

SAINT TIMOTHY'S EPISCOPAL CHURCH VESTRY MEETING MINUTES – FINAL

Wednesday, October 21, 2020 - Zoom

Update Date: 10/22/2020

SUMMARY:

MOTIONS:

- **MOTION:** The Vestry voted unanimously to approve the 5 resolutions from the Treasurer regarding the benefits for parish employees in 2021.
- **MOTION:** The vestry voted unanimously to approve the procedures proposed by the Treasurer, Neal Matsunaga for the clergy discretionary funds. The account is part of the budget and its status will become a part of the Treasurer's report each month. The Rector's Warden and the Treasurer will receive the monthly reports regarding expenditures.
- **MOTION:** The Vestry voted unanimously to approve the proposed distribution of the Outreach funds for 2020 as recommended by the Outreach Committee and reviewed by the Finance Committee. The total funds for this distribution are \$70,550. The funds include the proceeds of Fruits of the Harvest, the allocation from the parish budget and the funds generated by Amazon Smile.
- **MOTION:** The Vestry voted unanimously to approve the minutes of the September 2020 vestry meeting, the Treasurer's report, the Rector's Report and the reports from the Outreach and Property Commissions.

ACTION ITEMS:

- **BUDGET:** Vestry members will review the SOURCE column in the Budget Worksheet file distributed by the Treasurer and supplied input for the 2021 budget for the lines where they are named
- **VESTRY 2021:** The 5 people who will go off vestry in 2021 will constitute the Vestry Search Committee along with the Rector and the Associate Rector. The group will decide on possible candidates before contacting them.

Attendees: Nancy Arroyoavila, Rayne Devlin, Rev. Todd Bryant, Linda Clark, Kari Doolittle, Dick Firth, Alison Hill, Scott MacDougall, Sally Shea Potts, Tom Linari, Neal Matsunaga, Rev. Susan Geissler-O'Neil, Steve Hedden, Trudy Macmillan, Mike Olden

Absent: No one was absent from the meeting

- 1. Opening Prayer – Pastor Todd –**
- 2. Review and Confirm Agenda**
- 3. Introduction of Guests –** There were no guests at the meeting.
- 4. Recurring Action Items –** Minutes, Treasurer's, Rector's, and Commission Reports
 - a. Approve minutes from the September 16, 2020 vestry meeting.
 - b. Treasurers Report, Balance Sheet and P&L through 30 September 2020
 - c. Rector and Commission Reports - Rector, Property, Outreach
 - d. **MOTION:** Moved and approved all the reports and the minutes of the vestry meeting in September

MOTION: Approve all minutes and submitted reports

5. Non-Recurring Action Items

a. Employee Benefits for 2021 – Neal Matsunaga

- Medical/Dental Plan options for full time employees
- Medical/Dental Plan options for employees working 20 hours/week or more
- Medical coverage for overage children
- EAP (Employee Assistance Plan)
- BWA (Benefit Waiver Allowance)

St Timothy's Church 2021 Employee Resolution #1

For the calendar year 2021, of the four medical plans available in the Diocese of California, St. Timothy's will offer at no cost to eligible employees (30 or more hours/week) and their dependents the **Kaiser EPO 80** health plan and **Cigna-Dental/Ortho**. If an employee chooses a plan with a higher premium than covered by St. Timothy's, then that employee will pay the difference between their elected plan and St. Timothy's covered plan of equal enrollment tier (single to single, dual to dual, family to family).

St Timothy's Church 2021 Employee Resolution #2

Employer will not be responsible for the premiums of an over-age child when this coverage changes the tier of enrollment. Employee contributions for insurance premiums can be deducted from payroll on a pre-tax basis.

St Timothy's Church 2021 Employee Resolution #3

Part-time employees (those working a minimum of 20 hours/week but less than 30) are eligible to enroll in Diocesan group medical or dental plans. St. Timothy's will assume 0% of premiums for plan(s) indicated in Resolution #1 above and the balance of premiums will be the responsibility of the employee. Employee contributions for insurance premiums can be deducted from payroll on a pre-tax basis.

St Timothy's Church 2021 Employee Resolution #4

St. Timothy's will provide EAP to ALL employees working at least 20 but less than 30 hours per week.

St Timothy's Church 2021 Employee Resolution #5

St. Timothy's will not provide a Benefit Waiver Allowance (BWA) for eligible medical and/or dental insurance coverage that is waived.

