

## Preface to 2021 Proposed Diocesan Budget and 2019 Actual Expense

The spreadsheet provided below includes the following information to assist members of the Diocese of California in understanding the budget proposed for 2021 by Bishop Marc and the Executive Council:

- 2019 diocesan budget approved by Convention
- 2019 actual expense incurred
- 2020 diocesan budget approved by Convention
- 2021 diocesan budget approved by Executive Council to submit to the fall 2020 Convention.

Brief comments are also provided to explain differences between 2019 actual and budget. Comments in red speak to changes made in the 2021 budget process, which included two meetings of the Program & Budget Committee followed by review and approval by both the diocesan Finance Committee and Executive Council.

Per diocesan canon, the Program & Budget Committee comprises one representative of each deanery and three members of the diocesan Finance Committee. The 2020 committee members were:

Alameda Deanery	Bruce Morrow
Contra Costa Deanery	Marj Leeds
Marin Deanery	Eleanor Prugh
Peninsula Deanery	Aidan Jobe Sea
San Francisco Deanery	Birgit Eschmann
Southern Alameda Deanery	Richard Patenaude
Finance Committee	Thomas LaFrance
Finance Committee	Rev. Chip Larrimore
Finance Committee	Jim McConnell
Chair	Brad Barber

Some explanatory comments:

- The COLA of 1.5% is a slightly conservative assumption based on the April 30, 2020 Bay Area CPI actual year over year increase of 1.15%.
- The 2021 COLA submitted to Convention for approval will be the June 30 Bay Area CPI year over year increase, as is customary.
- Medical insurance premiums were assumed to rise 12%.
- Bishop Marc and diocesan staff made \$65K in budget cuts to the diocesan budget during the budgeting process. You will be able to see these expense reductions as you read through the budget.
- In spring 2020, Bishop Marc initiated a fundraising effort called the Resurrection Fund to help mitigate the financial impact of the COVID-19 pandemic on the Diocese and its congregations. As of June 2020, the Resurrection Fund has received \$565K in pledges payable between 2020 and 2022 to assist congregations and diocesan ministries.
- The 2020 Resurrection Fund proceeds will be used to provide assessment relief and other assistance this year.

- The 2021 portion of the Resurrection Fund in the estimated amount of \$250K is shown in the revenue section of the budget below.
- You will also note a reserve in the amount of \$285K in the expense section of the 2021 budget to be used for assessment relief and financial aid for congregations and ministries.

2021 EC approved budget for submission to Convention

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						1.50%		
	<b>REVENUES</b>					<b>% change</b>	<b>\$ change</b>	<b>compared to 2020 Convention budget</b>
1	Assessment revenue	3,480,000	3,496,297	3,530,000	3,507,111	99.4%	(22,889)	The endowment distribution is calculated on a rolling twelve quarter average. A slightly conservative forecast
2	Gift income for current operations		5,927		250,000		250,000	2021: Resurrection Fund gifts secured May 2020 for assessment relief & COVID-19 contingencies. 2019: Second installment of Reed & Sylvia Miller gift.
3	Endowment income	380,000	386,648	380,000	340,000	89.5%	(40,000)	The endowment distribution is calculated on a rolling twelve quarter average. A slightly conservative forecast given stock market performance YTD 2020.
4	Christy Fund (Bishop's Discretionary)	95,000	95,000	125,000	125,000	100.0%	-	+Marc increased the contribution of this discretionary fund to the operating budget in 2020. The Christy Fund was established by a bequest in the 1990's for the specific use by the bishop for his or her initiatives.
6	Fee income--planned giving administratic	57,000	55,822	57,000	53,000	93.0%	(4,000)	A very predictable if slightly declining income stream
5	Fee income--endowment admin		56,044		52,000		52,000	The Diocese takes a .25% management fee on endowment funds for which it is trustee. A slightly conservative forecast. Formerly combined w. benefits admin
	Fee income--benefits administration	209,090	174,932	209,090	195,000	93.3%	(14,090)	This line formerly combined with endowment fee income above.
7	Fee income--payroll services	65,000	75,229	75,000	75,000	100.0%	-	Finance committee approved an increase in payroll fees in 2018 to keep pace with our costs.
8	Event fees--youth & young adult	4,000	4,753	4,000	2,000	50.0%	(2,000)	Youth team is doing fewer fee-based events.
9	Interest income	10,000	3,267	8,000	2,500	31.3%	(5,500)	Interest income on direct loans to Ohlhoff House and St Michael & All Angels. SM&AA rmade a late payment for 2020 not included.
10	<b>Total Revenues</b>	<b>4,300,090</b>	<b>4,353,919</b>	<b>4,388,090</b>	<b>4,601,611</b>	<b>104.9%</b>	<b>213,521</b>	213,521
								80.4%
								3.5%

