

**MINUTES
OF A REGULAR MEETING OF
THE VESTRY OF
EPISCOPAL CHURCH OF ST. JOHN THE BAPTIST, APTOS, CALIFORNIA**
a California nonprofit religious corporation

December 8, 2020

A regular meeting of the Vestry of Episcopal Church of St. John the Baptist, Aptos, California, a California nonprofit religious corporation (the “Parish”), was held via Zoom conference at 6:30 p.m. on Tuesday, December 8, 2020, pursuant to notice duly given.

ATTENDANCE

Vestry Members ⁽¹⁾	Present	Absent	Others Present
The Rev. Tracy Wells Miller, Rector	X		Nelson Crandall, Treasurer and Clerk of the Vestry
Annie Henry (2022)	X		Andrew Pudan
Barbara Raney (2020)	X		Debra Spencer
Bart Coddington, Senior Warden (2021)	X		Heather Richardson
Benjamin Davis, Junior Warden (2021)	X		Kathy Butler
Chris Rowen (2022)	X		Win Fernald
Francis Bayaca (2021)	X		Lisa Freeman, ACYP Director
Karen Greenleaf (2020)	X		Person identified as C
Michael Hudson (2021)	X		Person identified as Jan
Nancy Shephard (2022)	X		Eileen Fernald (off screen)
Patricia McGowan (2020)	X		
Sally Lewis (2020)	X		
Vacancy (2022)			

The order of presentation of the items below does not necessarily reflect the order of discussion of the items at the meeting.

OPENING

Mother Tracy called the meeting to order at 6:40 p.m. and led the opening prayer. For a devotional exercise, those in attendance performed a Lectio Divina on Luke 2:1-7.

¹ Term ends in December in the year indicated.

APPROVAL OF THE MINUTES OF THE OCTOBER AND NOVEMBER VESTRY MEETINGS

After brief discussion, and upon motion duly made, seconded, and unanimously carried with one abstention, the following resolution was adopted:

RESOLVED, that the minutes of the October 13 and November 10 meetings of the Vestry are hereby approved as amended.

CLERGY HOUSING ALLOWANCE RESOLUTION

Upon motion duly made, seconded, and unanimously carried, the following recitals and resolutions were adopted:

WHEREAS, Section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income a church-designated allowance paid to her as part of her compensation to the extent used by her for actual expenses in owning or renting a home; and

WHEREAS, the Rev. Tracy Wells Miller is compensated by Episcopal Church of St. John the Baptist, Aptos, California (the "Parish") exclusively for services as a minister of the gospel; and

WHEREAS, the Parish does not provide Mother Tracy with a rectory; be it therefore

RESOLVED, that the compensation for the Rev. Tracy Wells Miller for the year 2021 shall include \$60,000 per year designated as a housing allowance.

APPROVAL OF THE APTOS COMMUNITY YOUTH PROGRAM 2021 BUDGET

Before the meeting, ACYP Director Lisa Freeman distributed the 2021 Budget attached as Exhibit A. Upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the Aptos Community Youth Program 2021 budget is approved as presented.

RECOGNITION OF BISHOP'S APPEAL DONORS

Upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that Karen Greenleaf is authorized to place substantially the following statement in the Parish eNews: The Vestry is grateful for the following St. John's families who give financially to support the Bishop's Appeal: [Names of the families].

SERVICE ON THE APTOS COMMUNITY YOUTH COMMITTEE (ACYC)

ACYP Director Lisa Freeman gave a presentation on what service on the ACYC involves. Barb Raney is rotating off from the ACYC position reserved for a member of the Vestry. Lisa invited the members of the Vestry who are interested in serving to apply for membership. The same applications that are required of other persons who serve on the ACYC is also required for Vestry members.

FOOD PANTRY DECISION

Before the meeting, Mother Tracy circulated the proposal from MarieLouise Minvielle attached as Exhibit B. After brief discussion, and upon motion duly made, seconded, and unanimously carried, the following resolutions were adopted:

RESOLVED, that the food pantry proposal received from MarieLouise Minvielle is approved

RESOLVED FURTHER, that the Architecture & Space Use Committee is authorized to decide where to locate the food pantry.

DECISION TO PUT QUESTION TO THE CONGREGATION

The next item of business involved a proposed use of the Community Project Fund. Vestry policy requires the fund to be used for an outreach ministry to be determined by the congregation as a whole and in which the congregation is involved. (Note: at the request of the Outreach Committee, the Vestry waived the foregoing requirement to fund \$10,000 in emergency grants when the COVID-19 shelter-in-place was first imposed.)

