

2021 CHURCH OF THE GOOD SHEPHERD BUDGET WORKSHEET **Updated: 3-17-21**

Acct Code	Acct Description	2021 Budget	2020 Actual	2019 Actual	2018 Actual	2017 Actual	2016 Actual	2015 Actual
REVENUES								
Tithes and Offerings								
1-4000	Current Year Pledges	\$290,000.00	\$259,440.72	\$317,742.90	\$330,160.13	\$325,800.05	\$335,555.27	\$346,862.80
1-4001	Prior Year Pledges		\$600.00		\$16,630.00	\$405.00	\$2,000.00	\$6,850.00
1-4004	General Fund Unpledged	\$50,000.00	\$90,208.02	\$50,338.76	\$37,589.51	\$38,791.75	\$33,130.47	\$31,395.24
1-4005	Plate Offerings	\$3,000.00	\$505.00	\$7,907.50	\$7,113.50	\$6,909.59	\$6,434.09	\$6,758.79
1-4006	Miscellaneous		\$50.00			\$1,250.00	\$0.00	\$125.00
	Total Tithes and Offerings	\$343,000.00	\$350,803.74	\$375,989.16	\$391,493.14	\$373,156.39	\$377,119.83	\$391,991.83
Other Revenues								
1-4007	Reimbursements			\$127.40	\$15.50	\$23.50	\$15.50	\$11.50
1-4010	Operations Fundraiser					\$0.00	\$1,967.07	
1-4011	PPP Funds	\$30,000.00	\$67,493.29					
1-4115	Salary Supplement--Assistant Rector			\$300.00				
1-4116	Other Revenue		\$808.64					\$147.26
1-4119	Investment Income		\$67.19	\$215.70	\$1,261.93	\$712.61	\$134.43	
1-4106	Special Offerings					\$41.00	\$0.00	\$20.00
	Total Other Revenues	\$30,000.00	\$68,369.12	\$643.10	\$1,277.43	\$777.11	\$2,117.00	\$178.76
Transfers/Balance Sheet Funds								
1-4012	Endowment Income	\$94,000.00	\$92,947.00	\$84,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$71,000.00
1-4014	Transfers from other Funds			\$125,039.32	\$109,794.49	\$11,174.06	\$12,326.94	\$2,495.38
1-4015	Transfer from Stewardship Trust Capital Maintenance	\$28,940.00		\$130,554.98		\$40,000.00		
	Total Transfers	\$122,940.00	\$92,947.00	\$339,594.30	\$184,794.49	\$126,174.06	\$87,326.94	\$73,495.38
TOTAL REVENUES		\$495,940.00	\$512,119.86	\$716,226.56	\$577,565.06	\$500,107.56	\$466,563.77	\$455,860.42
Expenses								
Personnel								
1-5002	Clergy SECA	\$7,893.73	\$5,919.96	\$5,919.96	\$5,919.96	\$5,919.96	\$5,709.24	\$5,542.92
1-5003	Professional Development			\$6.89	\$105.02			
1-5004	Continuing Education	\$1,500.00	\$1,808.33	\$1,968.19	\$3,209.60	\$1,079.64	\$1,902.69	\$1,778.93
1-5103	Miscellaneous Personnel	\$750.00	\$724.36	\$1,430.00	\$0.00	\$75.00	\$52.10	\$219.35
1-5104	Travel for Deacon			\$1,167.95	\$667.57			
1-5402	Nursery Workers	\$4,500.00	\$4,040.00	\$4,220.00	\$4,248.75	\$4,045.00	\$2,607.00	\$2,930.00
1-6001	Church Salaries	\$140,682.50	\$159,007.73	\$178,326.07	\$182,288.27	\$189,282.55	\$171,628.81	\$148,357.90
1-6002	Rector Housing	\$52,463.50	\$26,000.05	\$26,000.04	\$26,000.04	\$26,000.04	\$26,000.01	\$21,999.96
1-6003	Rector and Organist Pension	\$25,078.79	\$22,904.74	\$16,643.41	\$20,043.17	\$20,188.64	\$19,198.70	\$18,540.00
1-6004	Life, Health, and Disability Insurance	\$44,280.87	\$49,580.32	\$36,951.64	\$37,126.98	\$34,016.18	\$31,111.00	\$28,331.64
1-6005	Travel for Priests	\$1,000.00	\$1,467.69	\$2,376.92	\$3,101.95	\$1,522.29	\$1,108.62	\$1,249.19