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	<b>EXPENDITURES</b>							
	<b>Episcopate</b>							
11	Bishop's compensation	196,661	196,292	202,955	205,999	101.5%	3,044	
12	Bishop's benefits	73,847	68,059	76,509	74,836	97.8%	(1,673)	
13	Substitute bishop expense for bishop's salary	-						
14	Commission on Ministry	16,000	20,490	16,000	16,000	100.0%	-	Overbudget in 2019 but partially offset by underspend in Ordinations process support (see below).
15	School for Deacons	35,000	35,000	35,000	35,000	100.0%	-	Diocesan support paid directly to SFD.
16	Archdeacon expense	17,000	16,085	17,000	17,000	100.0%	-	\$5K stipends for two archdeacons plus deacon program support
17	Ordination process support	4,000	2,485	4,000	4,000	100.0%	-	see Commission on Ministry comment above.
18	Deanery program	15,000	18,179	15,000	15,000	100.0%	-	Diocesan support paid directly to deaneries
19	Ecumenical & Interreligious Affairs	4,000	-	4,000	4,000	100.0%	-	The Ecumenical Commission underspent its budget in 2019.
20	East Bay diocesan presence	4,000	550	-	-	-	-	The Diocese has discontinued the small office we rented at St Paul's Oakland
21	Bishop's residence-maintenance	30,000	30,000	30,000	30,000	100.0%	-	Unspent funds at year-end are accrued as a reserve against major repairs.
21.5	<b>Reserve for assessment relief &amp; COVID-19 contingencies</b>				285,000		285,000	5/13/20 addition. Funds derived from Resurrection Fund and budget reductions, net of two small line item increases.
22	Diocesan evaluation accrual	5,000	5,000	-	-	-	-	Evaluation accrual is sufficient.
23	Clergy Conference	15,000	6,298	15,000	9,000	60.0%	(6,000)	5/13/20 second round reduction
24	Executive Council	10,000	7,429	10,000	10,000	100.0%	-	Cost of EC retreat, parking, joint dinner with Standing Committee, etc.
25	Bishop IX election fund	15,000	15,000	10,000	10,000	100.0%	-	Election fund accrual is sufficient and can be scaled back.
26	Travel--General Convention	25,000	25,457	30,000	25,000	83.3%	(5,000)	5/13/20 second round reduction. Diocese will send fewer alternates to Convention.
27	Travel--Lambeth	2,000	2,000	2,000	2,000	100.0%	-	An annual accrual that covers the cost of the bishop and spouse to attend the Lambeth Conference.
28	Travel-Provincial Convention Triennial	3,500	-	-	-	-	-	Provincial Convention now part of General Conv.; no separate budget needed
29	Standing Committee	4,000	2,387	4,000	4,000	100.0%	-	Parking, meals with ordination candidates, etc.
30	Travel--House of Bishops	4,000	6,878	4,000	4,000	100.0%	-	Two meetings per year
31	Bishop's Travel & Entertainment	15,000	22,308	15,000	10,000	66.7%	(5,000)	5/13/20 second round reduction
32	Diocesan Events & Hospitality	20,000	29,431	30,000	20,000	66.7%	(10,000)	5/13/20 second round reduction. The \$10K increase for 2020 was a restoration of funds allocated to Development during the Capital Campaign.
33	<b>Total Episcopate</b>	<b>514,008</b>	<b>509,328</b>	<b>520,463</b>	<b>780,835</b>	<b>150.0%</b>	<b>260,371</b>	<b>260,371</b>

