

**SDECS 2023 Church Operating Budget R1
06 21 2023 APPROVED**

					2023 Church Op Budget R0	Actual thru April 2023	2023 Church Op Budget R1 Full Year	Projected Difference	Adjusted	Notes
Ordinary Income/Expense										
Income										
4000-00 · Operating Income										
4100-00 · Unrestricted Offerings										
				4101-00 · Pledged Offerings	\$ 590,562	\$ 187,233	\$ 516,464	\$ (74,098)	Adjusted	95% of actual 2023 Pledges
				4102-00 · Unpledged Offerings	\$ 49,008	\$ 14,219	\$ 49,008	\$ -		
				4103-00 · Loose Cash Offerings	\$ 3,901	\$ 3,450	\$ 3,901	\$ -		
				4104-00 · Special Offerings			\$ -	\$ -		
				4104-01 · Spec Offer - Christmas	\$ 13,443	\$ 2,092	\$ 12,900	\$ (543)	Adjusted	Actual 2022 Christmas Gifts
				4104-02 · Spec Offer - Easter	\$ 7,632	\$ 8,061	\$ 8,061	\$ 429	Adjusted	Actual 2023 Easter Gifts
				4104-03 · Spec Gifts - Unrestricted	\$ 5,000	\$ -	\$ 5,000	\$ -		
				Total 4104-00 · Special Offerings	\$ 26,075	\$ 10,153	\$ 25,961	\$ 114		
				4105-00 · Fundraising Income	\$ -	\$ -	\$ -	\$ -		
				4100-00 · Unrestricted Offerings - Other	\$ -	\$ -	\$ -	\$ -		
				Total 4100-00 · Unrestricted Offerings	\$ 669,546	\$ 215,055	\$ 595,334	\$ (74,212)		
4200-00 · Restricted Offerings							\$ -	\$ -		
				4203-00 · Restr Gifts - Liturgical			\$ -	\$ -		
				4203-01 · Restr Gifts - Flowers	\$ 2,630	\$ 451	\$ 2,630	\$ -		
				4203-00 · Restr Gifts - Liturgical - Other	\$ 118	\$ 23	\$ 118	\$ -		
				Total 4203-00 · Restr Gifts - Liturgical	\$ 2,748	\$ 474	\$ 2,748	\$ -		
				4200-00 · Restricted Offerings - Other	\$ 1,200	\$ 1,200	\$ 1,200	\$ -		
				Total 4200-00 · Restricted Offerings	\$ 3,948	\$ 1,674	\$ 3,948	\$ -		
4300-00 · Investment Income - Operations							\$ -	\$ -		
				4300-01 · Dividends & Interest		\$ -	\$ -	\$ -		
				Total 4300-00 · Investment Income - Operations		\$ -	\$ -	\$ -		
4500-00 · Fees & Other Income							\$ -	\$ -		
				4500-01 · Facility Rental Income	\$ 10,304	\$ 3,670	\$ 10,304	\$ -		
				4500-05 · Misc Income	\$ 122	\$ 36	\$ 122	\$ -		
				4500-09 · Preschool Rent received	\$ 8,400	\$ 2,800	\$ 8,400	\$ -		
				4500-10 · PPP Grant	\$ -	\$ -	\$ 133,405	\$ 133,405	Adjusted	ERC --See matched expense
				Total 4500-00 · Fees & Other Income	\$ 18,826	\$ 6,506	\$ 152,231	\$ 133,405		
				Total 4000-00 · Operating Income	\$ 692,320	\$ 223,235	\$ 751,513	\$ 59,193		
				Total Income	\$ 692,320	\$ 223,235	\$ 751,513	\$ 59,193		
Gross Profit					\$ 692,320	\$ 223,235	\$ 751,513	\$ 59,193		
Expense										
6000-00 · Operating Expenses							\$ -			
6100-00 · External Expenses							\$ -	\$ -		
				6101-00 · Diocesan Related Expense			\$ -	\$ -		
				6101-01 · Diocesan Pledge	\$ 5,000	1,667	\$ 5,000	\$ -		
				6101-02 · Diocesan Delegates	\$ 600	0	\$ 600	\$ -		
