

WhitNotes™

Dr. Whit's Notes
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"So that Servant Leaders may utilize the resources I am blessed to have today rather than starting with what I began my ministry in 1995."

Dr. William H. Whitaker, II

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Thank you and Lord bless you.

Arrive. Enjoy. Leave the Rest to Us!

Dr. William H. Whitaker, II
Founder, Director, and Ministry Trainer
CBA1: The Church Business Administration Network

Sample Chart of Accounts: HOW TO CREATE A BUDGET

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Common Chart of Account Categories & Sub-Categories

Your Church Tithe

10% of Weekly Offerings \$ _____

Personnel & Administration

Salaries

Pastor \$ _____
 Church Administrator \$ _____
 Bookkeeper \$ _____
 Building Supervisor \$ _____
 Maintenance Technician \$ _____
 Church Secretary \$ _____
 Minister of Discipleship \$ _____
 Minister of Music \$ _____
 Food Service Personnel \$ _____

Salary Bonuses \$ _____

Summer Minister Intern \$ _____

Intern/Program Support

Professional Counselor \$ _____
 Interns \$ _____
 Security Guards \$ _____
 Banquet Staff \$ _____

Musical Accompanists Salaries

Keyboardists \$ _____
 Directors \$ _____
 Drummers \$ _____
 Bass Player \$ _____

Temporary Assistance Salaries

Orchestra Players \$ _____
 Maintenance/Custodial Assistance \$ _____
 Office Assistance \$ _____
 Kitchen Staff Assistance \$ _____
 Pulpit Honorariums \$ _____

Special Day Honorariums & Travel Expenses

Spring Revival \$ _____
 Fall Revival \$ _____
 Pastor's Anniversary \$ _____
 Maturing Citizen's Day \$ _____
 Homecoming \$ _____
 Church Anniversary \$ _____
 Men's Week \$ _____
 Women's Week \$ _____

Personnel & Administration (cont'd.)

Retirement Annuities

Pastor	\$ _____
Church Administrator	\$ _____
Minister of Discipleship	\$ _____

Social Security

Pastor	\$ _____
Church Administrator	\$ _____
Bookkeeper	\$ _____
Building Supervisor	\$ _____
Maintenance Technician	\$ _____
Church Secretary	\$ _____
Minister of Discipleship	\$ _____
Minister of Music	\$ _____
Food Service Personnel	\$ _____

Health Insurance

Pastor	\$ _____
Church Administrator	\$ _____
Minister of Discipleship	\$ _____
Minister of Music	\$ _____
Food Service Personnel	\$ _____

Housing & Utility Allowance

Pastor	\$ _____
Church Administrator	\$ _____
Minister of Discipleship	\$ _____

Car Allowance

Pastor	\$ _____
Assistant Pastor	\$ _____
Minister of Music	\$ _____
Minister of Christian Education	\$ _____

Pastor's Discretionary/Administrative Account

Cellular Phone	\$ _____
Pastor's Discretionary Expenditures	\$ _____

Personnel & Administration (cont'd.)

Continuing Education

Pastor	\$ _____
Church Administrator	\$ _____
Bookkeeper	\$ _____
Building Supervisor	\$ _____
Maintenance Technician	\$ _____
Church Secretary	\$ _____
Minister of Discipleship	\$ _____
Minister of Music	\$ _____
Food Service Personnel	\$ _____

General Administration

Internet	\$ _____
Church Website	\$ _____
Staff Retreat	\$ _____
Church Newsletter	\$ _____
Computer Software Support	
ACS	\$ _____
PowerChurch Plus	\$ _____
Quicken	\$ _____
Office Equipment Purchase/Lease	
Office Postage Meter/Folder	\$ _____
Copier Leases	\$ _____
Office Telephone Leases	\$ _____
Equipment Leasing Services	\$ _____
Folding Machine	\$ _____
Office Equipment Maintenance	\$ _____
Office Equipment Supplies	
Copier Supplies	\$ _____
Postage Meter Supplies	\$ _____
Office Furniture Purchases	\$ _____
Office Supplies	\$ _____
Leadership Retreat	\$ _____
Payroll Processing Fees	\$ _____
Petty Cash Allowance	\$ _____
Postage	
Postage Meter	\$ _____
Federal Express	\$ _____
Telephone/Voice Mail Contracts	\$ _____