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	<b>Canon to the Ordinary's Office/Congregational Ministry</b>							
34	Canon to the Ordinary's salary	122,083	125,069	140,000	142,100	101.5%	2,100	Abbott Bailey. CTO salary increased at Bishop Marc's direction.
35	Canon to the Ordinary's benefits	40,190	104,623	41,378	41,951	101.4%	573	The 2019 benefits actual is CTO, Dir. of Mission Dev., and Vocations Officer combined.
36	Director of Mission Development	94,344	75,475	97,363	98,823	101.5%	1,460	Eric Metoyer also served as part-time, interim vicar at St. Cyprians for six months in 2019. Salary was offset by \$18,868 reimbursement from St. Cyprian's.
37	Director of Mission Development benefi	57,880		54,306	43,963	81.0%	(10,344)	
	Transitions Minister				89,268		89,268	Denise Obando. Position was moved from the staff salaries line in Administration to the Congregational Ministries budget to reflect working group staff composition.
	Transitions Minister benefits				50,374		50,374	
38	Assoc for Cong Ministry (Vocations)	28,000	31,553	36,223	36,767	101.5%	543	Whitney Wilson. Increase to reflect the requirements of this part-time program position.
39	Assoc for Cong Ministry Benefits	-	-	6,471	7,680	118.7%	1,210	Position formerly did not receive benefits.
40	<b>Mission subsidies &amp; support</b>	320,000	304,163	320,000	320,000	100.0%	-	Financial support for congregations that represent strategic mission priorities. Also includes mission vicars' gatherings, legal fees, and consulting for mission congregations.
41	Fresh Start	5,000	2,254	5,000	5,000	100.0%	-	Fresher Start is a nine month orientation program for clergy with new assignments.
42	Living Stones Partnership	5,000	5,363	5,000	2,500	50.0%	(2,500)	DioCal membership in total ministry/ministry of all the baptized collaboration with congregations and dioceses around TEC.
43	Vicars' retreat & training	4,000	2,354	4,000	-	0.0%	(4,000)	5/13/20 second round reduction. Now included in Mission subsidies and support.
44	Congregational development	25,000	23,738	25,000	20,000	80.0%	(5,000)	5/13/20 second round reduction. Includes a variety of program expenses such as MapDash, congregational consultants, and the small grants program.
45	Clergy wellness	2,000	3,052	2,000	2,000	100.0%	-	
46	<b>Transitions &amp; ministry evaluation</b>	2,500	500	2,500	2,000	80.0%	(500)	5/13/20 second round reduction. Expenses related to clergy transitions and mutual ministry reviews for congregations with new rectors/vicars/PICs.
47	Anti-racism training	9,000	7,060	9,000	9,000	100.0%	-	
48	Travel & entertainment	12,000	10,909	12,000	12,000	100.0%	-	
49	<b>Total Canon to the Ordinary's Office/Co</b>	<b>726,997</b>	<b>696,112</b>	<b>760,241</b>	<b>883,425</b>	<b>116.2%</b>	<b>123,184</b>	increase due to including Transitions Minister net of removing Archivist.
			704,891					123,184

