

**St. David's Episcopal Church and School**  
**Approved 2022 Church Operating Budget R1**  
2/23/2022

	A	B	C	D	E	F	G	H
1			<b>Approved 2022 Church Operating Budget R1 2-23-2022</b>					
2				<b>DRAFT Jan-Dec 2021 Financials</b>	<b>2021 Church Budget</b>	<b>2022 Church Budget</b>	<b>2022 Budget Notes</b>	<b>2022 Budget % Change from 2021 Budget</b>
3								
4								
5			<b>4100-00 · Unrestricted Offerings</b>					
6			4101-00 · Pledged Offerings	\$ 688,055	\$ 618,216	\$ 583,384	Budgets assume 95% of anticipated Pledge total.	-5.6%
7			4102-00 · Unpledged Offerings	\$ 57,328	\$ 71,744	\$ 70,000		-2.4%
8			4103-00 · Loose Cash Offerings	\$ 2,058	\$ 10,000	\$ 5,000		-50.0%
9			<b>4104-00 · Special Offerings</b>					
10			4104-01 · Spec Offer - Christmas	\$ 13,443	\$ 15,000	\$ 15,000		0.0%
11			4104-02 · Spec Offer - Easter	\$ 10,500	\$ 10,000	\$ 10,000		0.0%
12			4104-03 · Spec Gifts - Unrestricted		\$ -	\$ -		
13			<b>Total 4104-00 · Special Offerings</b>	\$ 23,943	\$ 25,000	\$ 25,000		0.0%
14			4105-00 · Fundraising Income	\$ 7,134	\$ 2,000	\$ 5,500	Fundraising from Giving Tuesday reflected for 2021 actual; changed \$2,000 to \$4,000. Added balance of 2021 Giving Tuesday \$1,500 expected Jan 2022.	175.0%
15			4100-00 · Unrestricted offerings	\$ 232				
16			<b>Total 4100-00 · Unrestricted Offerings</b>	\$ 778,750	\$ 726,960	\$ 688,884		-5.2%
17			<b>4200-00 · Restricted Offerings</b>					
18			4202-00 · Restr Gifts - Personnel	\$ -	\$ -	\$ -		
19			4203-00 · Restr Gifts - Liturgical	\$ 2		\$ -	Changed \$1,800 to \$0 - Messy Church is self funded - Balance Sheet item.	
20			4203-01 · Restr Gifts - Flowers	\$ 1,661	\$ 500	\$ 500	This is expected addl. contributions for flowers. Flower Guild requests \$1,400 (6302-00 is the offsetting expense).	0.0%
21			<b>Total 4203-00 · Restr Gifts - Liturgical</b>	\$ 1,663	\$ 500	\$ 500		0.0%
22			<b>4205-00 · Restr Gifts - Ministries</b>					
23			4205-02 · Restr Gifts - Parish Life	\$ -	\$ -	\$ -		
24			4205-04 · Restr Gifts - Hospitality	\$ -	\$ -	\$ -		
25			<b>Total 4205-00 · Restr Gifts - Ministries</b>	\$ -	\$ -	\$ -		
26			4200-00 · Restricted Offerings - Other	\$ -	\$ -	\$ -		
27			<b>Total 4200-00 · Restricted Offerings</b>	\$ 1,663	\$ 500	\$ 500		0.0%
28			<b>4500-00 · Fees &amp; Other Income</b>					
29			4500-01 · Facility Rental Income	\$ 4,165	\$ -	\$ 4,600	Loudoun Symphony, etc.	
30			4500-05 · Misc Income	\$ 29	\$ -	\$ -		
31			4500-09 · Preschool Rent received	\$ -	\$ -	\$ 8,400	\$700/month from the Preschool.	
