

**St. David's Episcopal Church and School  
Approved 2023 Church Operating Budget R0  
12/14/2022**

1/17/2023 17:34									
Approved 2023 Church Operating Budget R0 as of 12/14/2022									
As of 12/9/2022									
2022 Projected Actuals									
2023 Budget Computed									
Variance 2022/2023									
Income									
4000-00 · Operating Income									
4100-00 · Unrestricted Offerings									
4101-00 · Pledged Offerings									
590,562									
590,562									
-									
4102-00 · Unpledged Offerings									
49,008									
49,008									
-									
4103-00 · Loose Cash Offerings									
3,901									
3,901									
-									
4104-00 · Special Offerings									
-									
-									
4104-01 · Spec Offer - Christmas									
2,922									
13,443									
10,521									
Actual Christmas 2021									
4104-02 · Spec Offer - Easter									
7,632									
7,632									
-									
4104-03 · Spec Gifts - Unrestricted									
-									
5,000									
5,000									
Giving Tuesday									
Total 4104-00 · Special Offerings									
10,554									
26,075									
15,521									
4105-00 · Fundraising Income									
-									
-									
Total 4100-00 · Unrestricted Offerings									
654,025									
669,546									
15,521									
See above									
4200-00 · Restricted Offerings									
-									
-									
4202-00 · Restr Gifts - Personnel									
-									
-									
4203-00 · Restr Gifts - Liturgical									
-									
-									
4203-01 · Restr Gifts - Flowers									
2,630									
2,630									
-									
4203-00 · Restr Gifts - Liturgical - Other									
118									
118									
-									
Total 4203-00 · Restr Gifts - Liturgical									
2,748									
2,748									
-									
4205-00 · Restr Gifts - Ministries									
-									
-									
4205-02 · Restr Gifts - Parish Life									
-									
-									
4205-04 · Restr Gifts - Hospitality									
-									
-									
Total 4205-00 · Restr Gifts - Ministries									
-									
-									
4200-00 · Restricted Offerings - Other									
1,200									
1,200									
-									
Total 4200-00 · Restricted Offerings									
3,948									
3,948									
-									
4500-00 · Fees & Other Income									
-									
4500-01 · Facility Rental Income									
10,304									
10,304									
-									
4500-05 · Misc Income									
122									
122									
-									
4500-09 · Preschool Rent received									
8,400									
8,400									
-									
Total 4500-00 · Fees & Other Income									
18,827									
18,827									
-									
Total 4000-00 · Operating Income									
676,800									
692,321									
15,521									
See above									
Total Income									
676,800									
692,321									
15,521									
See above									
Gross Profit									
676,800									
692,321									
15,521									
See above									
Expense									
-									
6000-00 · Operating Expenses									
-									
-									
6100-00 · External Expenses									
-									
6101-00 · Diocesan Related Expense									
-									
6101-01 · Diocesan Pledge									
24,000									
5,000									
(19,000)									
Reduced Pledge									
6101-02 · Diocesan Delegates									
-									
600									
600									
Expected cost									
6101-03 · Region 13 Dues									
240									
240									
-									
Total Diocesan Related Expenses									
