

Sample line-item budget for a ministry (example)

This is a sample line-item budget and may need to be adjusted to fit the specific needs and context of a particular ministry.

Income

Category	Amount (Example)
Pledges	\$60,000
Special Offerings	\$30,000
Cash Plate Offerings	\$20,000
Restricted Gifts	\$25,000
Miscellaneous	\$14,000
Total Income	\$149,000

Expenses

Personnel and Staffing

- **Pastor's Salary & Benefits:** Including salary, housing allowance, educational allowance, and pension. **Example:** \$36,000
- **Administrative Staff:** Salary, benefits, etc. **Example:** \$23,000
- **Ministry Staff:** Salaries for youth directors, music directors, etc. **Example:** \$16,000

Administration and Operations

- **Office Supplies:** **Example:** \$5,000
- **Property Maintenance:** Including repairs, cleaning, and groundskeeping. **Example:** \$6,000
- **Utilities:** **Example:** \$4,000

- **Insurance: Example:** \$3,000
- **Technology & Equipment:** Computers, audio-visual equipment, software, etc. **Example:** \$3,000
- **Communications & Marketing: Example:** \$1,000

Programs and Ministries

- **Youth Ministry:** Supplies, events, curriculum, volunteer appreciation, etc. **Example:** \$5,000
- **Music Ministry:** Instruments, sheet music, choir supplies, etc. **Example:** \$4,000
- **Worship:** Supplies (communion, candles, etc.), guest speakers. **Example:** \$2,000
- **Missions:** Local and international missions, benevolence programs, community outreach. **Example:** \$20,000

Reserve and Contingency Funds

- **Debt Retirement: Example:** \$5,000
- **Building Fund: Example:** \$35,000
- **Contingency Reserve:** For unexpected expenses or opportunities. **Example:** \$3,000

Total Budget

Total Expenses: (Sum of all listed categories) **Example:** \$149,000

Key considerations

- **Categorization:** Ensure expense categories are clear and aligned with the ministry's mission and programs.
- **Transparency:** Maintain transparency throughout the budgeting process, involving relevant stakeholders and providing regular updates to the congregation.
- **Flexibility:** Leave room in the budget for unexpected expenses or opportunities, allowing for adjustments throughout the year.
- **Goals & Mission Alignment:** Ensure the budget reflects the ministry's goals and priorities, allocating resources to achieve its mission effectively.
- **Financial Policies:** Establish clear financial policies and procedures for handling funds, reporting, and accountability.

- **Software & Tools:** Consider using accounting software or tools to track income and expenses, generate reports, and simplify financial management.

This sample provides a starting point for creating a line-item budget. Remember to tailor it to your specific ministry and continually review and adjust it as needed