32			<b>Total 4500-00 · Fees &amp; Other Income</b>	\$ 219,122	\$ -	\$ 13,000		
33				\$ 999,535	\$ 727,460	\$ 702,384		-3.4%

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2								
34				\$ 999,535	\$ 727,460	\$ 702,384		-3.4%
35				\$ 999,535	\$ 727,460	\$ 702,384		-3.4%
36								
37								
38			<b>6100-00 · External Expenses</b>					
39			<b>6101-00 · Diocesan Related Expense</b>					
40			<b>6101-01 · Diocesan Pledge</b>	\$ 12,000	\$ 12,000	\$ 24,000	Reflects a 2.8% pledge (of the three year average of unrestricted actual income \$850,116) to the Diocese to bridge transition to 8% pledge in 2023 under new Virginia Covenantal Giving Plan. \$24,000 represents a 100% increase over our 2021 pledge of \$12,000.***	100.0%
41			<b>6101-02 · Diocesan Delegates</b>	\$ -	\$ 500	\$ 500		0.0%
42			<b>6101-03 · Region 13 Dues</b>	\$ 200	\$ 200	\$ 200		0.0%
43			<b>Total 6101-00 · Diocesan Related Expense</b>	\$ 12,200	\$ 12,700	\$ 24,700		94.5%
44			<b>6102-00 · Church Outreach Efforts</b>					
45			<b>6102-04 · Outreach Efforts - Other</b>	\$ -	\$ 6,000	\$ -	Self funded in 2022.	-100.0%
46			<b>Total 6100-00 · External Expenses</b>	\$ 12,200	\$ 18,700	\$ 24,700		32.1%
47			<b>6200-00 · Personnel</b>					
48			<b>6210-00 · Pastoral Compensation</b>					
49			<b>6210-01 · Clergy Salary</b>	\$ 38,854	\$ 38,854	\$ 38,854	No Assistant to the Rector clergy position.	0.0%
50			<b>6210-02 · Clergy SECA</b>	\$ 7,327	\$ 7,327	\$ 7,327		0.0%
51			<b>6210-03 · Clergy Housing Allowance</b>	\$ 56,920	\$ 56,920	\$ 56,920		0.0%
52			<b>Total 6210-00 · Pastoral Compensation</b>	\$ 103,101	\$ 103,101	\$ 103,101		0.0%
53			<b>6230-00 · Lay Compensation</b>					
54			<b>6230-01 · Salary - Lay</b>	\$ 195,083	\$ 222,083	\$ 221,435	Includes 2% COLA.	-0.3%
55			<b>6230-02 · Salary - Childcare Worker/Lay</b>			\$ 5,000	Changed \$0 to \$5,000 for childcare - Sep thru Dec 2022.	
56			<b>Total 6230-00 · Lay Compensation</b>	\$ 195,083	\$ 222,083	\$ 226,435	Includes staff and music director.	2.0%
57			<b>6260-00 · Personnel Benefits</b>					
58			<b>6260-01 · FICA</b>	\$ 14,954	\$ 14,954	\$ 16,940		13.3%
59			<b>6260-02 · Pension Exp</b>	\$ 35,240	\$ 35,240	\$ 37,552		6.6%
60			<b>6260-03 · Health Insurance Expense</b>	\$ 41,946	\$ 41,946	\$ 47,070	New insurance 2022 rate reflected.	12.2%
61			<b>6260-04 · Life Insurance Expense</b>	\$ 1,558	\$ 1,558	\$ 1,696		8.9%
62			<b>Total 6260-00 · Personnel Benefits</b>	\$ 93,698	\$ 93,698	\$ 103,258	This total does not include SECA.	10.2%
63			<b>6270-00 · Misc Personnel Expense</b>					
64			<b>6270-01 · Staffing Expense</b>			\$ 120		
65			<b>6270-02 · Workers Comp Payroll Tax</b>			\$ 2,000		
66			<b>6270-03 · Payroll Processing</b>			\$ 1,553		
67			<b>6270-04 · Continuing Education</b>			\$ 1,500	Changed \$0 to \$1,500.	