24,240									
5,840									
(18,400)									
See above									

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					2022 Projected Actuals	2023 Budget Computed	Variance 2022/2023	
				6100-00 · External Expenses - Other	-	-		
				<b>Total 6100-00 · External Expenses</b>	24,240	5,840	(18,400)	See above
				6200-00 · Personnel	-			
				6210-00 · Pastoral Compensation	-			
				6210-01 · Clergy Salary	7,771	41,700	33,929	Interim Rector
				6210-02 · Clergy SECA	1,465		(1,465)	Interim Rector
				6210-03 · Clergy Housing Allowance	11,384	40,000	28,616	Interim Rector
				6210-04 · Supply Clergy	10,363	15,000	4,637	Interim Rector 3/4
				6210-06 · Salary Seminarian	480	-	(480)	No seminarian 2023
				<b>Total 6210-00 · Pastoral Compensation</b>	31,464	96,700	65,236	See above
				6230-00 · Lay Compensation	-			
				6230-01 · Salary - Lay	196,997	200,937	3,940	2% Increase
				6230-02 · Salary - Childcare Worker/Lay	-	10,000	10,000	Return in-person services
				6230-03 · Music P/Roll Compensation	24,000	25,500	1,500	Holidays stipend
				<b>Total 6230-00 · Lay Compensation</b>	220,997	236,437	15,440	See above
				6260-00 · Personnel Benefits	-			
				6260-01 · FICA	16,814	16,814	-	
				6260-02 · Pension Exp	24,434	24,434	-	
				6260-03 · Health Insurance Expense	29,562	38,912	9,350	Interim Rector
				6260-04 · Life Insurance Expense	793	793	-	
				6260-05 · LTD Expense	425	425	-	
				<b>Total 6260-00 · Personnel Benefits</b>	72,029	81,379	9,350	See above
				6270-00 · Misc Personnel Expense	-			
				6270-01 · Staffing Expense	-	-	-	
				6270-02 · Workers Comp Payroll Tax	1,718	1,718	-	
				6270-03 · Payroll Processing	887	887	-	
				6270-04 · Continuing Education	2,153	6,000	3,847	See Note # 3
				6270-06 · Travel Expense	223	3,000	2,777	Interim Rector
				6270-07 · Rector Search	180	5,000	4,820	Increased work in 2023
				6270-00 · Misc Personnel Expense - Other	11,437	-	(11,437)	One Time expense 2022
				<b>Total 6270-00 · Misc Personnel Expense</b>	16,598	16,605	7	See above
				<b>Total 6200-00 · Personnel</b>	341,088	431,121	90,046	
				6300-00 · Liturgical Worship Expenses	-			
				6301-00 · Altar Supplies	-			
				6301-01 · Wine & Host Expense	428	1,000	572	Return to in-person service
				6301-02 · Linen & Candle Expense	41	500	459	Return to in-person service
				6301-03 · Liturgical - Misc Expenses	259	500	241	Return to in-person service
				6301-04 · Messy Church Expenses	50	-	(50)	Messy Church Self Funded
				<b>Total 6301-00 · Altar Supplies</b>	779	2,000	1,221	See above
				6302-00 · Flowers	1,607	1,607	-	
				6303-00 · Music Supplies & Equip	-	-		
				6303-01 · Common Music Expense	1,108	1,500	392	Childrens choir
				6303-04 · Music Equip-Tuning Expense	252	600	348	Twice annually
				<b>Total 6303-00 · Music Supplies &amp; Equip</b>	1,360	2,100	740	See above
				6304-00 · Audio/Visual Expenses	-	-		

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					2022 Projected Actuals	2023 Budget Computed	Variance 2022/2023	
				6304-01 · AV Expenses - Consumables	-	-		
				6304-02 · AV Expenses - Non-capital Equip	-	-	-	
				6304-03 · AV Expenses - Other	-	1,500	1,500	Expected repairs
				<b>Total 6304-00 · Audio/Visual Expenses</b>	-	1,500	1,500	See above
				6306-00 · Musicians	-	-		
				6306-01 · Musicians - 9AM Service	9,144	9,144	-	
				6306-02 · Musicians - 11AM Service	14,294	14,294	-	