				6101-03 · Region 13 Dues	\$ 240	200	\$ 240	\$ -		
				Total 6101-00 · Diocesan Related Expense	\$ 5,840	1,867	\$ 5,840	\$ -		
				Total 6100-00 · External Expenses	\$ 5,840	1,867	\$ 5,840	\$ -		
6200-00 · Personnel							\$ -	\$ -		
				6210-00 · Pastoral Compensation			\$ -	\$ -		
				6210-01 · Clergy Salary	\$ 41,700	13,900	\$ 41,700	\$ -		
				6210-02 · Clergy SECA	\$ -	0	\$ -	\$ -		
				6210-03 · Clergy Housing Allowance	\$ 40,000	13,333	\$ 40,000	\$ -		
				6210-04 · Supply Clergy	\$ 15,000	2,818	\$ 15,000	\$ -		
				Total 6210-00 · Pastoral Compensation	\$ 96,700	30,051	\$ 96,700	\$ -		

**SDECS 2023 Church Operating Budget R1
06 21 2023 APPROVED**

	6230-00 · Lay Compensation					\$ -	\$ -				
	6230-01 · Salary - Lay			\$ 200,937	58,095	\$ 156,300	\$ (44,637)	Adjusted	Staff changes		
	6230-02 · Salary - Childcare Worker/Lay			\$ 10,000	2,604	\$ 10,000	\$ -				
	6230-03 · Music P/Roll Compensation			\$ 25,500	8,821	\$ 25,500	\$ -				
	Total 6230-00 · Lay Compensation			\$ 236,437	69,520	\$ 191,800	\$ (44,637)				
	6260-00 · Personnel Benefits					\$ -	\$ -				
	6260-01 · FICA			\$ 16,814	4,951	\$ 13,200	\$ (3,614)	Adjusted	Staff changes		
	6260-02 · Pension Exp			\$ 24,434	7,335	\$ 18,750	\$ (5,684)	Adjusted	Staff changes		
	6260-03 · Health Insurance Expense			\$ 38,912	11,046	\$ 25,740	\$ (13,172)	Adjusted	Staff changes		
	6260-04 · Life Insurance Expense			\$ 793	449	\$ 793	\$ -				
	6260-05 · LTD Expense			\$ 425	211	\$ 425	\$ -				
	Total 6260-00 · Personnel Benefits			\$ 81,378	23,992	\$ 58,908	\$ (22,470)				
	6270-00 · Misc Personnel Expense					\$ -	\$ -				
	6270-01 · Staffing Expense			\$ -	40	\$ -	\$ -				
	6270-02 · Workers Comp Payroll Tax			\$ 1,718	0	\$ 1,718	\$ -				
	6270-03 · Payroll Processing			\$ 887	418	\$ 887	\$ -				
	6270-04 · Continuing Education			\$ 6,000	250	\$ 6,000	\$ -				
	6270-06 · Travel Expense			\$ 3,000	397	\$ 3,000	\$ -				
	6270-07 · Rector Search			\$ 5,000	675	\$ 5,000	\$ -				
	Total 6270-00 · Misc Personnel Expense			\$ 16,605	1,780	\$ 16,605	\$ -				
	Total 6200-00 · Personnel			\$ 431,120	125,343	\$ 364,013	\$ (67,107)				
	6300-00 · Liturgical Worship Expenses										
	6301-00 · Altar Supplies										
	6301-01 · Wine & Host Expense			\$ 1,000	26	\$ 1,000	\$ -				
	6301-02 · Linen & Candle Expense			\$ 500	0	\$ 500	\$ -				
	6301-03 · Liturgical - Misc Expenses			\$ 500	535	\$ 500	\$ -				
	6301-04 · Messy Church Expenses			\$ -	0	\$ -	\$ -				
	Total 6301-00 · Altar Supplies			\$ 2,000	561	2,000	\$ -				
	6302-00 · Flowers			\$ 1,607	370	\$ 1,607	\$ -				
	6303-00 · Music Supplies & Equip					\$ -	\$ -				
	6303-01 · Common Music Expense			\$ 1,500	157	\$ 1,500	\$ -				
	6303-04 · Music Equip-Tuning Expense			\$ 600	0	\$ 600	\$ -				
