

# Budget Guide

First Lutheran Church of Venice  
preliminary version, as of April 26, 2003

Suggestions for corrections, clarifications, and additions to this Budget Book are welcome. Please contact church president or chair of board/committee responsible for the line item in question.

<b>INCOME</b>	4000	
Church income	4010	Sunday morning plate offerings and other donations.
School income	4100	School tuition and fees.

<b>OUTREACH</b>	<b>BEYOND</b>	<b>5100</b>	
<b>CONGREGATION</b>			
District/Synod Support	5180		Monthly contributions made to the Pacific Southwest District to help fund District/Synod expenses and projects.
Convention Assessment	5185		An assessment paid to the District to help offset the cost of the yearly District Convention. This assessment is based on the number of communicant members.
Mission Work Local (Westside HS project)	5188		We contributed \$500 in 2000/2001 and \$2,500 in 2001/2002 to the Westside Highschool task force to support their efforts to investigate the possibility of establishing a Lutheran High School on the west side. At the April 22, 2001, the Voters' Assembly decided not to consider any further funding until presented with (1) a financial feasibility study, in particular information on how much it would cost to start and operate the high school, (2) specific data on how many students might attend the school (and be able to afford it), and (3) a budget and a master plan for the planning phase.
Mission Work Local (South Bay Lutheran HS)	5189		A monthly contribution to support South Bay Lutheran High School.
Other	5199		Any other support given that is not included in the above categories.

<b>PASTORAL SUPPORT</b>	5200	Caretaker: Elders
Salary	5201	Includes salary for Pastor, Youth Minister, and 1/2 time of Minister of Worship.
Housing designation	5203	Tax-privileged housing expenses (rent, mortgage, electricity etc.) as designated by called staff (deducted from salary).
Designated expenses	5204	Tax-privileged professional expenses going beyond Pastor's expenses (5250) (deducted from salary).
Employee benefits	5205	Benefits for Pastor, Youth Minister, and 1/2 time of Minister of Worship. Retirement (incl. disability and offset): 8.8%; Health insurance: currently only for Youth Minister, and 1/2 time of Minister of Worship, since Pastor is currently covered through his wife.
Automobile	5210	Allowance given to Pastor for his travel for visitation, etc.
Education allowance	5220	For Continuing Education.
Conferences, conventions	5230	Money used when Pastor or Pastoral Support attends conferences and or conventions.
Guest pastors	5240	Honorarium (\$150 per Sunday) given to outside pastors who give the sermon on a Sunday when neither Pastor nor Minister of Worship or Youth Minister is in the pulpit.
Pastor's expenses	5250	Expenses incurred by Pastor to caringly fulfill his pastoral duties, including but not limited to (1) inviting people who started to attend our church to lunch so as to better get to know them and allow them to get better connected and involved in our church, (2) benevolence to needy individuals, and (3) hosting events for special guests and volunteers of our church in order to build a stronger community and encourage spiritual growth at our church. This will be on top of automobile expenses. Pastor may designate part of his salary as "designated expenses" (line item 5203) for expenses that exceed the amount budgeted under Pastor's Expenses.
Elders' expense	5270	Used by the Board of Elders for projects and/or to help/support members.
Other	5299	Any other support given that is not included in the above categories.

<b>WORSHIP PROGRAM</b>	5300	Caretaker: Board of Worship Ministries
Worship personnel	5301	Payments to contemporary worship music coordinator, choir director, choir accompanist, organists.
Worship benefits	5305	Social security payments to people listed above.
Altar supplies	5321	spun off (again) from worship supplies
Worship supplies	5323	Chancel supplies (candles, paraments, linens, acolyte tapers), flowers (for non-donated flowers), sacramental supplies (vessels, Bread, Wine, baptismal candles and certificates). Worship bulletins (includes Advent, Lent, funerals, etc.), copyright permission (CCLI, GIA, OCP and subscriptions), song books for resources.
Ensembles	5325	Music, choir folders, robes for adult and school choirs.
Equipment	5325	Music stands. (Organ and piano repair and tuning is part of General Maintenance, line item 6360).
Visual arts, banners	5335	Banner materials and labor.
Education, conferences	5340	Workshop and conferences, videos and tapes, music reading curriculum.
Special Services	5350	Renaissance and Peace services, Christmas decoration (tree and garland), Lent and Easter decoration (including special flowers).
Other worship	5399	Special music.

<b>CHRISTIAN WITNESS</b>	5400	Caretaker: Board of Fellowship and Mission
Publicity (advertising)	5425	Currently \$403.80 a month to Verizon California, \$14.00 Pacific Bell Directory.
Quarterly mailings	5440	Special mailings to people in the neighborhoods around the church to tell them about our church and its activities, particularly before Easter, Christmas etc.

<b>CHRISTIAN STEWARD-SHIP</b>	5500	Caretaker: Financial Secretary (offering envelopes) and Stewardship Committee
Mission-Education Speaker	5519	Used for cost to have a guest speaker on Stewardship.
E.M.V. supplies	5520	To be used to cover any expenses incurred with an "Every Member Visitation" project. (obsolete category ?)
Offering envelopes	5528	To cover the cost of contribution envelopes for members who want to use weekly offering envelopes (as typically collected on Sunday mornings).
Other	5599	Used for any other expense incurred for Stewardship that is not included in the above categories.