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2								
68			6270-06 · Travel Expense			\$ 1,000		
69			<b>Total 6270-00 · Misc Personnel Expense</b>			\$ 6,173		
70			<b>Total 6200-00 · Personnel</b>	\$ 418,376	\$ 383,009	\$ 438,967	Increase of \$55,958 over 2021. Staff support for Youth Ministry and change from contract to staff for Music Director.	14.6%
71			<b>6300-00 · Liturgical Worship Expenses</b>					
72			<b>6301-00 · Altar Supplies</b>					
73			6301-01 · Wine & Host Expense	\$ 806	\$ 500	\$ 500	Returning to wafer only; Wine/wafer kits to be used for special occasions.	0.0%
74			6301-02 · Linen & Candle Expense	\$ 39	\$ 1,000	\$ 500		-50.0%
75			6301-03 · Liturgical - Misc Expenses	\$ 614	\$ 500	\$ 500	Changed \$150 to \$500.	0.0%
76			6301-04 · Messy Church Expenses	\$ 204	\$ -	\$ -	Changed \$1,800 to \$0 - Messy Church is self-funded - Balance Sheet item.	
77			<b>Total 6301-00 · Altar Supplies</b>	\$ 1,663	\$ 2,000	\$ 1,500		-25.00%
78			<b>6302-00 · Flowers</b>	\$ 497	\$ -	\$ 1,400	Income received in 4203-01 (Flower Guild requested \$1,400 for 2022 flower expenses). Changed \$0 to \$1,400.	
79			<b>6303-00 · Music Supplies &amp; Equip</b>					
80			6303-01 · Common Music Expense	\$ 2,053	\$ 1,200	\$ 1,500		25.0%
81			6303-03 · 11AM Music Supplies & Equip	\$ -	\$ -	\$ -		
82			6303-04 · Music Equip-Tuning Expense	\$ 1,970	\$ 400	\$ 600	Piano care.	50.0%
83			<b>Total 6303-00 · Music Supplies &amp; Equip</b>	\$ 4,023	\$ 1,600	\$ 2,100		31.3%
84			<b>6304-00 · Audio/Visual Expenses</b>					
85			6304-01 · AV Expenses - Consumables	\$ -	\$ -	\$ -		
86			6304-02 · AV Expenses - Non-capital Equip	\$ 511	\$ 1,500	\$ 1,500		
87			6304-03 · AV Expenses - Other	\$ 2,850	\$ -	\$ -		
88			<b>Total 6304-00 · Audio/Visual Expenses</b>	\$ 3,361	\$ 1,500	\$ 1,500		0.0%
89			<b>6306-00 · Musicians</b>					
90			6306-01 · Musicians - 9AM Service	\$ 51,030	\$ 70,000	\$ 18,000	Note music director position (for 9 & 11 services) cost moved from contract to personnel line item.	-74.3%
91			6306-02 · Musicians - 11AM Service	\$ -	\$ -	\$ 15,360	Contract musician - organist.	
92			6306-03 · Musicians - Special Events	\$ 900	\$ -	\$ 900	Changed \$0 to \$900; Brass: Christmas/Easter.	
93			6306-04 · Musicians - 6PM Service	\$ -	\$ -	\$ -	No service planned.	
94			<b>Total 6306-00 · Musicians</b>	\$ 51,930	\$ 70,000	\$ 34,260		-51.1%
95			<b>Total 6300-00 · Liturgical Worship Expenses</b>	\$ 61,474	\$ 75,100	\$ 40,760		-45.7%
96			<b>6500-00 · Ministry Expenses</b>					
97			<b>6501-00 · Welcoming &amp; Incorporation</b>					
98			6501-01 · Welcoming	\$ -	\$ 250	\$ 250		0.0%
99			6501-02 · The Connection	\$ 130	\$ 250	\$ 250		0.0%
100			6501-03 · Stewardship	\$ 87	\$ 750	\$ 250	Changed \$0 to \$250 for Stewardship expenses.	-66.7%

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101			<b>Total 6501-00 · Welcoming &amp; Incorporation</b>	\$ 217	\$ 1,250	\$ 750		-40.0%
102			<b>6502-00 · Ministries - Parish Life</b>					
103			6502-01 · Youth & Children's Music Pgm	\$ -	\$ 500	\$ 250		-50.0%
104			6502-02 · Pentecost Festival Expenses	\$ 122	\$ -	\$ 150	Changed \$0 to \$150.	