	Total 6303-00 · Music Supplies & Equip			\$ 2,100	157	\$ 2,100	\$ -				
	6304-00 · Audio/Visual Expenses					\$ -	\$ -				
	6304-03 · AV Expenses - Other			\$ 1,500	0	\$ 1,500	\$ -				
	6304-00 · Audio/Visual Expenses - Other			\$ -	531	\$ -	\$ -				
	Total 6304-00 · Audio/Visual Expenses			\$ 1,500	531	\$ 1,500	\$ -				
	6306-00 · Musicians					\$ -	\$ -				
	6306-01 · Musicians - 9AM Service			\$ 9,144	3,960	\$ 9,144	\$ -				
	6306-02 · Musicians - 11AM Service			\$ 14,294	5,531	\$ 14,294	\$ -				
	6306-03 · Musicians - Special Events			\$ 900	0	\$ 900	\$ -				
	6306-04 · Musicians - 6PM Service			\$ -	0	\$ -	\$ -				
	Total 6306-00 · Musicians			\$ 24,338	9,491	24,338	\$ -				
	Total 6300-00 · Liturgical Worship Expenses			\$ 31,545	11,110	31,545	\$ -				
	6500-00 · Ministry Expenses										
	6501-00 · Welcoming & Incorporation										
	6501-01 · Welcoming			\$ -	0	\$ -	\$ -				
	6501-02 · The Connection			\$ 1,000	294	\$ 1,500	\$ (500)	Adjusted	Based on known expenses		
	6501-03 · Stewardship			\$ 1,000	0	\$ 1,000	\$ -				
	6501-00 · Welcoming & Incorporation - Oth			\$ -	0	\$ -	\$ -				
	Total 6501-00 · Welcoming & Incorporation			\$ 2,000	294	\$ 2,500	\$ (500)				
	6502-00 · Ministries - Parish Life					\$ -	\$ -				
	6502-01 · Youth & Children's Music Pgm			\$ -	0	\$ -	\$ -				
	6502-02 · Pentecost Festival Expenses			\$ -	0	\$ -	\$ -				

SDECS 2023 Church Operating Budget R1
06 21 2023 APPROVED

						6502-03 · Advent Festival Expenses	\$	-	0	\$	-	\$	-		
						6502-00 · Ministries - Parish Life - Other	\$	4,291	1,473	\$	4,291	\$	-		
						Total 6502-00 · Ministries - Parish Life	\$	4,291	1,473	\$	4,291	\$	-		
						6504-00 · Hospitality Ministry Expenses				\$	-	\$	-		
						6504-01 · Sunday Fellowship Expenses	\$	332	0	\$	332	\$	-		
						6504-02 · Vestry Hospitality Expenses	\$	490	0	\$	1,400	\$	(910)	Adjusted	Based on known expenses
						6504-00 · Hospitality Ministry Expenses - Other			20	\$	-	\$	-		
						Total 6504-00 · Hospitality Ministry Expenses	\$	822	20	\$	822	\$	-		
						6505-00 · Pastoral Care Ministry				\$	-	\$	-		
						6505-01 · Lay Eucharistic Ministry	\$	43	0	\$	43	\$	-		
						Total 6505-00 · Pastoral Care Ministry	\$	43	0	\$	43	\$	-		
						6506-00 · Spiritual Formation Ministry				\$	-	\$	-		
						6506-01 · Baptism	\$	200	0	\$	200	\$	-		
						6506-02 · Communion	\$	150	0	\$	150	\$	-		
						6506-03 · Confirmation	\$	600	197	\$	600	\$	-		
						Total 6506-00 · Spiritual Formation Ministry	\$	950	197	\$	950	\$	-		
						6507-00 · Christian Education Ministry				\$	-	\$	-		
						6507-02 · Women's Bible Study			47	\$	-	\$	-		
						6507-04 · Christ Ed Curriculum & Expenses	\$	1,044	1,023	\$	1,044	\$	-		
						Total 6507-00 · Christian Education Ministry	\$	1,044	1,070	\$	1,044	\$	-		