Mother Tracy advised the Vestry that the Outreach Committee has asked the Vestry to put to the congregation the following two questions:

1. Should the Parish use a part of the Community Project Fund now, since it is difficult under the COVID-19 shelter-in-place for parishioners to take part together in a group project? (The current fund balance is approximately \$94,600.)
2. If so, should \$20,000 be used to provide grants to local community entities in lieu of the Helpful Shop grants that are normally made yearly? (Because the Helpful Shop was closed from the beginning of the shelter-in-place through October, no funds are available for grants this year.)

Gift vs. Loan. There was a discussion about whether, instead of making gifts, the CPF might loan money for the Helpful Shop to use to fund grants. The consensus on the Vestry was that outright grants were preferable to a loan to the Helpful Shop.

Assessment of Need. There was a discussion of the extent to which traditional Helpful Shop donees depend on grants from the Helpful Shop. It was observed that although the Helpful Shop has supported certain organizations consistently, the Helpful Shop has not made any continuing commitments to provide funding. It was also observed that in its grant criteria, the Helpful Shop looks for local organizations that are not otherwise well funded.

Eligible Voters. There was a discussion of who among the congregation should be entitled to vote on the use of the CPF. The consensus was that the eligibility requirement should be the same as for the election of the Vestry.

Voting Process. There was a discussion of the process for involving the congregation. The consensus was that there would be an announcement of a Parish-wide Zoom meeting to discuss the proposal, that some additional time should be taken to allow parishioners to discuss the proposal among themselves via Realm or otherwise, and then a vote should be taken by Zoom poll, Survey Monkey, or similar technology.

Award Process. The consensus of the Vestry was that the Helpful Shop grant committee would allocate any money received from the CPF in accordance with its usual criteria.

Upon motion duly made, seconded, and unanimously carried, the following resolutions were adopted:

RESOLVED, that the officers of the Parish are directed to call a Parish Zoom meeting to discuss the proposal of the Outreach Committee to use Community Project Funds to pay for \$20,000 in the kinds of grants that the Helpful Shop would normally make.

RESOLVED FURTHER, that the officers of the Parish are authorized to determine, or to appoint persons responsible for determining, how to implement the foregoing resolution.

2021 OPERATING BUDGET

Treasurer Nelson Crandall presented a discussion draft budget reported by the Finance Committee, a copy of which is attached as Exhibit C. The Vestry discussed the assumptions underlying the discussion draft budget and the policies that should underlie the budget. It was noted that the Stewardship Committee had received verbal commitments for an additional \$15,900 in pledges not reflected in the discussion draft. At the end of the discussion, the budget had been revised to read as attached as Exhibit D. Upon motion duly made, seconded, and unanimously carried, the following resolution was adopted:

RESOLVED, that the discussion draft budget as revised is approved as the 2021 operating budget of the Parish, with the expectation that the budget will be revised at the January meeting to reflect the results of the Parish's 2020 activities and results of the 2021 annual pledge drive.

REPORT OUT

The consensus of the Vestry was that the following items should be reported to the Parish on Realm:

- Approved a balanced 2021 operating budget
- Approved the Aptos Community Youth Program 2021 budget

- Agreed to hold a Mutual Ministry Review via Zoom on December 22, to be facilitated by Joanna Shreve (this was decided before the meeting)
- Agreed to put to the congregation the question of whether the Parish should use the Community Project Fund to pay Helpful Shop grants this year
- Approved the placement of a food pantry on the campus, with the Architecture and Space Use Committee to determine the exact location

EVALUATION

Each participant in the meeting gave a one- or two-word evaluation of the meeting. The words used included long, productive, circular, diligent.

ADJOURNMENT

Mother Tracy led a closing prayer. The meeting was adjourned at 9:58 p.m.

Respectfully submitted,

Nelson Crandall

Nelson Crandall, Clerk of the Vestry

EXHIBIT A
ACYP BUDGET

ENDOWMENT INCOME 2021	\$	125,000.00
PROGRAM EXPENSES		
Program Project and Activity Fund	\$	26,516.00
Lounge Maintenance and Custodial Support	\$	500.00
Insurance	\$	1,000.00
Marketing	\$	1,000.00
Printing and Purchase of ACYP Printer	\$	500.00
Storage Unit	\$	1,800.00
Lounge Internet	\$	200.00
COVID-19 Protective Equipment	\$	100.00
Youth Incentives	\$	1,000.00
TOTAL PROGRAM EXPENSES	\$	32,616.00
SUPPORT STAFF AND VOLUNTEERS		
Background checks	\$	1,000.00
Community Youth Program Assistant	\$	13,000.00
Bookkeeping Administration	\$	2,300.00
Parish Administration Offset	\$	1,000.00
Employer Taxes & Worker's comp	\$	1,545.60
TOTAL SUPPORT STAFF AND VOLUNTEERS	\$	18,845.60
COMMUNITY YOUTH PROGRAM DIRECTOR		
Salary	\$	49,344.00
Payment In Lieu of Medical Benefit	\$	11,436.00
Dental	\$	585.56
Life Insurance and Disability Benefits	\$	916.20
Pension	\$	5,470.20
Gas Milage	\$	1,000.00
Employer Taxes & Worker's comp	\$	4,786.00
TOTAL COMMUNITY YOUTH PROGRAM DIRECTOR	\$	73,537.96
TOTAL FUNDS USED 2021	\$	124,999.56

