Operations	\$ 214,630.00	\$ 183,310.03	\$ 206,107.00
Worship Music and the Arts:			
54111 Music	\$ 1,200.00	\$ 461.32	\$ 1,500.00
54112 Flowers	\$ 550.00	\$ 8.25	\$ 550.00
54113 Special Music	\$ 1,000.00	\$ -	\$ 1,000.00
54119 Other (Misc.) Worship	\$ 1,200.00	\$ 1,097.10	\$ 1,500.00
Total	\$ 3,950.00	\$ 1,566.67	\$ 4,550.00

	YEAR TO DATE		
	2020 Budget	2020 ACTUALS	2021 PRELIMINARY
Discipleship and Stewardship			
Discipleship:			
53461 Coffee Project	\$ -	\$ -	\$ -
54121 Curriculum & Supplies	\$ 750.00	\$ 1,773.52	\$ 2,000.00
54123 These Days	\$ 400.00	\$ 519.07	\$ 500.00
54126 Senior Explorers	\$ 50.00	\$ -	\$ -
54135 Church Retreat	\$ 50.00	\$ -	\$ -
55210 Union Communion Ministries	\$ 10,000.00	\$ 2,502.00	\$ 100.00
55320 Missionary Support	\$ 1,500.00	\$ 1,375.00	\$ 1,500.00
55330 Matthew 25 Fund	\$ -	\$ -	\$ -
55340 JHAH	\$ 500.00	\$ 458.37	\$ 500.00
55390 Theolog. Ed. Fund	\$ 400.00	\$ 366.63	\$ 400.00
55400 COLA - GA	\$ -	\$ -	\$ -
56010 Session Expense & Training	\$ -	\$ 926.96	\$ -
56011 Acts 4 Session Account	\$ 6,000.00	\$ 15,056.84	\$ 6,000.00
57000 Presbyterian Women	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
55395 More Light Prtesbyterians	\$ -		\$ 200.00
Total	\$ 22,150.00	\$ 25,478.39	\$ 13,700.00
Stewardship:			
53300 Per Capita Assessment	\$ 2,560.00	\$ 2,399.21	\$ 2,656.00
54129 Stewardship Education	\$ 300.00	0	\$ 100.00
55310 Presbytery, Synod, G.A.	\$ 1,000.00	\$ 916.63	\$ 1,000.00
Total	\$ 3,860.00	\$ 3,315.84	\$ 3,756.00
Discipleship and Stewardshi Total	\$ 26,010.00	\$ 28,794.23	\$ 17,456.00
Evangelism and Fellowship:			
Evangelism:			
55134 Advertising/Budget	\$ 500.00	\$ 18.14	\$ 500.00
55139 Other Evangelism	\$ 300.00	\$ -	\$ 150.00
55141 Concert Series	\$ 600.00	\$ -	\$ 600.00
55240 Ukirk	\$ 1,500.00	\$ 1,375.00	\$ 1,600.00
Total	\$ 2,900.00	\$ 1,393.14	\$ 2,850.00
Fellowship:			
53460 Commissary	\$ 3,500.00	\$ 1,451.83	\$ 500.00
54127 Youth Group	\$ -	\$ -	\$ -
Total	\$ 3,500.00	\$ 1,451.83	\$ 500.00
Evangelism and Fellowship: Total	\$ 6,400.00	\$ 2,844.97	\$ 3,350.00
53530 Partners for Just Trade	\$ -	\$ 250.00	\$ -