				6306-03 · Musicians - Special Events	900	900	-	
				<b>Total 6306-00 · Musicians</b>	24,338	24,338	-	
				<b>Total 6300-00 · Liturgical Worship Expenses</b>	28,084	31,545	3,462	See above
				6500-00 · Ministry Expenses	-	-		
				6501-00 · Welcoming & Incorporation	-	-		
				6501-01 · Welcoming	-	-	-	
				6501-02 · The Connection	91	1,000	909	Replace private expenses
				6501-03 · Stewardship	-	1,000	1,000	Replace private expenses
				<b>Total 6501-00 · Welcoming &amp; Incorporation</b>	91	2,000	1,909	See above
				6502-00 · Ministries - Parish Life	-	-		
				6502-01 · Youth & Children's Music Pgm	-	-	-	
				6502-02 · Pentecost Festival Expenses	-	-	-	
				6502-03 · Advent Festival Expenses	-	-	-	
				6502-00 · Ministries - Parish Life - Other	4,291	4,291		
				<b>Total 6502-00 · Ministries - Parish Life</b>	4,291	4,291	-	
				6504-00 · Hospitality Ministry Expenses	-	-		
				6504-01 · Sunday Fellowship Expenses	332	332	-	
				6504-02 · Vestry Hospitality Expenses	490	490	-	
				<b>Total 6504-00 · Hospitality Ministry Expenses</b>	822	822	-	
				6505-00 · Pastoral Care Ministry	-	-		
				6505-01 · Lay Eucharistic Ministry	43	43	-	
				<b>Total 6505-00 · Pastoral Care Ministry</b>	43	43	-	
				6506-00 · Spiritual Formation Ministry	-	-		
				6506-01 · Baptism	-	200	200	Return to in-persons services
				6506-02 · Communion	-	150	150	Return to in-person services
				6506-03 · Confirmation	594	600	6	Return to in-person services
				<b>Total 6506-00 · Spiritual Formation Ministry</b>	594	950	356	See above
				6507-00 · Christian Education Ministry	-	-		
				6507-04 · Christ Ed Curriculum & Expenses	1,044	1,044	-	
				<b>Total 6507-00 · Christian Education Ministry</b>	1,044	1,044	-	
				6508-00 · Youth Ministry	1,166	4,000	2,834	Return to in-person services
				<b>Total 6500-00 · Ministry Expenses</b>	8,052	13,150	5,098	See above
				6600-00 · Property Expenses	-	-		
				6601-00 · Mortgage/Building Use	-	-		
				6601-01 · Mortgage Interest	20,162	20,162	-	
				6601-03 · Leadership Loan Repayment	6,000	-	(6,000)	Loan paid off
				6601-04 · Mortgage Principal Pymt	107,116	107,116	-	
				6601-05 · Sound Loan Repayment	3,000	-	(3,000)	Loan Paid Off

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					2022 Projected Actuals	2023 Budget Computed	Variance 2022/2023	
				<b>Total 6601-00 · Mortgage/Building Use</b>	136,278	127,278	(9,000)	See above
				<b>6602-00 · Property Protection</b>	-	-	-	
				6602-01 · Insurance	10,661	10,661	-	
				6602-02 · Fire, Secur, permit, monitoring	6,708	6,708	-	
				6602-03 · Fire, alarm system repairs	979	979	-	
				<b>Total 6602-00 · Property Protection</b>	18,348	18,348	-	
				<b>6603-00 · Funding to Repair Reserve</b>	25,001	25,001	-	
				<b>6604-00 · Maintenance Contracts</b>	-	-	-	
				6604-01 · Landscaping Contract	13,345	13,345	-	
				6604-02 · Janitorial Contract	16,636	16,636	-	
				6604-03 · HVAC Service Contract	6,602	6,602	-	
				6604-04 · Pest Control Contract	2,585	2,585	-	
				6604-05 · Refuse Collection	1,524	1,524	-	
				6604-06 · Snow Removal	6,252	6,252	-	
				<b>Total 6604-00 · Maintenance Contracts</b>	46,944	46,944	-	
				<b>6605-00 · Repairs &amp; Maintenance</b>	-	-	-	
				6605-01 · General Repairs & Maint	5,686	5,686	-	
				6605-02 · Landscaping Services	11,650	11,650	-	
				6605-03 · HVAC Repairs & Maint	3,347	3,347	-	
				<b>Total 6605-00 · Repairs &amp; Maintenance</b>	20,682	20,682	-	