EXHIBIT B

FOOD PANTRY MANAGEMENT PROPOSAL

MarieLouise Minvielle
112 Madeline Drive
Aptos, CA
95003
831-234-0075
mlminvielle@yahoo.com

Dear Episcopal Church of St. John the Baptist,

Thank you for being willing to house a community food pantry in honor of Aptos resident, Ziva Mitnick, who passed away from Acute Myeloid Leukemia in December of 2019. In Kindergarten she wrote that if she were president, she would feed the homeless, and this community food pantry will grant her wish by feeding those in need in our Aptos community.

For the purchase of the physical food pantry, we will be fundraising via the Live Like Coco foundation. This will provide a paper trail of donations as well as a receipt for those that would like one for tax purchases. We will not only fundraise for the purchase of the pantry, but also for maintenance costs and the Live Like Coco foundation will hold a reserve for that. Live Like Coco has generously offered to match \$200 worth of donations. Installation of the pantry will be provided by community volunteers.

The pantry will operate on a take what you need, leave what you can structure. Weekly, per a schedule, community members will check on the pantry, making sure that food is being rotated and that the structure looks good. Should any issues arise, I will be notified and in turn will notify the church of any issues. Funds from the reserve and community volunteers will take care of needed repairs.

The Aptos Community Youth Program will be responsible for gathering art supplies and painting the pantry.

Thank you again for making Ziva's wish a reality and for supporting those in need in our community.

Kindly,

MarieLouise Minvielle

EXHIBIT C

OUTREACH COMMITTEE PROPOSAL

From: Jon Showalter <showalterjon@gmail.com>
Sent: Monday, December 7, 2020 10:29 AM
To: Vestry
Cc: Outreach Committee
Subject: [Vestry] Community Project Fund
Attachments: fund.pdf

Dear Vestry,

On this month's agenda is a proposal from the Outreach Committee to take \$25,000 from the Community Project Fund and distribute it as grants to the various non-profits in the County as the Helpful Shop hasn't the funds to do so.

While the immediate needs of the non-profits that serve our community in these times of COVID are real, our impulse to assist does not have to take away from the Fund's larger mission. We can help meet these urgent needs by having the Fund lend the \$25,000 to the Helpful Shop and allow it to utilize the established grant funding process to maintain the Shop's presence in the community. A five-year loan to the Helpful Shop will not diminish its ongoing work to any great extent as it has recurring revenues.

The Community Fund was established to allow St. John's members to participate in a project upon which they agreed that has a greater impact than the normal grant giving process of either the Outreach Committee or the Helpful Shop. The fund allows us to engage in understanding the community around us deeper, on a larger scale, and God willing, leaves something to those in need that only a greater amount of money can allow; the Fund allows us to dream bigger. \$25,000 now and the \$10,000 from last year reduces the Fund by fully one third

This proposal was not considered by the Outreach Committee, as I was in Michigan when it was considered, nor was there time for the Committee to reconsider the matter before your meeting tomorrow.

Thank you for your consideration.

Jon

EXHIBIT D DISCUSSION DRAFT 2021 OPERATING BUDGET

Plug numbers: you can change cells this color	Formulas: don't change cells this color						2021 BUDGET SURPLUS: \$3,326
Assumption: No inside services in 2021							
							2021 Budget
Annual Pledges*	Pledges received:	\$286,000	Discount:	5%			\$271,700
Helpful Shop Tithe (Net Loss)	Avg sales/month:	\$4,000	Open Months:	9			\$3,600
Fundraisers*	Xmas Total:	\$3,000	Avg Other Events	\$1,000	Other Events	2	\$5,000
Other Income* (see Other Income tab)							\$24,057
PPP Loan proceeds	Available:	\$38,000	2020 shortfall:	\$4,000			\$34,000
Schlegel Bequest	Available:	\$49,500	% to new memorial fund:	0%	Duration of fund in years:	5	\$0
*Subject to Fair Share							\$338,357
							\$335,031
Base Expenses (see Base Expenses tab)							\$335,031
Outreach	Base Expense:	\$7,550	Adjustment	\$0	Adjustment	\$0	\$0
Newcomers	Base Expense:	\$1			Adjustment	\$0	\$0
Stewardship	Base Expense:	\$137			Adjustment	\$0	\$0
Office Manager add'l compensation @ \$20/hr	add'l hours per week	0	pension and life ins.	\$0			\$0
							\$335,031