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1-6006	Payroll Taxes Payable	\$6,881.94	\$5,192.50	\$10,021.98	\$10,885.12	\$10,858.30	\$9,525.62	\$7,632.87
1-6007	Supply Priests	\$2,000.00		\$840.00	\$6,786.00	\$1,550.00	\$910.70	\$1,444.58
1-6010	Payroll Expenses	\$2,000.00	\$1,901.14	\$1,396.60	\$396.34	\$425.80	\$944.20	\$431.35
1-6113	Sexton Expense Reimbursement			\$456.42	\$9,848.86		\$13,955.96	\$14,543.20
1-6116	Rector's Business Expense	\$500.00	\$105.79	\$414.00	\$573.57	\$648.47	\$532.36	\$818.07
	Total Personnel	\$289,531.33	\$278,652.61	\$288,140.07	\$311,201.20	\$295,611.87	\$285,187.01	\$253,819.96
Buildings and Grounds								
1-5300	Building Maintenance and Repairs	\$8,000.00	\$7,872.87	\$3,826.43	\$37,192.67	\$9,173.98	\$9,107.54	\$24,385.70
1-5303	Cleaning Supplies	\$2,000.00	\$2,714.93	\$2,577.85	\$1,778.63	\$1,951.20	\$2,005.56	\$2,617.24
1-5305	Grounds	\$7,000.00	\$6,769.43	\$6,730.00	\$3,780.00	\$3,480.00	\$3,465.00	\$5,822.85
1-5308	Bldg. & Grounds-Capital Maintenance	\$28,940.00	\$35,279.09	\$126,908.55		\$31,973.59	\$0.00	
	Total Buildings and Grounds	\$45,940.00	\$52,636.32	\$140,042.83	\$42,751.30	\$46,578.77	\$14,578.10	\$32,825.79
Christian Education and Formation								
1-5400	Youth Ministries	\$1,000.00	\$1,933.11	\$3,143.44	\$1,466.63	\$721.64	\$2,180.33	\$998.35
1-5401	Children and Family Ministry	\$1,000.00	\$9.95	\$556.47	\$1,080.15	\$738.13	\$540.70	\$612.53
1-5403	Vacation Bible School			-\$61.52	\$566.46			
1-5405	Adult Education	\$500.00	\$208.21	\$28.24	\$469.47	\$724.18	\$0.00	\$202.53
1-5406	Miscellaneous Christian Education	\$500.00	\$374.66	\$349.78	\$309.89	\$9.98	\$585.34	\$223.34
1-5805	Spruill Fund Scholarships	\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
	Total Christian Education	\$5,000.00	\$2,525.93	\$6,016.41	\$5,892.60	\$4,193.93	\$5,306.37	\$4,036.75
Worship								
1-5500	Worship: General Expenses	\$500.00	\$611.24	\$613.26	\$739.27	\$1,123.58	\$922.70	\$771.24
1-5501	Music: General Expenses	\$1,250.00	\$1,255.83	\$437.89	\$1,451.94	\$1,762.01	\$1,991.47	\$1,379.02
1-5502	Music Personnel (and Choral Scholars)	\$1,500.00	\$640.00	\$1,628.74	\$2,190.85	\$2,894.29	\$5,241.53	\$3,241.27
1-5503	Instrument Maintenance	\$1,500.00	\$1,495.09	\$1,234.32	\$1,600.22	\$1,612.31	\$1,823.43	\$1,642.23
1-5504	Altar Guild	\$1,250.00	\$1,076.60	\$1,117.25	\$1,249.98	\$1,532.23	\$1,621.84	\$2,066.00
	Total Worship	\$6,000.00	\$5,078.76	\$5,031.46	\$7,232.26	\$8,924.42	\$11,600.97	\$9,099.76
Parish Life								
1-5600	Parish Life: General Expenses	\$1,000.00	\$717.44	\$1,983.01	\$9,498.12	\$3,740.31	\$3,586.12	\$3,507.92
	Total Parish Life	\$1,000.00	\$717.44	\$1,983.01	\$9,498.12	\$3,740.31	\$3,586.12	\$3,507.92
Fund Raising								
1-5700	Pledge Campaign Expenses	\$500.00	\$20.22	\$0.00	\$758.60	\$231.57	\$246.19	\$351.93
	Total Fund Raising	\$500.00	\$20.22	\$0.00	\$758.60	\$231.57	\$246.19	\$351.93
Outreach and Pastoral Care								
1-5800	Outreach: General Expenses	\$2,500.00		-\$1,261.90	\$2,710.45	\$1,753.12	\$7,878.89	\$3,929.68