105			6502-03 · Advent Festival Expenses	\$ -	\$ -	\$ 150	Changed \$0 to \$150.	
106			<b>Total 6502-00 · Ministries - Parish Life</b>	\$ 122	\$ 500	\$ 550		10.0%
107			<b>6504-00 · Hospitality Ministry Expenses</b>					
108			6504-01 · Sunday Fellowship Expenses	\$ 53	\$ 500	\$ 1,000	Changed \$1,500 to \$1,000.	100.0%
109			6504-02 · Vestry Hospitality Expenses		\$ 500	\$ -		-100.0%
110			<b>Total 6504-00 · Hospitality Ministry Expenses</b>	\$ 53	\$ 1,000	\$ 1,000		0.0%
111			<b>6505-00 · Pastoral Care Ministry</b>					
112			6505-01 · Lay Eucharistic Ministry	\$ 55	\$ 150	\$ 150		0.0%
113			<b>Total 6505-00 · Pastoral Care Ministry</b>	\$ 55	\$ 150	\$ 150		0.0%
114			<b>6506-00 · Spiritual Formation Ministry</b>					
115			6506-01 · Baptism	\$ -	\$ 300	\$ 200		-33.3%
116			6506-02 · Communion	\$ -	\$ 250	\$ 150		-40.0%
117			6506-03 · Confirmation	\$ 117	\$ 1,000	\$ 500		-50.0%
118			<b>Total 6506-00 · Spiritual Formation Ministry</b>	\$ 117	\$ 1,550	\$ 850		-45.2%
119			<b>6507-00 · Christian Education Ministry</b>					
120			6507-04 · Christ Ed Curriculum & Expenses	\$ 1,755	\$ 1,500	\$ 1,200		-20.0%
121			<b>Total 6507-00 · Christian Education Ministry</b>	\$ 1,755	\$ 1,500	\$ 1,200		-20.0%
122			<b>6508-00 · Youth Ministry</b>	\$ 688	\$ 2,000	\$ 4,000	\$4,000 was requested by Youth Director (Changed \$2,000 to \$4,000 to support commitment in July 2021 to creating a sustainable Youth Ministry with an outreach focus.)	100.0%
123			<b>Total 6500-00 · Ministry Expenses</b>	\$ 3,007	\$ 7,950	\$ 8,500		6.9%
124			<b>6600-00 · Property Expenses</b>					
125			<b>6601-00 · Mortgage/Building Use</b>					
126			6601-01 · Mortgage Interest	\$ 24,550	\$ 24,550	\$ 24,550		0.0%
127			6601-03 · Leadership Loan Repayment	\$ 12,000	\$ 12,000	\$ 6,000	Internal loan: Funds used from Capital Fund to cover request from 2nd Rector in 2006 for personnel; began repaying restricted funds in Feb 2016. Balance is \$63K.	-50.0%
128			6601-04 · Mortgage Principal Pymt	\$ 102,728	\$ 102,729	\$ 102,729		0.0%
129			6601-05 · Sound Loan Repayment	\$ 6,000	\$ 6,000	\$ 3,000	Internal loan: Funds used from the Pastoral Care Fund to pay for new sound system 2018, repaying restricted funds. Balance is \$23K.	-50.0%
130			<b>Total 6601-00 · Mortgage/Building Use</b>	\$ 145,278	\$ 145,279	\$ 136,279		-6.2%
131			<b>6602-00 · Property Protection</b>					
132			6602-01 · Insurance	\$ 17,125	\$ 23,204	\$ 24,479		5.5%

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133			6602-02 · Fire, Secur, permit, monitoring	\$ 6,278	\$ 10,200	\$ 4,308		-57.8%
134			6602-03 · Fire, alarm system repairs	\$ 1,136	\$ -	\$ 1,136		