Surplus (Deficit) | Other Income | Base Expenses

2021 BUDGET SURPLUS: \$3,326

Formulas: don't change cells this color

Assumption: No inside services in 2021

QuickBooks Account #		Actual through November	Budget	To Be Budgeted	
40110	Loose Offerings (Anon. Gifts)	\$462	\$3,500	\$462	=Actual
40121	Prior Year Pledges Realized	\$880	\$2,000	\$880	=Actual
40130	Identifiable Offerings	\$20,881	\$10,000	\$22,000	2020 budget plus \$1K/mo from single nonpledging donor
40151	Easter Offering	\$0	\$1,200	\$0	=Actual
40153	Christmas Offering	\$0	\$1,200	\$0	=Actual
40159	Holy Days - Other	\$166	\$1,000	\$166	=Actual
40160	Memorial, Birthday, Anniv	\$470	\$200	\$200	=Actual
40183	Amazon Smile	\$110	\$150	\$120	=Actual / 11 *12
40189	Other Event Income (like Piano series)	\$0	\$2,000	\$0	=Actual
41200	Facilities Use	\$570	\$5,000	\$0	Assumes no facilities income
	Interest and Dividend Income	\$210	\$250	\$229	=Actual / 11 *12
	TOTAL			\$24,057	

Surplus (Deficit) | **Other Income** | Base Expenses

2021 BUDGET SURPLUS: \$3,326

Plug numbers: you can change cells this color

Formulas: don't change cells this color

Assumption: No inside services in 2021

QuickBooks Account #		2020 Actual thru Nov.	2020 Budget	To Be Budgeted	Calculation of Column G
CLERGY					
50110	Clergy Conference	\$290	\$0	\$0	None expected
50120	Substitute Clergy	\$1,310	\$1,000	\$1,000	=2020Budget
50121	Substitute Clergy mileage	\$0	\$0	\$0	=2020 Actual Through _____
EDUCATION					
50220	Adult Education	\$0	\$95	\$0	=2020 Actual Through _____
50240	Sunday School	\$0	\$135	\$0	=2020 Actual Through _____
50250	Youth Group	\$0	\$3,000	\$0	=2020 Actual Through _____
OUTREACH					
50310	Outreach	\$1,500	\$1,500	\$1,500	=2020 Actual Through _____
50320	COPA	\$0	\$1,500	\$3,000	Anticipated COPA dues
50325	English as a second language - ESL	\$0	\$50	\$50	=2020 Actual Through _____
50330	Sheltering (Homeless) Program AFC Dues	\$0	\$0	\$3,000	Anticipated AFC dues (there was a special fundraiser in 2020)
50331	Sheltering (Homeless) Program expenses	\$0	\$0	\$0	assumes no actual housing of residents
50340	CDSP -Theological Education	\$0	\$0	\$0	=2020 Actual Through _____
50390	Work of the Diocese Fair Share			\$43,131	\$20,600 plus 20% of annual pledges, Helpful Shop Tithe, Fundraisers, and Other Income in excess of \$206,000
PARISH LIFE					
50420	Hospitality/Coffee Hour	(\$279)	\$420	\$0	=2020 Actual Through _____, but not less than zero
50430	Newcomers	\$0	\$1	\$1	Placeholder
50440	Parish Care	\$0	\$1	\$1	Placeholder
50490	Vestry Retreat	\$1,320	\$500	\$0	Anticipated Zoom retreat
STEWARDSHIP					
50610	Stewardship	\$137	\$553	\$137	=2020 Actual Through _____
50611	Endowment Legacy Society	\$0	\$1	\$1	Placeholder
WORSHIP					
50705	Worship & Liturgy, assets (was 50760)	\$157	\$250	\$157	=2020 Actual Through _____
50710	Altar Supplies, consumable	\$649	\$700	\$649	=2020 Actual Through _____
50720	Altar Flowers	\$341	\$500	\$0	assumes people will donate flowers when needed
50730	Organ & Piano Maint.	\$1,960	\$0	\$1,500	guess based on 2020 experience
50740	Independent Contractor Musicians	\$0	\$150	\$2,800	Cover's Andy's vacation Sundays and \$200/mo organist
50750	Music Supplies	\$1,339	\$250	\$300	per feedback from Andy
50765	Other Worship Events/Food	\$0	\$0	\$0	=2020 Actual Through _____
FACILITIES					
51005	Youth Program Cost Contribution	\$0	(\$12,570)	(\$9,632)	Based on draft ACYP annual budget
51010	Buildings Maintenance (repairs)	\$4,208	\$8,000	\$5,000	Assumes reduced wear and tear in 2021 and that some 2020 expenses were misapplied
51011	Reserve - Major Building Repair	\$0	\$3,017	\$2,860	1% of annual pledges collected (at end of year)
51012	Equipment & fixture repair/replacement	\$3,375	\$1,000	\$1,000	=2020 Budget
51013	Fire Protection System Maint	\$0	\$650	\$650	=2020 Budget
51014	Bldg. Systems Maintenance (scheduled)	\$0	\$2,000	\$1,000	guess based on 2020 experience
51015	Landscaping & Grounds	\$4,722	\$8,000	\$7,270	=2020 Budget (\$550*12 for landscaping)+ \$400 for mulch+\$270 gopher control
51020	Janitorial Supplies & Svcs.	\$776	\$1,151	\$847	=2020 Actual / 11 * 12
51025	Fire Alarm Maintenance Contr	\$765	\$1,020	\$1,020	=2020 Budget
51026	Reserve - saving for 5 year fire inspection	\$0	\$300	\$300	Assume the budgeted amount will become actual, but maybe not
51035	Security Services	\$600	\$0	\$0	Service discontinued
51041	Utilities - Electricity	\$5,991	\$9,000	\$6,536	=2020 Actual / 11 * 12
51042	Utilities - Natural Gas	\$1,172	\$2,100	\$1,279	=2020 Actual / 11 * 12
51043	Utilities - Building Water	\$2,692	\$3,025	\$2,937	=2020 Actual / 11 * 12
51044	Utilities - Landscape Water	\$4,580	\$4,427	\$4,997	=2020 Actual / 11 * 12
51045	Utilities - Trash and recycling	\$1,548	\$1,800	\$1,688	=2020 Actual / 11 * 12
51050	Property Assessments	\$1,270	\$1,050	\$1,295	=1.02% of 2020 Actual Through _____
51051	Annex Portable Rent	\$4,936	\$4,764	\$5,943	Per contract (\$495.25*12); includes taxes and fees
INSURANCE GENERAL					
51110	Umbrella Policy & Liab. Ins	\$6,381	\$7,320	\$6,961	=2020 Actual / 11 * 12
51160	Workers Compensation	\$1,774	\$1,014	\$1,500	based on last two quarterly payments