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	<b>Faith Formation Group</b>							
50	Faith Formation Group Head compensati	98,934	98,934	<b>103,099</b>	104,646	101.5%	1,546	Amy Cook
51	FFGH benefits	43,468	41,167	<b>40,026</b>	42,255	105.6%	2,229	
52	Beloved Community training events	11,000	573	11,000	5,000	45.5%	(6,000)	5/13/20 second round reduction. Net of registration fees
53	Christian formation/Diocese-wide trainin	10,000	2,129	10,000	5,000	50.0%	(5,000)	5/13/20 second round reduction. Continuing ed scholarships
54	Stewardship and ministry development	5,000	-	5,000	2,500	50.0%	(2,500)	
55	Episcopal Resource Center support	3,000	3,000	3,000	3,000	100.0%	-	diocal.org/episcopal-resource-center-report-2018
56	Education for Ministry (EFM)	2,000	725	3,000	3,000	100.0%	-	
57	Adult curriculum development	4,000	2,461	4,000	4,000	100.0%	-	
58	Diocesan young adult outreach	25,000	-	27,000	25,000	92.6%	(2,000)	5/13/20 second round reduction. See Diocesan youth events below.
59	Specialized lay training scholarships	8,000	1,375	7,000	2,000	28.6%	(5,000)	5/13/20 second round reduction.
60	Travel & entertainment Ministry Develop	3,000	2,552	3,000	1,500	50.0%	(1,500)	5/13/20 second round reduction.
61		<b>213,402</b>	<b>152,915</b>	<b>216,126</b>	<b>197,901</b>	<b>91.6%</b>	<b>(18,225)</b>	Note that Faith Formation and Family & Youth Ministry are under budget on a combined basis
62	<b>Youth &amp; Family Ministry</b>							
63	Youth and Family associate	71,786	71,786	<b>74,083</b>	75,194	101.5%	1,111	Caren Miles
64	Discipleship associate benefits	27,038	28,096	<b>28,011</b>	28,124	100.4%	113	
65	Whole & Healthy Church (formerly "Happening")	2,500	996	-	5,000		5,000	Whole & Healthy Church background checks/ training. Happening moved to youth events.
66	Diocesan youth events	10,000	50,246	14,500	14,500	100.0%	-	Harry Potter Day and general youth program expense. 2019 expense covered in part by line 58.
67	Youth communications/curriculum	4,000	4,632	4,000	4,000	100.0%	-	
68	Youth/ Young adult retreats	4,000	-	-	-	-	-	discontinued line item
69	Mission trips and pilgrimages	4,000	3,000	4,000	4,000	100.0%	-	
70	Travel & entertainment Youth Minister	3,000	6,106	3,000	1,500	50.0%	(1,500)	5/13/20 second round reduction.
71		<b>126,324</b>	<b>164,863</b>	<b>127,594</b>	<b>132,318</b>	<b>103.7%</b>	<b>4,724</b>	Note that Faith Formation and Family & Youth Ministry are under budget on a combined basis
	<b>Camps &amp; campus ministry</b>							
72	Campus ministries	83,000	83,000	83,000	83,000	100.0%	-	Direct support for Cal, Stanford, and SF State Canterbury ministries
73	Camp ministries	48,000	48,000	48,000	48,000	100.0%	-	Direct support for St Dorothy's Rest and Bishop's Ranch camp programs.
74	California Pacific Camp - St. Dorothy's	3,000	3,000	3,000	3,000	100.0%	-	Direct support for SDR hospital camp
76		<b>134,000</b>	<b>134,000</b>	<b>134,000</b>	<b>134,000</b>	<b>100.0%</b>	-	
77	<b>Total Faith Formation</b>	<b>473,726</b>	<b>451,778</b>	<b>477,720</b>	<b>464,219</b>	<b>97.2%</b>	<b>(13,501)</b>	<b>(13,501)</b>

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	<b>Communications</b>							
78	Communications Minister	91,406	<b>91,406</b>	<b>94,331</b>	95,746	101.5%	1,415	Stephanie Martin Taylor.
79	Benefits	28,156	<b>30,258</b>	<b>29,181</b>	29,437	100.9%	255	
80	Diocesan Convention	29,000	38,117	29,000	32,000	110.3%	3,000	Some of the \$38K in 2019 was late-arriving 2018 Convention expense. SMT says \$32K is appropriate budget for 2021 Convention.
81	Communications program expense	15,000	6,964	15,000	13,000	86.7%	(2,000)	We don't expect this underspend to continue.
82	Website and other technology expense	15,000	14,116	15,000	15,000	100.0%	-	
83	Travel & entertainment	5,000	3,366	5,000	5,000	100.0%	-	
<b>84</b>	<b>Total Communications</b>	<b>183,562</b>	<b>184,227</b>	<b>187,512</b>	<b>190,183</b>	<b>101.4%</b>	<b>2,670</b>	2,670
	<b>National Church Support</b>							
85	<b>Episcopal Church Apportionment</b>	580,000	568,251	590,000	580,000	98.3%	(10,000)	Adjusting for actual.
86	Provincial Assessment	12,000	12,000	12,000	12,000	100.0%	-	\$12K DioCal contribution is as high as any other diocese.
<b>87</b>	<b>Total National Church Support</b>	<b>592,000</b>	<b>580,251</b>	<b>602,000</b>	<b>592,000</b>	<b>98.3%</b>	<b>(10,000)</b>	
	<b>Multicultural Commissions</b>							
88	Afro-Anglican Commission	6,500	5,551	6,500	6,500	100.0%	-	
89	Asian Commission	10,000	6,446	10,000	10,000	100.0%	-	
90	Latino Ministry	5,000	3,488	5,000	5,000	100.0%	-	
90.5	<b>Indigenous Ministries</b>				<b>2,000</b>		<b>2,000</b>	5/13/20 addition.
<b>91</b>	<b>Total Multicultural Commissions</b>	<b>21,500</b>	<b>15,485</b>	<b>21,500</b>	<b>23,500</b>	<b>109.3%</b>	<b>2,000</b>	
	<b>Justice, Peace, &amp; Integrity of Creation</b>							
92	Oasis/LGBTQ Ministry	3,000	510	1,000	1,000	100.0%	-	Oasis has closed; 2021 funds available for LGBTQ support
93	Peace, Justice, & Hunger Commission	4,000	4,400	4,000	4,000	100.0%	-	
94	Episcopal Chaplaincy-Stanford Hosp.	3,000	-	-	-	-	-	Rev. Tom Jackson, chaplain at Stanford Hospital, has retired
95	Disaster Ministries	1,000	-	1,000	1,000	100.0%	-	
96	Police Chaplaincy-Marin	2,500	2,500	2,500	2,500	100.0%	-	Rev. Jan Heglund's budget
97	Sojourn Chaplaincy at SF General	20,000	20,000	20,000	20,000	100.0%	-	
98	Commission on Creation Care	1,000	1,004	2,000	2,000	100.0%	-	Our environmental commission restarted in 2020.
99	Global Companions Commission	2,500	2,500	2,500	2,500	100.0%	-	
100	Women's Ministries	3,000	1,819	3,000	3,000	100.0%	-	
<b>101</b>	<b>Total Justice, Peace, &amp; Integrity of Creat</b>	<b>40,000</b>	<b>32,733</b>	<b>36,000</b>	<b>36,000</b>	<b>100.0%</b>	<b>-</b>	

