



# Baptist General Convention of Virginia

## Sample Chart of Accounts: HOW TO CREATE A BUDGET

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This document is provided as a guide for church funeral planning and does not guarantee in any way the success of any funeral nor any type of special event in the church.

## 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	\$ _____
<b>Mission &amp; Evangelism</b>	
Sympathy/Special Needs	\$ _____
Assistance Fund	\$ _____
Floral Purchases	\$ _____
Associations	
Baptist General Convention of Virginia	\$ _____
National Baptist Convention	\$ _____
Local Baptist State Convention	\$ _____
Lott Carey	\$ _____
Local Seminaries and Bible Colleges	\$ _____
Virginia Union University	\$ _____
NAACP	\$ _____
Local Chaplainry	\$ _____
Local Food Banks	\$ _____
Special Mission Efforts	\$ _____
Miscellaneous Missions	\$ _____
<b>Expansion (Rental Payments)</b>	
Expansion Properties	\$ _____

**20\_\_\_\_ 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 .....	\$ _____
<b>Total 2020 Expenditures \$ _____</b>	