Surplus (Deficit) Other Income **Base Expenses**

Plug numbers: you can change cells this color

Formulas: don't change cells this color

Assumption: No inside services in 2021

QuickBooks Account #		2020 Actual thru Nov.	2020 Budget	To Be Budgeted	Calculation of Column G
INSURANCE GENERAL					
51110	Umbrella Policy & Liab. Ins	\$6,381	\$7,320	\$6,961	=2020 Actual / 11 * 12
51160	Workers Compensation	\$1,774	\$1,014	\$1,500	based on last two quarterly payments
OFFICE/ADMINISTRATION					
51210	Marketing & Visibility (was Advertising)	(\$372)	\$350	\$350	Assumes we will still have expenses here
51220	Bank Service Charges/Vanco net fees	\$428	\$27	\$357	Assumes monthly charge equal to 2020 charges/9
51225	Payroll Service / Bookkeeping software	\$1,299	\$1,390	\$1,600	=2020 Actual / 11 * 12
51230	Dues & Subscriptions	\$0	\$1	\$1	Placeholder
51239	Copies over contract	\$235	\$15	\$256	=2020 Actual / 11 * 12
51240	Office Supplies (plus postage)	\$553	\$1,410	\$603	=2020 Actual / 11 * 12
51242	Computer Software for Office work (Realm)	\$2,317	\$500	\$1,274	
51244	Rector Business Expense	\$0	\$351	\$0	=2020 Actual Through _____
51246	Mileage -Rector (moved from 61040)	\$853	\$0	\$853	=2020 Actual Through _____
51248	Education Fund - Rector (moved from 6107)	\$470	\$500	\$470	=2020 Actual Through _____
51250	Printing & Publications	\$0	\$110	\$0	=2020 Actual Through _____
51260	Telephone	\$2,601	\$2,787	\$2,837	=2020 Actual / 11 * 12
51265	Internet Services	\$1,320	\$1,043	\$1,440	=2020 Actual / 11 * 12
51266	Online communication tools (Zoom, Realm)	\$0	\$1	\$436	Estimated Zoom, Realm subscriptions
51280	Annual Audit	\$0	\$350	\$350	Assumes we won't get it for free next year
51285	Bookkeeping expense (Church portion)	\$13,118	\$10,908	\$10,710	=14 hours per month at \$75/hr times .85
OFFICE EQUIPMENT					
51405	Computer Equipment	\$230	\$0	\$230	=2020 Actual Through _____
51407	Computer & software maintenance	\$0	\$225	\$0	=2020 Actual Through _____
51410	Office Equip. Maintenance	\$1,557	\$1,511	\$1,699	=2020 Actual / 11 * 12
SALARIES & COMPENSATION					
PART TIME SALARIES					
60110	Bookkeeper Expense (moved to 51285)				
60120	Office Manager Salary	\$16,403	\$19,000	\$20,296	=2020 Budget+\$1296 for dental insurance
60140	Nursery Care	\$881	\$1,500	\$1,500	=2020 Budget
60050	Director of Music Ministries	\$30,532	\$34,375	\$34,375	=2020 Budget
60056	Youth Music Camp Leader	\$0	\$0	\$0	=2020 Budget
60060	Children's Ministry Coordinator	\$7,104	\$10,921	\$10,921	=2020 Budget
60090	Custodian/Janitor	\$1,904	\$3,000	\$3,000	=2020 Budget
RECTOR					
61010	Salary -Rector	\$20,894	\$23,448	\$31,700	Per Vestry resolution
61020	Housing -Rector	\$53,462	\$60,000	\$60,000	Per Vestry resolution
61030	Medical Insurance -Rector	\$19,162	\$19,500	\$20,904	=2020 Actual / 11 * 12
61032	Life Insurance-Rector	\$160	\$127	\$174	=2020 Actual / 11 * 12
61040	Mileage -Rector (moved to 51246)	\$0	\$1,000	\$0	
61050	Pension Premium -Rector	\$13,769	\$15,021	\$16,506	=91,700*18%
61060	Dental/Disability Ins-Rector	\$1,268	\$1,809	\$1,522	=2020 Actual / 11 * 12
61070	Sabbatical Resv. -Rector	\$0	\$3,000	\$3,000	=2020 Budget
61075	Education Fund - Rector (moved to 51248)	\$0	\$0	\$0	
65010	Payroll Taxes	\$6,957	\$7,970	\$6,989	=2020 Actual/11*12 less \$600 to be reimbursed from Helpful Shop
65600	Recruit Employees Expenses	\$0	\$290	\$0	=2020 Actual Through _____
Base Expenses				\$335,031	