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1-5811	Snack Bag Program	\$2,000.00	\$2,643.32	\$2,778.86	\$4,366.93	\$2,248.86	\$4,121.11	\$5,426.15
1-5813	Christmas Stars/Special Appeal		-\$751.38	-\$600.00				\$400.00
1-5818	Day School Contributions		-\$43,624.73	\$105,320.36	\$36,300.00			
	Pastoral Care	\$500.00						\$70.17
	Total Outreach	\$5,000.00	-\$41,732.79	\$106,237.32	\$43,377.38	\$4,001.98	\$12,000.00	\$9,826.00
Operating & Program Support								
1-5005	Miscellaneous Expenses	\$500.00	\$477.35	\$1,962.87	\$586.78	\$512.40	\$512.38	\$512.40
1-5900	Insurance	\$34,000.00	\$32,591.83	\$33,072.75	\$34,509.50	\$33,791.00	\$32,534.53	\$31,738.70
1-5901	Utilities	\$38,000.00	\$34,129.06	\$47,227.92	\$45,372.89	\$41,376.86	\$45,517.09	\$52,410.82
1-5902	Telephone and Internet	\$4,500.00	\$4,360.75	\$5,749.44	\$5,638.45	\$5,516.83	\$5,207.08	\$4,568.80
1-5903	Kitchen Supplies	\$250.00		\$114.95	\$122.84	\$117.58	\$208.87	\$121.80
1-5904	Tech Equipment and Support	\$10,000.00	\$14,785.58	\$13,661.68	\$16,008.52	\$15,752.83	\$15,834.50	\$15,498.90
1-5905	Stationery and Printing	\$5,000.00	\$120.72	\$3,195.82	\$3,353.55	\$2,475.08	\$2,509.05	\$3,083.81
1-5906	Office Supplies	\$1,500.00	\$3,231.82	\$3,628.43	\$1,280.21	\$1,351.13	\$1,215.92	\$1,968.21
1-5907	Postage	\$2,000.00	\$1,787.33	\$1,403.46	\$1,556.41	\$2,539.73	\$1,947.96	\$2,018.82
1-5908	Audit/Professional Fees	\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
1-5909	Vestry Retreat	\$500.00		\$1,280.99	\$300.00	\$12.96	\$216.47	\$1,104.88
1-5910	Diocesan Convention Expenses	\$1,500.00	\$374.24	\$2,523.18	\$2,044.16	\$1,050.00	\$1,127.81	\$1,651.51
1-5911	Advertising	\$2,000.00	\$1,425.97	\$2,553.00	\$2,104.87	\$1,002.27	\$2,889.42	\$2,604.00
1-5912	Solid Waste and Recycling	\$500.00		\$481.47	\$454.73	\$384.36	\$135.34	
1-5915	Bank Service Charges	\$3,500.00	\$3,629.51	\$1,937.60	\$1,551.31	\$1,376.34	\$1,970.10	\$1,602.70
1-5916	Less Day School Audit Reimbursement			\$0.00	\$0.00	-\$500.00	-\$500.00	-\$500.00
1-5917	Less Day School Workers Comp. Reimbursement			\$0.00	\$0.00	-\$3,000.00	-\$3,000.00	-\$3,000.00
1-5918	Less Day School Reimbursement			\$0.00	-\$13,800.00	-\$27,600.00	-\$27,600.00	-\$25,300.04
1-5919	Interest Expense	\$500.00	\$501.62	\$696.24	\$518.00	\$554.00	\$0.00	\$12.00
1-6009	Cleaning Service	\$7,500.00		\$2,470.00	\$2,151.10	\$8,190.34	\$444.49	
	Total Operating	\$113,750.00	\$97,415.78	\$123,959.80	\$105,753.32	\$86,903.71	\$83,171.01	\$92,097.31
Diocesan Support								
1-7000	Fair Share	\$49,831.08	\$54,369.31	\$44,665.66	\$51,100.28	\$49,921.00	\$50,888.00	\$50,295.00
	Total Fair Share	\$49,831.08	\$54,369.31	\$44,665.66	\$51,100.28	\$49,921.00	\$50,888.00	\$50,295.00
Reimbursement Expenses								
1-9003	Reimbursable Expenses			\$150.00				
TOTAL EXPENSES		\$516,552.41	\$449,683.58	-\$716,226.56	-\$577,565.06	-\$500,107.56	-\$466,563.77	\$455,860.42
GRAND TOTAL		-\$20,612.41	\$62,436.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PERSONNEL BUDGET

