

**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
Income						2022/2023
	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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	6100-00 · External Expenses - Other	-	-	-	
	Total 6100-00 · External Expenses	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
	Total 6210-00 · Pastoral Compensation	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
	Total 6230-00 · Lay Compensation	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	-	
	Total 6260-00 · Personnel Benefits	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
	Total 6270-00 · Misc Personnel Expense - Other	11,437	-	(11,437)	One Time expense 2022
	Total 6270-00 · Misc Personnel Expense	16,598	16,605	7	See above
	Total 6200-00 · Personnel	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
	Total 6301-00 · Altar Supplies	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
	Total 6303-00 · Music Supplies & Equip	1,360	2,100	740	See above
	6304-00 · Audio/Visual Expenses	-	-	-	

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	6304-01 · AV Expenses - Consumables	-	-		
	6304-02 · AV Expenses - Non-capital Equip	-	-		-
	6304-03 · AV Expenses - Other	-	1,500	1,500	Expected repairs
	Total 6304-00 · Audio/Visual Expenses	-	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		-
	Total 6306-00 · Musicians	24,338	24,338		-
	Total 6300-00 · Liturgical Worship Expenses	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
	Total 6501-00 · Welcoming & Incorporation	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		
	Total 6502-00 · Ministries - Parish Life	4,291	4,291		-
	6504-00 · Hospitality Ministry Expenses	-	-		
	6504-01 · Sunday Fellowship Expenses	332	332		-
	6504-02 · Vestry Hospitality Expenses	490	490		-
	Total 6504-00 · Hospitality Ministry Expenses	822	822		-
	6505-00 · Pastoral Care Ministry	-	-		
	6505-01 · Lay Eucharistic Ministry	43	43		-
	Total 6505-00 · Pastoral Care Ministry	43	43		-
	6506-00 · Spiritual Formation Ministry	-	-		
	6506-01 · Baptism	-	200	200	Return to in-person services
	6506-02 · Communion	-	150	150	Return to in-person services
	6506-03 · Confirmation	594	600	6	Return to in-person services
	Total 6506-00 · Spiritual Formation Ministry	594	950	356	See above
	6507-00 · Christian Education Ministry	-	-		
	6507-04 · Christ Ed Curriculum & Expenses	1,044	1,044		-
	Total 6507-00 · Christian Education Ministry	1,044	1,044		-
	6508-00 · Youth Ministry	1,166	4,000	2,834	Return to in-person services
	Total 6500-00 · Ministry Expenses	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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	Total 6601-00 · Mortgage/Building Use	136,278	127,278	(9,000)	See above
6602-00 · Property Protection		-	-	-	
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	-	
Total 6602-00 · Property Protection		18,348	18,348	-	
6603-00 · Funding to Repair Reserve		25,001	25,001	-	
6604-00 · Maintenance Contracts		-	-	-	
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	-	
Total 6604-00 · Maintenance Contracts		46,944	46,944	-	
6605-00 · Repairs & Maintenance		-	-	-	
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	-	
Total 6605-00 · Repairs & Maintenance		20,682	20,682	-	
Total 6600-00 · Property Expenses		247,253	238,253	(9,000)	See loan payoffs above
6700-00 · Utilities		-	-	-	
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	-	
Total 6700-00 · Utilities		51,986	57,497	4,139	See above
6800-00 · General & Administrative		-	-	-	
6801-00 · Office Supply Expenses		-	-	-	
6801-01 · Office Administrative Supplies		4,189	4,189	-	
6801-02 · Kitchen/Cleaning Supplies		1,222	1,222	-	
Total 6801-00 · Office Supply Expenses		5,411	5,411	0	
6802-00 · Office Equipment Expense		-	-	-	
6802-01 · Office Equipment & Maintenance		1,505	1,505	-	
6802-02 · IT Equipment & Software		71	71	-	
6802-03 · Office Contracts		3,334	3,334	-	
Total 6802-00 · Office Equipment Expense		4,909	4,909	-	
6803-00 · Office Services		-	-	-	
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	-	
Total 6803-00 · Office Services		10,631	10,631	-	
6804-00 · Advertising & Marketing		2,694	2,694	-	
6805-00 · Food & Catering		-	-	-	

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		2022 Projected Actuals	2023 Budget Computed	Variance 2022/2023				
	6805-01 · Catering	-						
	6805-02 · Food & Beverage	1,763	1,763	-				
	Total 6805-00 · Food & Catering	1,763	1,763	-				
	6806-00 · Misc G&A	-						
	6806-01 · Miscellaneous G&A	336	336	-				
	6806-00 · Misc G&A - Other	-	-					
	Total 6806-00 · Misc G&A	336	336	-				
	Total 6800-00 · General & Administrative	25,744	25,744					
	6000-00 · Operating Expenses - Other	-	-					
	Total 6000-00 · Operating Expenses	726,446	803,150	- 75,345				
	Total Expense	726,446	803,150	76,704				
	Net Ordinary Income	(46,320)	(110,829)	(64,509)				
	Net Income	(46,320)	(110,829)	(64,509)				
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Notes	<p>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.</p> <p>2. Notes in Column P explain variances between projected 2022 vs 2023.</p> <p>3. Based on Diocesan policy \$1,500 per clergy; encouraged same for lay; SD lay - \$1,000 per FTE, \$500 per PTE.</p> <p>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</p> <p>5. Compensation levels of current staff positions will be reviewed by the end of Q1 2023.</p>							
2022-2023 Church Goals:								
"Rebuilding Community and Worship in 2022" (re: November 2021 Vestry Meeting.)								
Church Priorities: Priority areas to focus the resources God has generously provided.								
1. Worship & Support Services,								
2. Pastoral Care,								
3. Community Connection (internal & external),								
4. Youth & Family Ministry,								
5. Rector Search.								