Surplus (Deficit) Other Income **Base Expenses**

EXHIBIT E APPROVED 2021 OPERATING BUDGET

Plug numbers: you can change cells this color	Formulas: don't change cells this color				2021 BUDGET SURPLUS: \$3,102
Assumption: No inside services in 2021					
Annual Pledges*	Pledges received:	\$301,900	Discount:	5%	2021 Budget
Helpful Shop Tithe (Net Loss)*	Avg sales/month:	\$4,000	Open Months:	7	\$286,805
Fundraisers*	Xmas Total:	\$1,500	Avg Other Events	\$1,000	\$1,970
Other Income* (see Other Income tab)			Other Events	1	\$2,500
Cash Reserves from PPP Loan	Available:	\$38,000	2020 shortfall:	\$4,000	\$24,057
*Subject to Fair Share					\$34,000
Base Expenses (see Base Expenses tab)					\$349,332
Outreach	Base Expense:	\$7,550	Adjustment	\$0	\$341,892
Newcomers	Base Expense:	\$1	Adjustment	\$0	\$0
Stewardship	Base Expense:	\$808	Adjustment	\$499	\$499
Office Manager add'l compensation @ \$20/hr	add'l hours per week	1	pension and life ins.	\$1,999	\$800
					\$3,039
					\$346,230
Surplus (Deficit) Other Income Base Expenses					

2021 BUDGET SURPLUS: \$3,102					
Formulas: don't change cells this color Assumption: No inside services in 2021					
QuickBooks Account #	Description	Actual through November	Budget	To Be Budgeted	
40110	Loose Offerings (Anon. Gifts)	\$462	\$3,500	\$462	=Actual
40121	Prior Year Pledges Realized	\$880	\$2,000	\$880	=Actual
40130	Identifiable Offerings	\$20,881	\$10,000	\$22,000	2020 budget plus \$1K/mo from single nonpledging donor
40151	Easter Offering	\$0	\$1,200	\$0	=Actual
40153	Christmas Offering	\$0	\$1,200	\$0	=Actual
40159	Holy Days - Other	\$166	\$1,000	\$166	=Actual
40160	Memorial, Birthday, Anniv	\$470	\$200	\$200	=Actual
40183	Amazon Smile	\$110	\$150	\$120	=Actual / 11 *12
40189	Other Event Income (like Piano series)	\$0	\$2,000	\$0	=Actual
41200	Facilities Use	\$570	\$5,000	\$0	Assumes no facilities income
	Interest and Dividend Income	\$210	\$250	\$229	=Actual / 11 *12
	TOTAL			\$24,057	
Surplus (Deficit) Other Income Base Expenses					