			1-5002 - Clergy SECA (Fica/Med)	1-6001 - Church Salaries	1-6002 - Housing	1-6003 - Pension	1-6004 - Life Health & Disability Insurance	1-6006 - Payroll Taxes Payable
Matt Johnson (Jan 1 - April 18)	Stipend	\$10,905.00		\$10,905.00				
	Housing	\$11,667.00			\$11,667.00			
	<i>Base Salary</i>	\$22,572.00						
	SECA	\$1,726.76	\$1,726.76					
	<i>Base for Pension calculation</i>	\$24,298.76						
	Pension - 18%	\$4,373.78				\$4,373.78		
	Life Insurance	\$64.00					\$64.00	
	Dental Insurance	\$616.00					\$616.00	
	Health Insurance	\$9,359.00					\$9,359.00	
	Total Compensation	\$38,711.53						
Matt Johnson (April 18 - Aug 31)	Stipend	\$14,021.00		\$14,021.00				
	Housing	\$15,000.00			\$15,000.00			
	<i>Base Salary</i>	\$29,021.00						
	SECA	\$2,220.11	\$2,220.11					
	<i>Base for Pension calculation</i>	\$31,241.11						
	Pension - 18%	\$5,623.40				\$5,623.40		
	Life Insurance	\$83.00					\$83.00	
	Dental Insurance (April 18 - June 30)	\$440.00					\$440.00	
	Health Insurance (April 18 - June 30)	\$6,685.00					\$6,685.00	
	Total Compensation	\$44,072.51						
New Priest (May 1 - Dec 31)	Stipend	\$25,796.50		\$25,796.50				
	Housing	\$25,796.50			\$25,796.50			
	<i>Base Salary</i>	\$51,593.00						
	SECA	\$3,946.86	\$3,946.86					
	<i>Base for Pension calculation</i>	\$55,539.86						
	Pension - 18%	\$9,997.18				\$9,997.18		
	Life Insurance	\$147.00					\$147.00	
	Dental Insurance	\$904.00					\$904.00	
	Health Insurance	\$13,752.00					\$13,752.00	
	Total Compensation	\$80,340.04						
Lawrence Goering	Salary	\$58,500.00		\$58,500.00				
	FICA/MED	\$4,475.25						\$4,475.25
	Pension	\$5,084.43				\$5,084.43		
	Life Insurance	\$14.87					\$14.87	
	Dental Insurance	\$756.00					\$756.00	
	Health Insurance	\$11,460.00					\$11,460.00	
Total Compensation	\$80,290.55							
Tom Parker	<i>Hourly rate</i>	\$17.00						
	<i>Hours per week</i>	15						
	Salary	\$13,260.00		\$13,260.00				