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	<b>Planned Giving/Development</b>							
102	Director of development	-	-	-	113,808		113,808	Davey Gerhard was charged to capital campaign in 2020.
103	Benefits for director of development	-	-	-	33,149		33,149	Davey Gerhard was charged to capital campaign in 2020.
104	Gift planning officer	95,711	99,388	<b>103,934</b>	-	0.0%	(103,934)	No plans to hire a gift planning officer at this time. Davey Gerhard will cover this responsibility.
105	Benefits for gift planning officer	42,722	38,984	<b>44,381</b>	-	0.0%	(44,381)	No plans to hire a gift planning officer at this time. Davey Gerhard will cover this responsibility.
106	Prog. Expenses--development	42,500	19,787	17,500	17,500	100.0%	-	Reduction in budget due to wind-down of capital campaign
107	Prog. Expenses-planned giving	15,000	5,709	10,000	-	0.0%	(10,000)	Reduction in budget due to wind-down of capital campaign
108	Travel & entertainment	8,000	14,863	8,000	4,000	50.0%	(4,000)	\$8K was for two person office. Reduced to \$4K for one person office.
<b>109</b>	<b>Total Planned Giving/Development</b>	<b>203,933</b>	<b>178,731</b>	<b>183,815</b>	<b>168,457</b>	<b>91.6%</b>	<b>(15,358)</b>	<b>(15,358)</b>
	<b>Treasurer's Office</b>							
110	CFO compensation	122,499	122,499	<b>126,419</b>	128,316	101.5%	1,896	Tom Ferguson
111	CFO & CFO emeritus benefits	48,677	54,058	<b>44,717</b>	49,926	111.6%	5,209	
112	CFO emeritus	17,455	17,459	18,066	18,066	100.0%	-	Jim Forsyth
	Archivist	6,500	6,042	<b>6,500</b>	6,500	100.0%	-	Michael Stroup
113	Independent audit of diocese	60,000	63,300	67,000	<b>63,000</b>	<b>94.0%</b>	<b>(4,000)</b>	<i>5/13/20 second round reduction. The FY 2018 audit conducted in 2020 went slightly over budget; it was our accounting manager's first year flying solo.</i>
114	Bank fees	115,000	19,120	122,000	20,000	16.4%	(102,000)	This line separates our utilization fees for lockbox and other services at Union Bank from the payroll fees charged by Paychex for the diocesan payroll.
	Payroll fees		114,213		115,000		115,000	Paychex fees for the diocesan payroll of 400 plus persons per payroll
116	Outside services	23,000	14,249	23,000	20,000	87.0%	(3,000)	2019 expense included Rita LaForce payroll, internal auditor job postings, Christmas bonuses for garage attendants, etc. A lower year than usual.
117	Travel & entertainment	5,000	3,555	5,000	<b>4,000</b>	<b>80.0%</b>	<b>(1,000)</b>	<i>5/13/20 second round reduction. TFF &amp; Sarah Crawford travel to CPG conferences for administrators and benefits managers.</i>
<b>118</b>	<b>Total Treasurer's Office</b>	<b>398,131</b>	<b>414,495</b>	<b>412,703</b>	<b>424,808</b>	<b>102.9%</b>	<b>12,105</b>	<b>12,105</b>