2021 BUDGET SURPLUS: \$3,102

Plug numbers: you can change cells this color

Formulas: don't change cells this color

Assumption: No inside services in 2021

QuickBooks Account #		2020 Actual thru Nov.	2020 Budget	To Be Budgeted	Calculation of Column G
CLERGY					
50110	Clergy Conference	\$290	\$0	\$0	None expected
50120	Substitute Clergy	\$1,310	\$1,000	\$1,000	=2020 Budget
50121	Substitute Clergy mileage	\$0	\$0	\$0	=2020 Actual Through _____
EDUCATION					
50220	Adult Education	\$0	\$95	\$0	=2020 Actual Through _____
50240	Sunday School	\$0	\$135	\$300	guess
50250	Youth Group	\$0	\$3,000	\$3,000	2020 Budget
OUTREACH					
50310	Outreach	\$1,500	\$1,500	\$1,500	=2020 Actual Through _____
50320	COPA	\$0	\$1,500	\$3,000	Anticipated COPA dues
50325	English as a second language - ESL	\$0	\$50	\$50	=2020 Actual Through _____
50330	Sheltering (Homeless) Program AFC Dues	\$0	\$0	\$3,000	Anticipated AFC dues (there was a special fundraiser in 2020)
50331	Sheltering (Homeless) Program expenses	\$0	\$0	\$0	assumes no actual housing of residents
50340	CDSP - Theological Education	\$0	\$0	\$0	=2020 Actual Through _____
50390	Work of the Diocese Fair Share			\$45,485	\$20,600 plus 20% of annual pledges, Helpful Shop Tithe, Fundraisers, and Other Income in excess of \$206,000
PARISH LIFE					
50420	Hospitality/Coffee Hour	(\$279)	\$420	\$0	=2020 Actual Through _____, but not less than zero
50430	Newcomers	\$0	\$1	\$1	Placeholder
50440	Parish Care	\$0	\$1	\$1	Placeholder
50490	Vestry Retreat	\$1,320	\$500	\$0	Anticipated Zoom retreat
STEWARDSHIP					
50610	Stewardship	\$137	\$553	\$808	Karen's estimate
50611	Endowment Legacy Society	\$0	\$1	\$1	Placeholder
WORSHIP					
50705	Worship & Liturgy, assets (was 50760)	\$157	\$250	\$157	=2020 Actual Through _____
50710	Altar Supplies, consumable	\$649	\$700	\$649	=2020 Actual Through _____
50720	Altar Flowers	\$341	\$500	\$0	assumes people will donate flowers when needed
50730	Organ & Piano Maint.	\$1,960	\$0	\$1,500	guess based on 2020 experience
50740	Independent Contractor Musicians	\$0	\$150	\$2,800	Cover's Andy's vacation Sundays and \$200/mo organist
50750	Music Supplies	\$1,339	\$250	\$300	per feedback from Andy
50765	Other Worship Events/Food	\$0	\$0	\$0	=2020 Actual Through _____
FACILITIES					
51005	Youth Program Cost Contribution	\$0	(\$12,570)	(\$9,632)	Based on draft ACYP annual budget
51010	Buildings Maintenance (repairs)	\$4,208	\$8,000	\$5,000	Assumes reduced wear and tear in 2021 and that some 2020 expenses were misapplied
51011	Reserve - Major Building Repair	\$0	\$3,017	\$3,019	1% of annual pledges collected (at end of year)
51012	Equipment & fixture repair/replacement	\$3,375	\$1,000	\$1,000	=2020 Budget
51013	Fire Protection System Maint	\$0	\$650	\$650	=2020 Budget
51014	Bldg. Systems Maintenance (scheduled)	\$0	\$2,000	\$1,000	guess based on 2020 experience
51015	Landscaping & Grounds	\$4,722	\$8,000	\$7,270	=2020 Budget (\$550*12 for landscaping)+ \$400 for mulch+\$270 gopher control
51020	Janitorial Supplies & Svcs.	\$776	\$1,151	\$847	=2020 Actual / 11 * 12
51025	Fire Alarm Maintenance Contr	\$765	\$1,020	\$1,020	=2020 Budget
51026	Reserve - saving for 5 year fire inspection	\$0	\$300	\$300	Assume the budgeted amount will become actual, but maybe not
51035	Security Services	\$600	\$0	\$0	Service discontinued
51041	Utilities - Electricity	\$5,991	\$9,000	\$6,536	=2020 Actual / 11 * 12
51042	Utilities - Natural Gas	\$1,172	\$2,100	\$1,279	=2020 Actual / 11 * 12
51043	Utilities - Building Water	\$2,692	\$3,025	\$2,937	=2020 Actual / 11 * 12
51044	Utilities - Landscape Water	\$4,580	\$4,427	\$4,997	=2020 Actual / 11 * 12
51045	Utilities - Trash and recycling	\$1,548	\$1,800	\$1,688	=2020 Actual / 11 * 12
51050	Property Assessments	\$1,270	\$1,050	\$1,295	=1.02% of 2020 Actual Through _____
51051	Annex Portable Rent	\$4,936	\$4,764	\$5,943	Per contract (\$495.25*12); includes taxes and fees

	Surplus (Deficit)	Other Income	Base Expenses
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Plug numbers: you can change cells this color