				<b>Total 6600-00 · Property Expenses</b>	247,253	238,253	(9,000)	See loan payoffs above
				<b>6700-00 · Utilities</b>	-	-	-	
				6700-01 · Telephone & Internet	9,594	9,594	-	
				6700-02 · Natural Gas	15,092	16,601	1,509	10% cost increase
				6700-03 · Electricity	26,297	28,926	2,630	10% cost increase
				6700-04 · Water & Sewer	2,376	2,376	-	
				<b>Total 6700-00 · Utilities</b>	51,986	57,497	4,139	See above
				<b>6800-00 · General &amp; Administrative</b>	-	-	-	
				<b>6801-00 · Office Supply Expenses</b>	-	-	-	
				6801-01 · Office Administrative Supplies	4,189	4,189	-	
				6801-02 · Kitchen/Cleaning Supplies	1,222	1,222	-	
				<b>Total 6801-00 · Office Supply Expenses</b>	5,411	5,411	0	
				<b>6802-00 · Office Equipment Expense</b>	-	-	-	
				6802-01 · Office Equipment & Maintenance	1,505	1,505	-	
				6802-02 · IT Equipment & Software	71	71	-	
				6802-03 · Office Contracts	3,334	3,334	-	
				<b>Total 6802-00 · Office Equipment Expense</b>	4,909	4,909	-	
				<b>6803-00 · Office Services</b>	-	-	-	
				6803-01 · Postage & Shipping	2,953	2,953	-	
				6803-03 · IT Services	5,094	5,094	-	
				6803-04 · Bank Charges	1,858	1,858	-	
				6803-05 · Dues & Subscriptions	726	726	-	
				<b>Total 6803-00 · Office Services</b>	10,631	10,631	-	
				<b>6804-00 · Advertising &amp; Marketing</b>	2,694	2,694	-	
				<b>6805-00 · Food &amp; Catering</b>	-	-	-	

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					2022 Projected Actuals	2023 Budget Computed	Variance 2022/2023
				6805-01 · Catering	-		
				6805-02 · Food & Beverage	1,763	1,763	-
				<b>Total 6805-00 · Food &amp; Catering</b>	<b>1,763</b>	<b>1,763</b>	<b>-</b>
				6806-00 · Misc G&A	-		
				6806-01 · Miscellaneous G&A	336	336	-
				6806-00 · Misc G&A - Other	-	-	
				<b>Total 6806-00 · Misc G&amp;A</b>	<b>336</b>	<b>336</b>	<b>-</b>
				<b>Total 6800-00 · General &amp; Administrative</b>	<b>25,744</b>	<b>25,744</b>	
				6000-00 · Operating Expenses - Other	-	-	
				<b>Total 6000-00 · Operating Expenses</b>	<b>726,446</b>	<b>803,150</b>	<b>- 75,345</b>
				<b>Total Expense</b>	<b>726,446</b>	<b>803,150</b>	<b>76,704</b>
				<b>Net Ordinary Income</b>	<b>(46,320)</b>	<b>(110,829)</b>	<b>(64,509)</b>
				<b>Net Income</b>	<b>(46,320)</b>	<b>(110,829)</b>	<b>(64,509)</b>
Notes	1. The 2022 Projected numbers are based on the first ten months actuals' divided by 10 and multiplied by 12 except as noted where known 2023 numbers were used.						
	2. Notes in Column P explain variances between projected 2022 vs 2023.						
	3. Based on Diocesan policy \$1,500 per clergy; encouraged same for lay; SD lay - \$1,000 per FTE, \$500 per PTE.						
	4. Note actual benefits numbers have been adjusted to account for insurance/pension changes, but have not been implemented here. Will be included with the budget review after						
	5. Compensation levels of current staff positions will be reviewed by the end of Q1 2023.						
	<u><b>2022-2023 Church Goals:</b></u>						
	<i>"Rebuilding Community and Worship in 2022"</i> (re: November 2021 Vestry Meeting.)						
	<u><b>Church Priorities: Priority areas to focus the resources God has generously provided.</b></u>						
	1. Worship & Support Services,						
	2. Pastoral Care,						
	3. Community Connection (internal & external),						
	4. Youth & Family Ministry,						
	5. Rector Search.						