2021 EC approved budget for submission to Convention

	A	B		F	G	H		
	<i>The 2019 budget assumed a COLA of 3.5% for salaries. The actual COLA was 3.9%. The 2020 budget assumes a 3.5% COLA. Declines in benefits expense are due to DioHouse moving from Kaiser EPO High to Kaiser EPO 80 for medical insurance.</i>	<b>Convention Approved 2019 Budget w actual salaries &amp; benefits</b>	<b>2019 actual</b>	<b>2020 Convention Budget with actual salaries &amp; benefits</b>	<b>2021 Budget</b>	<b>Salary COLA</b>		<i>The proposed 2021 budget assumes a COLA of 1.5% for salaries, an increase in medical insurance premiums of 12%, and an increase in dental insurance premiums of 3%.</i>
	<b>Administration</b>							
119	Admin staff salaries	449,707	426,332	<b>474,519</b>	396,895	83.6%	(77,624)	2019 expense reduced while executive assistant position was open for a good part of the year. 2020 expense lower because Transitions Minister is moved to Congregational Ministry above.
120	Admin staff benefits	201,081	194,380	<b>199,910</b>	153,544	76.8%	(46,366)	Same as above
121	Medical premiums retired clergy & lay	25,000	24,852	25,000	27,000	108.0%	2,000	Retirement commitments made by previous bishop.
122	Diocesan House maintenance	32,000	57,332	32,000	32,000	100.0%	-	Custodians, repairs, etc. We had an expensive elevator rebuild in 2019.
123	Chancellor's retainer	92,700	167,477	92,700	92,700	100.0%	-	2019 negative variance due to ESC billings and approximately \$50K accrual for 2020 ESC appeal expense.
124	Computer equipment	4,000	1,130	4,000	4,000	100.0%	-	
125	IT support	68,500	69,459	68,500	70,000	102.2%	1,500	Weekly on-site hours and 24/7 support desk & server monitoring with Synoptek. We have an excellent field rep; this service is a good deal.
126	Computer software & subscriptions	20,000	20,215	20,000	21,000	105.0%	1,000	
127	Property & liability insurance	85,000	87,349	85,000	90,000	105.9%	5,000	Includes property, liability, workers comp, and auto insurance premiums.
128	Outside services	-	83,191	-	-	-	-	In 2020 we had a temp executive assistant for part of the year and then a \$12K conversion to permanent hire fee. Also temp accounting expense during the audit to assist Joann in her first audit.
129	Postage & delivery	14,000	11,084	12,000	12,000	100.0%	-	
130	Printing & reproduction	5,000	6,282	5,000	7,000	140.0%	2,000	
131	Hearst Avenue	15,000	15,000	15,000	15,000	100.0%	-	The Diocese owns the vicarages at Good Shepherd Berkeley and St Elizabeth & St Andrews and covers major repairs.
132	Real Estate Expense-Brentwood	16,500	16,323	16,500	17,000	103.0%	500	Property tax and weed abatement at Diocesan property held for development.
133	Office supplies	13,000	14,375	14,000	15,000	107.1%	1,000	
134	Telephone	14,000	7,175	14,000	8,000	57.1%	(6,000)	
135	Utilities	20,000	11,187	20,000	14,000	70.0%	(6,000)	
136	Depreciation expense	80,000	48,049	80,000	55,000	68.8%	(25,000)	DioHouse renovations from many years ago completed their depreciation schedule.
<b>137</b>	<b>Total Administration</b>	<b>1,155,488</b>	<b>1,261,192</b>	<b>1,178,128</b>	<b>1,030,139</b>	<b>87.4%</b>	<b>(147,990)</b>	(147,990)
<b>138</b>	<b>Total Expenditures</b>	<b>4,309,345</b>	<b>4,324,332</b>	<b>4,380,083</b>	<b>4,593,566</b>	<b>104.9%</b>	<b>213,483</b>	
	<i>Employer payroll tax &amp; 403b contribution resulting from COLA increases or decreases:</i>				<b>(3,249)</b>			
<b>139</b>	<b>Surplus (Deficit)</b>	<b>(9,255)</b>	<b>29,587</b>	<b>8,007</b>	<b>11,294</b>		<b>3,287</b>	