Formulas: don't change cells this color

Assumption: No inside services in 2021

QuickBooks Account #		2020 Actual thru Nov.	2020 Budget	To Be Budgeted	Calculation of Column G			
INSURANCE GENERAL								
51110	Umbrella Policy & Liab. Ins	\$6,381	\$7,320	\$6,961	=2020 Actual / 11 * 12			
51160	Workers Compensation	\$1,774	\$1,014	\$1,500	based on last two quarterly payments			
OFFICE/ADMINISTRATION								
51210	Marketing & Visibility (was Advertising)	(\$372)	\$350	\$350	Assumes we will still have expenses here			
51220	Bank Service Charges/Vanco net fees	\$428	\$27	\$357	Assumes monthly charge equal to 2020 charges/9			
51225	Payroll Service / Bookkeeping software	\$1,299	\$1,390	\$1,600	=\$1,440 for payroll and \$160 for QuickBooks upgrade			
51230	Dues & Subscriptions	\$0	\$1	\$1	Placeholder			
51239	Copies over contract	\$235	\$15	\$256	=2020 Actual / 11 * 12			
51240	Office Supplies (plus postage)	\$553	\$1,410	\$603	=2020 Actual / 11 * 12			
51242	Computer Software for Office work (Realr)	\$2,317		\$1,274				
51244	Rector Business Expense	\$0	\$351	\$0	=2020 Actual Through _____			
51246	Mileage -Rector (moved from 61040)	\$853	\$0	\$1,000	Per letter of agreement			
51248	Education Fund - Rector (moved from 6107)	\$470	\$500	\$700	Per letter of agreement			
51250	Printing & Publications	\$0	\$110	\$0	=2020 Actual Through _____			
51260	Telephone	\$2,601	\$2,787	\$2,837	=2020 Actual / 11 * 12			
51265	Internet Services	\$1,320	\$1,043	\$1,440	=2020 Actual / 11 * 12			
51266	Online communication tools (Zoom, Realr)	\$0	\$1	\$436	Estimated Zoom, Realm subscriptions			
51280	Annual Audit	\$0	\$350	\$350	Assumes we won't get it for free next year			
51285	Bookkeeping expense (Church portion)	\$13,118	\$10,908	\$10,710	=14 hours per month at \$75/hr times .85			
OFFICE EQUIPMENT								
51405	Computer Equipment	\$230	\$0	\$230	=2020 Actual Through _____			
51407	Computer & software maintenance	\$0	\$225	\$0	=2020 Actual Through _____			
51410	Office Equip. Maintenance	\$1,557	\$1,511	\$1,699	=2020 Actual / 11 * 12			
SALARIES & COMPENSATION								
PART TIME SALARIES								
60110	Bookkeeper Expense (moved to 51285)							
60120	Office Manager Salary	\$16,403	\$19,000	\$20,296	=2020 Budget+\$1,296 for dental insurance			
60140	Nursery Care	\$881	\$1,500	\$1,500	=2020 Budget			
60050	Director of Music Ministries	\$30,532	\$34,375	\$34,375	=2020 Budget			
60056	Youth Music Camp Leader	\$0	\$0	\$0	=2020 Budget			
60060	Children's Ministry Coordinator	\$7,104	\$10,921	\$10,921	=2020 Budget			
60090	Custodian/Janitor	\$1,904	\$3,000	\$3,000	=2020 Budget			
RECTOR								
61010	Salary -Rector	\$20,894	\$23,448	\$31,700	Per Vestry resolution			
61020	Housing -Rector	\$53,462	\$60,000	\$60,000	Per Vestry resolution			
61030	Medical Insurance -Rector	\$19,162	\$19,500	\$20,904	=2020 Actual / 11 * 12			
61032	Life Insurance-Rector	\$160	\$127	\$174	=2020 Actual / 11 * 12			
61040	Mileage -Rector (moved to 51246)	\$0	\$1,000	\$0				
61050	Pension Premium -Rector	\$13,769	\$15,021	\$16,506	=\$91,700*18%			
61060	Dental/Disability Ins-Rector	\$1,268	\$1,809	\$1,522	=2020 Actual / 11 * 12			
61070	Sabbatical Resv. -Rector	\$0	\$3,000	\$3,000	=2020 Budget			
61075	Education Fund - Rector (moved to 51248)	\$0	\$0	\$0				
65010	Payroll Taxes	\$6,957	\$7,970	\$6,989	=2020 Actual/11*12 less \$600 to be reimbursed from Helpful Shop			
65600	Recruit Employees Expenses	\$0	\$290	\$0	=2020 Actual Through _____			
Base Expenses				\$341,892				
<table border="1"> <tr> <td>Surplus (Deficit)</td> <td>Other Income</td> <td>Base Expenses</td> </tr> </table>						Surplus (Deficit)	Other Income	Base Expenses
Surplus (Deficit)	Other Income	Base Expenses						