135			<b>Total 6602-00 · Property Protection</b>	<b>\$ 24,539</b>	<b>\$ 33,404</b>	<b>\$ 29,923</b>		<b>-10.4%</b>
136			6603-00 · Funding to Repair Reserve	\$ 23,667	\$ 23,667	\$ 25,000	Funded at \$25,000 to support fiduciary responsibility to care for aging campus assets. This adds to the Jan 2022 RRF balance of \$19,604.	5.6%
137			<b>6604-00 · Maintenance Contracts</b>					
138			6604-01 · Landscaping Contract	\$ 15,511	\$ 14,630	\$ 14,630		0.0%
139			6604-02 · Janitorial Contract	\$ 15,838	\$ 23,946	\$ 17,436		-27.2%
140			6604-03 · HVAC Service Contract	\$ 7,120	\$ 7,120	\$ 7,120		0.0%
141			6604-04 · Pest Control Contract	\$ 1,970	\$ 1,752	\$ 2,157		23.1%
142			6604-05 · Refuse Collection	\$ 794	\$ 1,200	\$ 1,270		5.8%
143			6604-06 · Snow Removal	\$ 6,205	\$ 2,500	\$ 7,500		200.0%
144			<b>Total 6604-00 · Maintenance Contracts</b>	<b>\$ 47,438</b>	<b>\$ 51,148</b>	<b>\$ 50,113</b>		<b>-2.0%</b>
145			<b>6605-00 · Repairs &amp; Maintenance</b>					
146			6605-01 · General Repairs & Maint	\$ 18,619	\$ 15,000	\$ 15,000		0.0%
147			6605-02 · Landscaping Services	\$ 6,100	\$ 2,500	\$ 2,500		0.0%
148			6605-03 · HVAC Repairs & Maint	\$ 25,736	\$ 10,000	\$ 10,000		0.0%
149			<b>Total 6605-00 · Repairs &amp; Maintenance</b>	<b>\$ 50,455</b>	<b>\$ 27,500</b>	<b>\$ 27,500</b>		<b>0.0%</b>
150			<b>Total 6600-00 · Property Expenses</b>	<b>\$ 291,377</b>	<b>\$ 280,998</b>	<b>\$ 268,815</b>		<b>-4.3%</b>
151			<b>6700-00 · Utilities</b>					
152			6700-01 · Telephone & Internet	\$ 8,950	\$ 11,758	\$ 9,500		-19.2%
153			6700-02 · Natural Gas	\$ 7,708	\$ 9,000	\$ 9,000		0.0%
154			6700-03 · Electricity	\$ 23,815	\$ 24,000	\$ 24,000		0.0%
155			6700-04 · Water & Sewer	\$ 836	\$ 1,500	\$ 1,110		-26.0%
156			<b>Total 6700-00 · Utilities</b>	<b>\$ 41,309</b>	<b>\$ 46,258</b>	<b>\$ 43,610</b>		<b>-5.7%</b>
157			<b>6800-00 · General &amp; Administrative</b>					
158			<b>6801-00 · Office Supply Expenses</b>					
159			6801-01 · Office Administrative Supplies	\$ 3,184	\$ 3,600	\$ 3,600		0.0%
160			6801-02 · Kitchen/Cleaning Supplies	\$ 118	\$ 1,000	\$ 2,000	New janitorial service, SD provides supplies.	100.0%
161			<b>Total 6801-00 · Office Supply Expenses</b>	<b>\$ 3,302</b>	<b>\$ 4,600</b>	<b>\$ 5,600</b>		<b>21.7%</b>
162			<b>6802-00 · Office Equipment Expense</b>					
163			6802-01 · Office Equipment & Maintenance	\$ 3,122	\$ 7,000	\$ 5,000	Printing (service bulletins, letters/gen. office, etc.)	-28.6%
164			6802-02 · IT Equipment & Software	\$ 3,120	\$ 1,500	\$ 2,500		66.7%
165			6802-03 · Office Contracts	\$ 3,890	\$ 3,900	\$ 3,900		0.0%
166			<b>Total 6802-00 · Office Equipment Expense</b>	<b>\$ 10,132</b>	<b>\$ 12,400</b>	<b>\$ 11,400</b>		<b>-8.1%</b>