<b>CHRISTIAN PARISH EDUCATION</b>	5600	Caretaker: Board of Christian Growth and Education
Sunday School	5640	
Vacation Bible Study	5641	
Adult Bible Study	5642	
Lutheran Witness Subscr.	5644	Subscriptions to the "Lutheran Witness" by those members of our congregation who want to receive it.
Devotional Materials	5645	
Confirmation	5650	Dinners, speakers.
Scholars in residence	5660	Travel and accommodation expenses and/or honorarium for distinguished outside speakers conducting a special weekend-long Bible study.
Library	5670	
Alpha	5680	For expenses associated with the Alpha Course we run at our church ( <a href="http://www.alphana.org/">http://www.alphana.org/</a> )
Small Groups	5690	
Other	5699	

<b>CHRISTIAN YOUTH</b>	5700	Caretaker: Youth Minister
Activity supplies	5702	
Transportation	5710	
Workshop, conferences	5720	
Retreat Expenses	5730	
Monthly mailings	5735	
Service projects	5740	
Scriptural study resources	5745	
Other	5799	

<b>CHRISTIAN WELFARE &amp; OUTREACH</b>	5800	Caretaker: Board of Fellowship and Mission
Fellowship events	5811	Includes concert series.
Christ Care	5860	Reimbursements to and services provide by Christ Care person, who visits and helps elderly and ill members of our congregation.
Other	5899	

<b>ADMINISTRATION</b>	6000	Caretaker: Trustees
Office Salaries	6001	Includes the salaries for the Church Secretary, Christ Care minister, and Payroll expert. Also: any outside secretarial help such as for bulletins (in 2002/2003 budget).
Church office benefits	6005	Health benefits, Social Security, disability and retirement benefits for Church Secretary.
Payroll contract	6015	We use Quickbook to manage our payroll; service includes direct deposit of salaries. Payroll was part of 6001 in 2002/2003.
Office supplies	6020	Most of this goes to making copies (toner, drums for the risograph, paper). Also includes purchase of other office supplies (stationery, etc.).
Postage	6030	Includes postage for all mail sent from Church Office (i.e. informational mailings to members, and postage for payment of bills.
Subscriptions	6040	Used for all subscriptions (magazines, periodicals, etc.) used by Pastoral Staff.
Equipment rental	6051	Used for any office equipment that is rented (i.e. copy machine).
Workers' Comp	6055	Monthly payments for Workers' Compensation for all paid positions (school and church).
Website	6060	Payments to maintain our website domain flvenice.org and to host our web pages
Telephone	6070	Monthly payment to Verizon for telephone usage (local and long distance).
Office and Maintenance	6080	Maintenance and repair of copiers.
Other	6099	Any other office use that is not included in the above accounts.

<b>CHURCH PROPERTY</b>	6300	Caretaker: Trustees
Maintenance contracts	6305	Monthly payments to Janitorial and Gardening Service; includes gardening supplies and equipment.
Janitorial supplies	6320	Used for all janitorial supplies in the cleaning of entire facility (church and school).
Gardener's supplies	6325	Account no longer used as gardener provides own supplies.
Gardener's equipment/repair	6330	Account no longer used as gardener provides own equipment.
Property insurance	6335	Payments for insurance policy covering properties well as personnel liability.
Property tax	6340	Designated for payment of taxes assessed on the entire facility.
Utilities	6350	Includes payment for use of water, power, and gas.
General maintenance	6360	Includes payments for garbage pickup, A/C and heating service, and any other maintenance or repair of facilities. Includes organ and piano repair and tuning.
Computers	6370	Computer software, supplies, maintenance.
Other	6399	Used for any other expense that is not identified in the above-listed accounts.

<b>CAPITAL EXPENSE</b>	6500	Caretaker: Trustees
Furniture	6550	Includes any purchase of furniture.
Equipment	6551	Includes any purchase of equipment (i.e. copy machine, digital camera, etc.). Excludes computers (see 6552).
Computers	6552	Includes any purchase of computers, printers, etc.
Major repairs	6553	Pre-planned major work (i.e. plumbing, painting, etc.)
Major capital improvements	6554	Savings for major renovations and additions in future years. Currently only a token amount of \$10 a month since our main effort regarding capital expense has been Project Resurrection.

<b>DAY SCHOOL</b>	7000	Caretaker: Board of Christian Growth and Education, Principal
Teachers' salaries	7001	Includes housing designation.
Teachers' benefits	7005	Health, retirement benefits, disability and Social Security.
School office salaries	7101	For our two school secretaries.
School office benefits	7105	
General expense	7200	Substitute teachers and benefits, textbooks, school supplies, student services, professional growth, contingency.
Classroom Aides	7300	Now included in teacher salaries.
Day care	7400	Day care salaries, benefits, supplies
Day care salaries	7401	
Day care benefits	7405	
Day care supplies	7420	
Hot lunch	7500	Salaries, food supplies (starting with 2003/2004). The significant increase for 2003/2004 does NOT mean that hot lunch costs have increased, it only reflects that this category now also includes food purchases, which previously were accounted for under clearing accounts.
Hot lunch salaries	7501	
Hot lunch benefits	7505	
Clearing	7600	Expenses for field trips, hot lunch food etc. for which school receives payments of approximately same amount by parents. Eliminated from budget (starting with 2003/2004) to increase transparency.