PERSONNEL BUDGET

		1-5002 - Clergy SECA (Fica/Med)	1-6001 - Church Salaries	1-6002 - Housing	1-6003 - Pension	1-6004 - Life Health & Disability Insurance	1-6006 - Payroll Taxes Payable
FICA/MED	\$1,014.39						\$1,014.39
Total Compensation	\$14,274.39						
Ernest Jones							
<i>Hourly rate</i>	\$17.50						
<i>Hours per week</i>	20						
Salary	\$18,200.00		\$18,200.00				
FICA/MED	\$1,392.30						\$1,392.30
Total Compensation	\$19,592.30						
Total	\$277,281.33	\$7,893.73	\$140,682.50	\$52,463.50	\$25,078.79	\$44,280.87	\$6,881.94

2021 Day School Budget

REVENUE

Tuition and Fees

2-4000	School Tuition	\$393,600.00	
2-4004	Registration	\$440.00	
2-4010	Supply Fees	\$2,000.00	sliding scale of supply fees necessary
	Total Tuition and Fees	\$396,040.00	

Grants and Other Programs

2-4003	Grant Income	\$0.00	
2-4006	Food Program Reimbursement	\$30,000.00	realistic monthly reimbursement \$2500
	Total Grants and Other Programs	\$30,000.00	

Fundraisers

2-4007	Fund Raising	\$0.00	
2-4016	Annual Campaign/Abundant Gifts	\$0.00	
	Total Fundraisers	\$0.00	

Other Income

2-4008	Other Income	\$2,000.00	small grants will continue to flow due to pandemic
2-4009	Teacher Appreciation	\$0.00	
2-4011	Restricted Gifts	\$0.00	
2-4012	Outreach from Good Shepherd	\$0.00	
	Total Other Income	\$2,000.00	

Transfers/Balance Sheets Funds

	Transfers/Balance Sheets Funds	\$0.00	
	Total Transfers/Balance Sheets Funds	\$0.00	

TOTAL REVENUE	\$430,040.00		
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EXPENSES

Personnel

2-5200	Sexton Salary	\$0.00	included with staff salaries
2-5201	Staff Salaries	\$349,330.00	\$1.00/hour raise
2-5202	FICA	\$26,723.75	
2-5204	Staff Development	\$2,000.00	
2-5205	Payroll Expenses	\$4,440.00	
2-5206	Travel	\$500.00	
2-5207	Sexton FICA	\$0.00	included with FICA
2-5208	Sexton Expense Reimbursement	\$0.00	
2-5918	Staff Incentives/Special Pay	\$1,000.00	regular treats and encouragements are essential
2-5927	Director Continuing Education	\$0.00	part of staff development
	Total Personnel	\$383,993.75	

Day School Operation Expenses

2-5900	Advertising	\$0.00	
2-5901	Reimbursement to Good Shepherd	\$0.00	
2-5902	Recruiting	\$300.00	
2-5903	Telephone	\$1,200.00	
2-5904	Food	\$18,000.00	donated foods and cheaper options reduced food prices
2-5906	Parent/Staff Functions	\$750.00	
2-5907	General Office Expenses	\$400.00	
2-5908	Accident/Workers Comp	\$4,500.00	
2-5912	Insurance	\$500.00	
2-5913	Parent Education	\$0.00	
2-5914	Kitchen Supplies	\$1,500.00	
2-5916	Miscellaneous Expenses	\$1,000.00	
2-5917	Bank Charges	\$1,000.00	cards have to be paid off
2-5920	Printed Materials	\$0.00	
2-5924	Interest Expense	\$0.00	
2-5925	Furniture/Equipment Purchases	\$1,500.00	several items need to be replaced soon
2-5926	Technology	\$0.00	
	Total Day School Operating Expenses	\$30,650.00	

Day School Student Expenses

2-5400	Educational Supplies	\$3,500.00
2-5401	Educational Equipment	\$500.00
2-5402	Student Activities	\$0.00
	Total Day School Student Expenses	\$4,000.00

Building and Grounds

2-5300	Building Repairs/Maintenance	\$0.00
2-5302	Property Improvements	\$0.00
2-5303	Cleaning Supplies	\$5,000.00 deliveries of PPE and cleaning supplies will continue
	Total Building and Grounds	\$5,000.00