167			<b>6803-00 · Office Services</b>					
168			6803-01 · Postage & Shipping	\$ 2,019	\$ 2,000	\$ 2,000		0.0%
169			6803-03 · IT Services	\$ 5,367	\$ 10,000	\$ 5,000		-50.0%

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170			6803-04 · Bank Charges	\$ 1,600	\$ 2,000	\$ 2,000		0.0%	
171			6803-05 · Dues & Subscriptions	\$ 179	\$ 300	\$ 300		0.0%	
172			<b>Total 6803-00 · Office Services</b>	\$ 9,165	\$ 14,300	\$ 9,300		<b>-35.0%</b>	
173			6804-00 · Advertising & Marketing	\$ 923	\$ 2,500	\$ 2,500		0.0%	
174			6805-00 · Food & Catering						
175			6805-01 · Catering	\$ -	\$ -	\$ -			
176			6805-02 · Food & Beverage	\$ 1,273	\$ 1,200	\$ 1,200		0.0%	
177			<b>Total 6805-00 · Food &amp; Catering</b>	\$ 1,273	\$ 1,200	\$ 1,200		0.0%	
178			6806-00 · Misc G&A						
179			6806-01 · Miscellaneous G&A	\$ 155	\$ 500	\$ 500			
180			RECTOR SEARCH (to be added)			\$ 2,000	Funding for transition process.		
181			6806-00 · Misc G&A - Other	\$ -	\$ -	\$ -			
182			<b>Total 6806-00 · Misc G&amp;A</b>	\$ 155	\$ 500	\$ 2,500		400.0%	
183			<b>Total 6800-00 · General &amp; Administrative</b>	\$ 24,950	\$ 35,500	\$ 32,500		<b>-8.5%</b>	
184			6000-00 · Operating Expenses - Other	\$ -	\$ -	\$ -			
185				\$ 852,693	\$ 847,515	\$ 857,852	Increase of \$10,337 over 2021 budget.	1.2%	
186				\$ 852,693	\$ 847,515	\$ 857,852		1.2%	
187				\$ 146,842	\$ (120,055)	\$ (155,468)		29.5%	
188				\$ 146,842	\$ (120,055)	\$ (155,468)	*See notes below.	29.5%	
189									
190			<b>Estimated Surplus from FY 2021</b>			\$ 146,842.00	Will be applied to offset the 2022 budget deficit (see 188F).		
191			<b>Bottom Line</b>			\$ (8,626.00)			
192									
193			*Note 1: The Draft 2022 Church Operating Budget without the 2021 Surplus is still a significant deficit (see 188F). Planning is needed this year to address projected operating income deficit in 2023 and moving forward.						
194									
195			**Note 2: Does not include cost of financing a new HVAC system replacement.						
196									
197			***Note 3: There is an intent to review and evaluate a potential increase in the 2022 Diocese pledge in fourth quarter (see 40G).						
198									
199			<b>2022 Church Goals:</b>						
200			"Rebuilding Community and Worship in 2022" (re: November 2021 Vestry Meeting.)						
201									
202			<b>Church Priorities: Priority areas to focus the resources God has generously provided.</b>						
203			1. Worship & Support Services,						
204			2. Pastoral Care,						
205			3. Community Connection (internal & external),						
206			4. Youth & Family Ministry,						
207			5. Rector Search.						