MOTION: The 5 2021 Employee Benefit resolutions were approved by the vestry unanimously.

b. Rector Discretionary Fund Management – Neal Matsunaga

MOTION: The vestry has reviewed the procedures regarding the clergy discretionary fund drafted by the Treasurer - Neal Matsunaga and approves them for use in the future.

This process has the full support of Pastor Todd. The Associate Rector does not have a separate discretionary fund.

c. Outreach Grants – 2020 – Alison Hill

MOTION: The St. Timothy's vestry approves the proposed distribution of Outreach funds as drafted and approved by the Outreach Committee and reviewed and approved by the Finance Committee.

6. Discussion Items

a. 2021 Budget Preparation – Neal Matsunaga

2021 Budget Schedule

This year's budget preparation schedule is:

Fri. 10/16	budget preparation information sent to Vestry members.
Wed. 11/18	budget requests due to the treasurer.
Wed. 12/2	initial budget review by the Finance Committee
Wed. 12/9	final budget review by the Finance Committee
Wed. 12/16	budget presented to the Vestry for initial approval
Wed. 1/13/2021	budget, with final pledge income, reviewed by the Finance Committee
Wed. 1/20/2021...	budget, with final pledge income, presented to the Vestry for final approval.

Neal reviewed the Proposed Budget spreadsheet. The person named in the SOURCE column is responsible for adding the number to the 2021 Budget column
Neal showed the Request Worksheet where the justification of changes should be documented.
Neal reviewed the schedule listed above.

b. 2020 & 2021 Pledge Update – Neal Matsunaga

Neal reviewed his Treasurer's report. The pledge income is behind projections by \$31,000.

Contributing income (income from those NOT pledging) is positive –

Neal showed a profile of the 162 2020 pledges

Range: \$40,000+ to < \$1000

½ of the pledges are \$3000 or less

Average pledge is \$4000

Median pledge is \$2500

32% of the pledge income comes from 11 families

The spread of the pledges has not changed.

7 families have not yet paid anything on their pledge

14 pledges have given more than they pledged

The church is vulnerable to the loss of any of the heavy pledgers

c. 2021 Vestry Nominations – Dick Firth

Vestry Members whose terms complete in January 2021:

Nancy Arroyoavila – Stewardship

Kari Doolittle – Administration

Dick Firth – Rector's Warden

Alison Hill – Outreach

Tom Linari – Junior Warden/Property

The 2020 vestry was short one person. In theory, we need 6 people for the 2021 vestry.

Dick recommended that the 5 people who are leaving the vestry will come up with suggestions and share it among themselves and present the list to the vestry at the November meeting.

Pastor Todd: 2021 is a great time to serve given that many of the meetings will be over Zoom.

Dick will organize the nominating committee meetings.

Neal reminded Dick that the some of the slots will NOT be 3 year terms

Pastor Todd will tell the congregation that they can nominate before the end of the year

7. FYI

a. Rector

Shown current view of the Parish Hall –

Suggested Morning Prayer in the Parish Hall and 10:00 in the church to avoid sanitizing between services'

b. Diocesan Convention – Saturday, October 17 – Pastor Todd

Todd was elected to the Diocese Executive Committee at the Diocesan Convention

c. Property Commission – Tom Linari

Parish Hall floor has been refinished. Pastor Todd shared a picture. The expansion joints were repainted.

The kitchen floor is rougher than the hall due to Danville code changes to preventing slipping.

Sandy Varco has drafted a letter the contractor about the roughness to go the contractor about correcting the roughness. The letter is not necessarily needed due to the 5 year warranty on the floor.

8. Closing Prayer – Nancy Arroyoavila

Next Tidings Deadline – Sunday October 25, 2020
Next Regular Vestry Meeting – Wednesday November 18, 2020

