

Versailles Christian Church
2022 Budget
Based On January - December, 2021
Approved by Board on 2022-01-12

	2021 Actual	2021 Budget	Compare to Budget	% of Budget	2022 Current Proposal	Change from 2021 Budget	Notes
Revenue							
4100 General Fund	130,803.74	131,421.00	-617.26	99.53%	\$145,684.00	\$14,263.00	General + Building
4200 Building Fund	14,880.00	4,500.00	10,380.00	330.67%	\$0.00	-\$4,500.00	Passed Directly through
4301 Outreach	545.00	1,500.00	-955.00	36.33%	\$0.00	-\$1,500.00	Passed Directly through
4305 2020 Advance Income	20,391.42	30,500.00	-10,108.58	66.86%	\$20,000.00	-\$10,500.00	Realistic expectation?
4307 Youth	1,073.00	0	1,073.00	#DIV/0!	\$0.00	\$0.00	
4310 Miscellaneous Income	483.97	0	483.97	#DIV/0!	\$0.00	\$0.00	
6810 Interest Earned	29.98	0	29.98	#DIV/0!	\$0.00	\$0.00	
Total Revenue	\$ 168,207.11	\$167,923.00	284.11	100.17%	\$165,684.00	-\$2,239.00	
Gross Profit	\$ 168,207.11	\$167,923.00	284.11	100.17%	\$165,684.00	-\$2,239.00	
Expenditures							
51 Church Administrative Expenses							
5104 Church & Office Supplies	635.88	1,000.00	-364.12	63.59%	\$750.00	-\$250.00	
5106 Copier Maintenance	851.84	750	101.84	113.58%	\$850.00	\$100.00	
5107 Software Subscriptions/Expense	2,099.11	2,900.00	-800.89	72.38%	\$2,100.00	-\$800.00	
5110 Accounting/Payroll Service Expenses	1,289.44	1,100.00	189.44	117.22%	\$1,300.00	\$200.00	
5902 Pastor Christmas Gift		1,000.00	-1,000.00	0.00%	\$1,000.00	\$0.00	Was cut to \$0 for Christmas of 2021
Total 51 Church Administrative Expenses	4,876.27	\$6,750.00	-1,873.73	72.24%	\$6,000.00	-\$750.00	
52 Church Staff Payroll Expenses							
5202 Custodian	2,847.61	3,500.00	-652.39	81.36%	\$2,800.00	-\$700.00	Change reflects realistic hours worked, not a reduction in pay rate.
5204 Payroll Taxes	1,204.06	1,681.00	-476.94	71.63%	\$1,400.00	-\$281.00	
5207 Secretary Wages	16,117.71	18,475.00	-2,357.29	87.24%	\$17,000.00	-\$1,475.00	Change reflects realistic hours worked, not a reduction in pay rate.
5209 Workers Comp	198.51	200	-1.49	99.26%	\$200.00	\$0.00	
5225 Supply Pastor	400.00	500	-100.00	80.00%	\$500.00	\$0.00	
Total 52 Church Staff Payroll Expenses	20,767.89	\$24,356.00	-3,588.11	85.27%	\$21,900.00	-\$2,456.00	
53 Senior Pastor Salary and Expenses							
5310 Salary	39,345.02	39,345.00	0.02	100.00%	\$39,345.00	\$0.00	
5311 Retirement Fund	4,500.00	6,000.00	-1,500.00	75.00%	\$6,000.00	\$0.00	
5314 Housing Expense	3,599.96	3,600.00	-0.04	100.00%	\$3,600.00	\$0.00	
5316 Vehicle Expense	1,968.70	2,000.00	-31.30	98.44%	\$2,500.00	\$500.00	Partially restored: Was \$3,250 in 2020
5317 Cell Phone and Internet	1,080.04	1,080.00	0.04	100.00%	\$1,080.00	\$0.00	
5319 Continuing Education	0.00	300	-300.00	0.00%	\$300.00	\$0.00	
5320 Sabbatical	0.00	500	-500.00	0.00%	\$500.00	\$0.00	Was \$500 in 2021 before cut
5321 Relational Expenses	107.50	400	-292.50	26.88%	\$400.00	\$0.00	Was \$400 in 2021 before cut
5322 Books & Materials	209.92	250	-40.08	83.97%	\$250.00	\$0.00	
5327 Profession Development	216.69	1,000.00	-783.31	21.67%	\$2,000.00	\$1,000.00	Was \$2000 in 2020
Total 53 Senior Pastor Salary and Expenses	51,027.83	\$54,475.00	-3,447.17	93.67%	\$55,975.00	\$1,500.00	
54 Associate Pastor Salary and Expenses							
5410 Salary - Associate Pastor	27,799.98	27,800.00	-0.02	100.00%	\$2,138.46	-\$25,661.54	1 month
5414 Housing Allowance	7,199.92	7,200.00	-0.08	100.00%	\$553.84	-\$6,646.16	1 month
5419 Continuing Education	0.00	1,000.00	-1,000.00	0.00%	\$0.00	-\$1,000.00	
5420 Professional Expenses	174.43	500	-325.57	34.89%	\$0.00	-\$500.00	
New PT Position			0.00	#DIV/0!	\$11,400.00	\$11,400.00	\$15 hr at 20 hours a week / 9 months
Total 54 Associate Pastor Salary and Expenses	35,174.33	\$36,500.00	-1,325.67	96.37%	\$14,092.30	-\$22,407.70	
55 Ministry Teams Expenses							