Day School Fundraising

2-6000	Fundraising Expenses	\$500.00
2-6001	Annual Campaign Expenses	\$0.00
	Total Day School Fundraising	\$500.00

TOTAL EXPENSES **\$424,143.75**

NET TOTAL **\$5,896.26**

Tuition

	#children	5 star tuition	Income
Infant 1 (Caterpillars I)	2	\$790.00	\$1,580.00
Infant 2 (Caterpillars II)	3	\$790.00	\$2,370.00
Young Toddlers (Butterflies)	5	\$750.00	\$3,750.00
Toddler 1 (Dragonflies)	6	\$750.00	\$4,500.00
Toddler 2 (Fireflies)	6	\$725.00	\$4,350.00
Older Toddlers (Grasshoppers)	6	\$725.00	\$4,350.00
Young Preschool (Bumblebees)	9	\$700.00	\$6,300.00
Pre-K (Red Robins)	8	\$700.00	\$5,600.00
TOTAL	45		\$32,800.00 current (5 star) monthly tuition income
			\$393,600.00 12 months

	#children	4 star tuition	Income
Infant 1 (Caterpillars I)	2	\$701.00	\$1,402.00
Infant 2 (Caterpillars II)	3	\$701.00	\$2,103.00
Young Toddlers (Butterflies)	5	\$701.00	\$3,505.00
Toddler 1 (Dragonflies)	6	\$701.00	\$4,206.00
Toddler 2 (Fireflies)	6	\$647.00	\$3,882.00
Older Toddlers (Grasshoppers)	6	\$647.00	\$3,882.00
Young Preschool (Bumblebees)	9	\$630.00	\$5,670.00
Pre-K (Red Robins)	8	\$630.00	\$5,040.00
TOTAL	45		\$29,690.00 4 star monthly tuition income

Salaries

First Name	Last Name	notes	DOH	years service	\$ per hour	hours / week	hours / year	annual compensation	\$0.75 increase	\$1.00 increase	\$1.50 increase	\$2.00 increase
				18	\$11.00	40	2080	\$24,960.00	\$26,520.00	\$27,040.00	\$28,080.00	\$29,120.00
				2	\$10.00	40	2080	\$20,800.00	\$22,360.00	\$22,880.00	\$23,920.00	\$24,960.00
				0	\$10.00	40	2080	\$20,800.00	\$22,360.00	\$22,880.00	\$23,920.00	\$24,960.00
				13	\$10.75	40	2080	\$22,360.00	\$23,920.00	\$24,440.00	\$25,480.00	\$26,520.00
				4	\$10.25	40	2080	\$21,320.00	\$22,880.00	\$23,400.00	\$24,440.00	\$25,480.00
				13	\$12.00	40	2080	\$27,040.00	\$28,600.00	\$29,120.00	\$30,160.00	\$31,200.00
				1	\$10.00	40	2080	\$20,800.00	\$22,360.00	\$22,880.00	\$23,920.00	\$24,960.00
				6	\$10.50	40	2080	\$21,840.00	\$23,400.00	\$23,920.00	\$24,960.00	\$26,000.00
				1	\$10.00	40	2080	\$20,800.00	\$22,360.00	\$22,880.00	\$23,920.00	\$24,960.00
				0	\$10.00	35	1820	\$18,200.00	\$19,565.00	\$20,020.00	\$20,930.00	\$21,840.00
				12	\$10.75	40	2080	\$22,360.00	\$23,920.00	\$24,440.00	\$25,480.00	\$26,520.00
				3	\$10.25	30	1560	\$15,990.00	\$17,160.00	\$17,550.00	\$18,330.00	\$19,110.00
				0	\$10.00	40	2080	\$20,800.00	\$22,360.00	\$22,880.00	\$23,920.00	\$24,960.00
								\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
TOTAL								\$323,070.00	\$342,765.00	\$349,330.00	\$362,460.00	\$375,590.00
difference from current									\$19,695.00	\$26,260.00	\$39,390.00	\$52,520.00