						6508-00 · Youth Ministry	\$	4,000	333	\$	4,000	\$	-		
						Total 6500-00 · Ministry Expenses	\$	13,150	3,387	\$	13,650	\$	(500)		
						6600-00 · Property Expenses									
						6601-00 · Mortgage/Building Use									
						6601-01 · Mortgage Interest	\$	14,754	5,459	\$	14,754	\$	-		
						6601-03 · Leadership Loan Repayment	\$	-	0	\$	-	\$	-		
						6601-04 · Mortgage Principal Pymt	\$	112,524	36,967	\$	112,524	\$	-		
						6601-05 · Sound Loan Repayment	\$	-	0	\$	-	\$	-		
						Total 6601-00 · Mortgage/Building Use	\$	127,278	42,426	\$	127,278	\$	-		
						6602-00 · Property Protection				\$	-	\$	-		
						6602-01 · Insurance	\$	10,661	2,976	\$	10,661	\$	-		
						6602-02 · Fire, Secur, permit, monitoring	\$	6,708	2,837	\$	6,708	\$	-		
						6602-03 · Fire, alarm system repairs	\$	979	1,695	\$	979	\$	-		
						Total 6602-00 · Property Protection	\$	18,348	7,508	\$	18,348	\$	-		
						6603-00 · Funding to Repair Reserve	\$	25,001	8,332	\$	25,001	\$	-		
						6604-00 · Maintenance Contracts				\$	-	\$	-		
						6604-01 · Landscaping Contract	\$	13,345	1,569	\$	13,345	\$	-		
						6604-02 · Janitorial Contract	\$	16,636	5,812	\$	16,636	\$	-		
						6604-03 · HVAC Service Contract	\$	6,602	3,816	\$	6,602	\$	-		
						6604-04 · Pest Control Contract	\$	2,585	0	\$	2,585	\$	-		
						6604-05 · Refuse Collection	\$	1,524	856	\$	1,524	\$	-		
						6604-06 · Snow Removal	\$	6,252	0	\$	6,252	\$	-		
						Total 6604-00 · Maintenance Contracts	\$	46,944	12,053	\$	46,944	\$	-		
						6605-00 · Repairs & Maintenance				\$	-	\$	-		
						6605-01 · General Repairs & Maint	\$	5,686	12,112	\$	5,686	\$	-		
						6605-02 · Landscaping Services	\$	11,650	750	\$	11,650	\$	-		
						6605-03 · HVAC Repairs & Maint	\$	3,347	646	\$	3,347	\$	-		
						Total 6605-00 · Repairs & Maintenance	\$	20,683	13,508	\$	20,683	\$	-		
						Total 6600-00 · Property Expenses	\$	238,254	83,827	\$	238,254	\$	-		
						6700-00 · Utilities				\$	-				
						6700-01 · Telephone & Internet	\$	9,594	2,957	\$	9,594	\$	-		
						6700-02 · Natural Gas	\$	16,601	8,055	\$	16,601	\$	-		
						6700-03 · Electricity	\$	28,926	6,427	\$	28,926	\$	-		
						6700-04 · Water & Sewer	\$	2,376	551	\$	2,376	\$	-		

SDECS 2023 Church Operating Budget R1
06 21 2023 APPROVED

Total 6700-00 · Utilities				\$ 57,497	17,990	\$ 57,497	\$ -		
6800-00 · General & Administrative						\$ -	\$ -		
6801-00 · Office Supply Expenses						\$ -	\$ -		
6801-01 · Office Administrative Supplies				\$ 4,189	1,722	\$ 4,189	\$ -		
6801-02 · Kitchen/Cleaning Supplies				\$ 1,222	1,003	\$ 1,222	\$ -		
Total 6801-00 · Office Supply Expenses				\$ 5,411	2,725	\$ 5,411	\$ -		
6802-00 · Office Equipment Expense						\$ -	\$ -		
6802-01 · Office Equipment & Maintenance				\$ 1,505	666	\$ 1,505	\$ -		