Property & Maintenance

Utilities	
Telephone	\$ _____
Electricity	\$ _____
Facility Gas	\$ _____
Facility Oil	\$ _____
Buildings	\$ _____
Capital Improvement Projects	
Fencing	\$ _____
Church Carpet	\$ _____
Room Restorations	\$ _____
Heating & A/C Prev. Maint.	\$ _____
Janitorial Supplies	\$ _____
Exterminator Fees	\$ _____
Elevator Maintenance	\$ _____
Property/Casualty Insurance	\$ _____
Capital Maintenance Improvements	\$ _____
Maintenance Projects	\$ _____
Security Alarm Monitoring	\$ _____
Church Furniture Purchases	\$ _____
Windows and Locks	\$ _____
Lawn Care	\$ _____
Automobile Insurance	\$ _____
Automobile Leases	\$ _____
Repairs	
Fellowship Hall	\$ _____
Pastor's Office	\$ _____
Sanctuary	\$ _____
Day Care Areas	\$ _____
Staff Uniforms/Work Clothes	\$ _____

Stewardship & Finance

Offering Envelopes	\$ _____
Audit	\$ _____
Stewardship Campaign Expenditures	\$ _____

Food, Catering, & Banquet Services

Kitchen/Banquet Equipment	\$ _____
Food Purchases	\$ _____
Congregational Breakfasts, Lunches, & Dinners	\$ _____
Marketing Campaign	\$ _____
Thursday Meal Program for Homeless	\$ _____
Brochure/Event Promotion	\$ _____

Nurture & Education

Children's Church	\$ _____
Curriculum	\$ _____
Supplies	\$ _____
Snacks	\$ _____
Educational Equipment	\$ _____
Vacation Bible School	
Curriculum	\$ _____
Supplies	\$ _____
Snacks	\$ _____
Church School	
Curriculum	\$ _____
Materials/Supplies	\$ _____
Rites of Passage Boy's Mentoring	\$ _____
Youth Ministry	
Youth Activities	\$ _____
Scholarships	\$ _____
Lock-in Purchases and Supplies	\$ _____
Special Seasons Materials	
Christmas	\$ _____
Easter	\$ _____
Thanksgiving	\$ _____

Worship & Music

Fellowship/Church Life

Valentines Day Social	\$ _____
Senior's Ministry	\$ _____
First Night (New Year's Eve)	\$ _____
Church Wide Charity Event	\$ _____
Annual New Members' Reception	\$ _____
Ministries Fair	\$ _____
Parent's Pancake Breakfasts	\$ _____
Singles Ministry Luncheons	\$ _____
Women's Ministry Bible Study Breakfasts	\$ _____
Outdoor Worship	\$ _____

Special Day Funding (Excluding Ministerial Honorariums)

Black History Program	\$ _____
Good Friday Fish Fry	\$ _____
Easter Sunday Breakfast	\$ _____
Covenant Signing	\$ _____
Men's Week	\$ _____
Women's Week	\$ _____
Church Anniversary	\$ _____
Spring Revival	\$ _____
Fall Revival	\$ _____
Youth Weekend	\$ _____
Youth Awards Banquet	\$ _____
Homecoming	\$ _____
Outdoor Worship Service	\$ _____
Maturing Citizen's Day	\$ _____
Pastor's Anniversary	\$ _____
Thanksgiving Service	\$ _____
Christmas Eve Service	\$ _____
Christmas Service	\$ _____
Watch Night Service	\$ _____

Communion

Elements	\$ _____
Equipment	\$ _____

Communication

Advertisements (T.V., Radio, & Newspaper)	\$ _____
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Tape Ministry

Equipment Purchases	\$ _____
Supply Purchases	\$ _____

Audio/Visual Equipment

Purchases/Leases	\$ _____
Maintenance	\$ _____

Worship & Music (cont'd.)

Music Ministry	
Sheet Music Purchases	\$ _____
Music Equipment Purchases	\$ _____
Music Equipment Maintenance	\$ _____
Music Tracks (CD's, Tapes, etc.)	\$ _____
Blank Tape Purchases	\$ _____
Mission & Evangelism	
Sympathy/Special Needs	\$ _____
Assistance Fund	\$ _____
Floral Purchases	\$ _____
Associations	
State Convention	\$ _____
National Convention	\$ _____
Local Convention/Association	\$ _____
Lott Carey	\$ _____
Local Seminaries and Bible Colleges	\$ _____
NAACP	\$ _____
Local Food Banks	\$ _____
Special Mission Efforts	\$ _____
Miscellaneous Missions	\$ _____
Expansion (Rental Payments)	
Expansion Properties	\$ _____

20__ Annual Expenditures Budget

Personnel and Administration	\$ _____
Property and Maintenance	\$ _____
Stewardship and Finance	\$ _____
Catering and Banquet Services	\$ _____
Nurture and Education	\$ _____
Worship and Music	\$ _____
Mission and Evangelism	\$ _____
Expansion	\$ _____
Total 2020 Annual Expenditures \$ _____	