5501 Adult Ministry	1,132.40	1,000.00	132.40	113.24%	\$1,000.00	\$0.00	
5508 Adult Ministry - Leader Training	0.00	1,000.00	-1,000.00	0.00%	\$2,000.00	\$1,000.00	Restored for elder / leader conf 2019
5520 Outreach - General	12,838.00	14,642.00	-1,804.00	87.68%	\$14,568.40	-\$73.60	10% of General Fund
5530 Worship	762.53	2,000.00	-1,237.47	38.13%	\$2,000.00	\$0.00	
5560 Youth - General	2,155.09	2,000.00	155.09	107.75%	\$2,000.00	\$0.00	
5562 Youth - VBS	0.00	500	-500.00	0.00%	\$500.00	\$0.00	
Total 55 Ministry Teams Expenses	16,888.02	\$21,142.00	-4,253.98	79.88%	\$22,068.40	\$926.40	
61 Building Property & Maintenance							
6100 Maintenance and Supplies	1,703.69	2,300.00	-596.31	74.07%	\$1,500.00	-\$800.00	
6101 Equipment and Furniture	203.98	500	-296.02	40.80%	\$250.00	-\$250.00	
6102 Parsonage Maintenance	638.39	1,000.00	-361.61	63.84%	\$1,000.00	\$0.00	
6104 Property Taxes/Insurance	7,612.28	7,000.00	612.28	108.75%	\$8,000.00	\$1,000.00	
6120 Lawn Care/Snow Removal	639.00	2,000.00	-1,361.00	31.95%	\$500.00	-\$1,500.00	Self snow removal w/ Wulber Side-by-side
6130 Elevator Expenses	315.09	500	-184.91	63.02%	\$500.00	\$0.00	
6135 Roof Repair and Maintance	0.00	1,000.00	-1,000.00	0.00%	\$500.00	-\$500.00	
Total 61 Building Property & Maintenance	11,112.43	\$14,300.00	-3,187.57	77.71%	\$12,250.00	-\$2,050.00	
62 Utilities							
6201 Electric and Garbage	9,144.06	8,000.00	1,144.06	114.30%	\$12,967.94	\$4,967.94	30% increase over 2021 actual
6202 Gas	4,240.47	3,500.00	740.47	121.16%	\$6,013.76	\$2,513.76	30% increase over 2021 actual
6203 Phone & Internet	1,519.76	1,250.00	269.76	121.58%	\$2,155.30	\$905.30	30% increase over 2021 actual
Total 62 Utilities	14,904.29	\$12,750.00	2,154.29	116.90%	\$21,137.00	\$8,387.00	
69 Mortgage Payments							
6910 Interest Expense	4,336.31	6,487.00	-2,150.69	66.85%	\$3,822.60	-\$2,664.40	\$318.55 / mo
6915 Mortgage Loan Principal	27,681.73	13,781.00	13,900.73	200.87%	\$5,546.28	-\$8,234.72	\$462.19 / mo
Total 69 Mortgage Payments	32,018.04	\$20,268.00	11,750.04	157.97%	\$9,368.88	-\$10,899.12	
Total Expenditures	186,769.10	\$190,541.00	-3,771.90	98.02%	\$162,791.58	-\$27,749.42	
Net Operating Revenue	-18,561.99	(\$22,618.00)	4,056.01	82.07%	\$2,892.42		