6802-02 · IT Equipment & Software				\$ 71	326	\$ 71	\$ -		
6802-03 · Office Contracts				\$ 3,334	1,053	\$ 3,334	\$ -		
Total 6802-00 · Office Equipment Expense				\$ 4,910	2,045	\$ 4,910	\$ -		
6803-00 · Office Services						\$ -	\$ -		
6803-01 · Postage & Shipping				\$ 2,953	159	\$ 2,953	\$ -		
6803-03 · IT Services				\$ 5,094	1,820	\$ 11,900	\$ (6,806)	Adjusted	GRS IT Contract
6803-04 · Bank Charges				\$ 1,858	1,180	\$ 1,858	\$ -		
6803-05 · Dues & Subscriptions				\$ 726	799	\$ 726	\$ -		
xxxx-xx · ERC Expense						\$ 13,341	\$ (13,341)	Adjusted	ERC Commission Payment
xxxx-xx · Accounting Svcs				\$ -		\$ 28,000	\$ (28,000)	Adjusted	Halstead & Halstead Contract
Total 6803-00 · Office Services				\$ 10,631	3,958	\$ 58,778	\$ (48,147)		
6804-00 · Advertising & Marketing				\$ 2,694	392	\$ 4,000	\$ (1,306)	Adjusted	Based on expected expenses
6805-00 · Food & Catering						\$ -	\$ -		
6805-01 · Catering					302	\$ -	\$ -		
6805-02 · Food & Beverage				\$ 1,763	785	\$ 1,763	\$ -		
Total 6805-00 · Food & Catering				\$ 1,763	1,087	\$ 1,763	\$ -		
6806-00 · Misc G&A						\$ -	\$ -		
6806-01 · Miscellaneous G&A				\$ 336	275	\$ 336	\$ -		
6806-00 · Misc G&A - Other				\$ -	0	\$ -	\$ -		
Total 6806-00 · Misc G&A				\$ 336	275	\$ 336	\$ -		
Total 6800-00 · General & Administrative				\$ 25,745	10,482	\$ 75,198	\$ 49,453		
Total 6000-00 · Operating Expenses				\$ 803,151	254,006	\$ 785,997	\$ (17,155)		
Total Expense				\$ 803,151	254,006	\$ 785,997	\$ (17,155)		
Net Ordinary Income				\$ (110,831)	(31,971)	\$ (34,483)	\$ (76,348)		
Net Income				\$ (110,831)	(31,971)	\$ (34,483)	\$ (76,348)		
Notes: 2023 Church Operating Budget R1, Approved 6/21/2023									
1. Pledged Offerings updated (from Revision 0) to reflect 95% of total pledges received (as opposed to projected). First of two significant changes.									
2. Lay compensation and benefits were updated to reflect changes in the staff. All costs for both new and prior staffing in 2023 were used in the projections. Lay salaries adjusted to move to part-time employees and to outsourcing. Includes actual cost from former employees, cost of separation, and estimate of cost of new employees and contractors.									
3. The Employee Retention Credit (ERC) is listed in its entirety. Note the matching ~10% expense commission fee paid to the tax accounting firm.									
4. The projected expenses for IT and Accounting services include the 2023 share of their respective contracts. The contracts go into 2024.									
5. Increase in expected loss as result of decrease in pledges offset partly by decreases in expenses.									
6. Other small adjustments were made as shown and annotated.									
(Prev. 2023 Church Operating Budget R0 approved 12/14/2022.)									