



MOSAIC CHURCH

Budget Glossary

INCOME

Campaign	Donations received as part of a campaign to raise funds for new or growing ministry or projects. This is over and above regular tithes and offerings.
Event Income	Income received from events, such as The Snowball and Camp.
Facility Use Income	Income from people or organizations who pay to use our facilities for their own purposes.
Fundraising	Income resulting from income-generating projects or special events; also includes income generated by reaching out for short-term or one-time donations from non-members.
Gifts in Kind	Non-cash donations of materials and supplies.
Miscellaneous Income	Other unexpected or uncategorized income, such as insurance refunds.
Missions Funding	Donations received to support missions projects, such as a trip to Rehema Home.
Tithes and Offerings	The regular donations that members and visitors make to the church. This is our primary source of income.

EXPENSES

Advertising	Expenses for developing and placing our advertising.
Auditorium Tech	Costs for Sound, Multimedia, and Lighting.
Benevolence	Funds for meeting urgent, personal needs of people in crisis.

Bookkeeping – Financial Secretary	Costs for basic bookkeeping and data entry.
Children’s Ministry Director	Salary for Children’s Ministry Director
Children’s and Youth Ministry	Expenses related to the Mosaic Kids program.
Cleaning Service	Cost of having the building professionally cleaned regularly.
Cleaning Supplies	Basic cleaning supplies that we use ourselves on a limited basis.
Community Outreach & Evangelism	Expenses to support the work of the Outreach Team and related projects.
Content Licensing	Costs related to securing permission to use copyrighted songs and other materials (i.e., CCLI license)
Data Services	Phone and internet (Magic Jack and Time Warner).
Disability Insurance	Disability insurance premiums.
Discipleship	Expenses for activities or materials dedicated to guiding and equipping people in their growth as Christ-followers.
Electricity	Cost of electricity supply to our facility.
Facility Maintenance	Expenses related to facility upkeep (e.g., pest control, minor repairs, small equipment, supplies).
Facility Rental	Rent we pay for our space at Weider’s Hall.
Finance – CFO Services	Cost for accounting, insurance management, and other financial and organizational consulting offered by Kim Wiborn.
Fire Alarm Monitoring	Cost of subscription to fire alarm monitoring provider.
Fuel and Mileage	Reimbursements for staff driving costs.
Funded Fellowship & Events	Fellowship projects and events costs that are funded by Mosaic as part of its ministry.
Gas	Cost of natural gas supply to our facility.

Healing Retreat	Expenses related to Healing Retreats (will be offset by Event Income).
Holiday Celebrations	Expenses related to Holiday Celebrations (especially Christmas and Easter).
Honorarium – Speakers	Payments to guest speakers.
Hospitality	Expenses related to welcoming and hosting people in our home—especially food, beverages and related supplies.
IT Infrastructure	Expenses for computer equipment repair/replacement, software, and related services.
Legal and Accounting	Fees paid to attorneys and accountants. This is rarely necessary.
Liability (and other) Insurance	Insurance, other than renters insurance.
Life Groups	Expenses dedicated to supporting Life Groups.
Memberships & Association Dues	Dues for organizations we are members of. Currently, this is just the Willow Creek Association. This could also include things like neighborhood associations, chamber of commerce, etc.
Missions Projects	Expenses related to sending teams on missions projects (e.g., trips to Rehema Home). Offset, at least in part, by Missions Funding.
Music	Expenses related to music, such as instruments, sheet music, musical supplies.
Office Supplies	The stuff that makes the office go: paper, pens, toner, etc.
Online Communications	Costs for domain registrations/web hosting and our email newsletter service (currently DreamHost and iContact)
Partner & Missions Support	Funds dedicated to be given to partner organizations and missionaries (currently Rehema Home, InterVarsity, International Student Network, and Hands of Joy).

Pastor Expenses	Small expenses incurred in the course of pastoral ministry (e.g., books, hospitality, ministry-related travel).
Pastor Housing Allowance	A category of pastoral income specifically designated to offset a pastor's housing costs (in lieu of providing a parsonage).
Pastor Salary	Pastoral staff salaries
Payroll Services Expenses	Costs paid to our payroll provider (Paychex).
Payroll Taxes	The portion of employees' payroll taxes that the church is required to contribute.
Postage	Stamps
Renters Insurance	Insurance to protect us and our activities in Weider's Hall.
Salaries and Wages	Non-pastoral staff base salaries
Security Alarm Monitoring	Cost of subscription to security alarm monitoring provider.
Self-Funded Fellowship & Events	Fellowship projects and events costs that cover their own expenses through ticket or admission sales.
Snow Ball	Expenses related to the Snow Ball (will be offset by Event Income).
Snow Plowing	Cost of plowing the gravel lot behind Weider's Hall.
Summer Camp	Expenses related to Summer Camp (will be offset by Event Income).
Summer Picnic	Expenses related to the Summer Picnic (will be offset by Event Income).
Trash Removal	Cost of trash pickup at our facility.
Unemployment Insurance	Unemployment insurance premiums.
Unplanned Fellowship and Events	Expenses for spontaneous events that were unforeseen during the budgeting process.
Water	Cost of water supply to our facility.

W/C Insurance

Workers' comp insurance premiums.

Worship Leader

Paid to music director for performance and coordination of worship music and musicians.