St Timothy's Calendar for Vestry as of 10/22/2020

Date	Event
Friday, October 16	2021 budget materials emailed to vestry members
Saturday, October 17 - virtual	Diocesan Convention
Wednesday, October 21 – 6:30 pm – Zoom	Vestry Meeting
Sunday, October 25	November Tidings deadline
Sunday, November 8 – <i>Time undecided</i>	Thanksgiving Food Drive for MCC Bag drop off #1
Sunday, November 15 – <i>Time undecided</i>	Thanksgiving Food Drive for MCC Bag drop off #2
Wednesday, November 18	Budget Requests due to Treasurer – Neal Matsunaga
Wednesday, November 18 – 6:30 pm – Zoom	Vestry Meeting
Wednesday, November 25	December Tidings Deadline
Wednesday, December 2	Finance Committee – Initial Budget Review
Wednesday, December 9	Finance Committee – Final Budget Review
Wednesday, December 16 – 6:30 pm – Zoom	Vestry Meeting
Wednesday, December 16	Draft budget presented to vestry
Thursday, December 17	Tidings Deadline (?)
2021	
Wednesday, January 13	Finance Committee – Budget with projected Pledge Income review
Wednesday, January 20 – 6:30 pm - Zoom	Vestry Meeting
Wednesday, January 20 – at Vestry Meeting	Final Budget presented to vestry and voted on
Sunday, January 31	Annual Meeting (?)

Submitted by Sally Shea Potts, Vestry Clerk

Rector's Report October 2020

Reopening

Hopefully Contra Costa will go to Orange soon, by next Tuesday hopefully. Once the announcement occurs, that will kick us into the gear of having socially distanced, on-campus, limited attendance worship. In the meantime, we will be working on the many, many details behind the scenes.

Livestream

It's been a bumpy road, but we will reengage live on this Sunday, October 25.

Stewardship

We've had several dozen people mailing their envelopes. We will need to emphasize mailing.

Will probably need to adjust our expectation that the virtual ingathering will not be a rush of pledges. We may be a week or two behind on when we start really getting granular on our pledge count.

Convention

Our delegates joined the first virtual convention. It was largely successful and weirdly personal.

Treasurer's Report

October 21, 2020

Financial Highlights

- Financial results through September are positive overall due to inclusion of PPP loan funds in the Other Income part of the operating budget. There is an underrun in Pledge Income due mainly to pledges that have not made any or are behind in payments and an underrun in Expenses reflecting a decrease in expenses due to shelter in place protocols.
- Pledge income in our approved budget for 2020 is based on 159 pledges. Our budget included a projected revenue shortfall of about \$58,400 (\$13,400 more pledge dollars assumed and a projected deficit of \$45,034.
- 7 pledges for \$21,100 have not made any payments yet in 2020. Last month this number was 8 pledges for \$26,100.
- 42 pledges are paid in full for \$186,416. Last month it was 36 for \$154,151.
- Year to date budget vs actual results, adjusted for amortizing "pledges paid in full" in the current year, are:

	Budget	Actual	Difference
Pledge Income	\$493,966	\$459,041	\$(34,925)
Other Income	\$ 51,443	\$118,765	\$ 67,322
Expenses	\$580,656	\$552,157	\$ 28,499
Net Income	\$(35,247)	\$ 25,649	

Income

The Pledge Income difference reflects about \$15,825 for pledges that have not made any payments yet through the first 9 months of 2020 and about \$31,299 for pledges that are behind in payments. Had this money been received our pledge income would have been about \$12,199 over budget.

Other Income difference due to:

Loose Plate \$(5,980) and Facilities Cost Sharing \$(5,999) under budget offset by Contributing Income about \$9,840 above budget and inclusion of \$73,329 of PPP loan funds as operating income.

Expenses – Operating expense difference is the sum of a number of over and under budget items, with the main ones being:

Personnel expenses \$18,821 under budget

Altar Guild expenses \$2,649 under budget

Christian Formation expenses \$813 under budget

Children & Youth Ministry expenses \$2,616 under budget

Fellowship expenses \$2,610 under budget

Administrative expenses \$7,524 under budget

Facilities expenses \$671 under budget

Finance expenses \$(10,585) over budget due to timing of insurance and property tax payments.

Contingency expenses \$2,815 under budget

Action Item

- Approve management, reporting and oversight process for clergy discretionary funds.
- Approve a resolution for the benefits that St. Timothy's will offer eligible employees in 2021:
 - Medical/dental insurance plan
 - Responsibility for premiums for over-age children
 - Responsibility for premiums for employees who work 20 - <30
 - Cigna EAP coverage for employees who work at least 20 but less than 30 hours per week
 - Provision of a Benefits Waiver Allowance

Other Status

- Summary profile of 2020 pledges and giving to date.
- Budget preparation time has arrived. Budget prep packages have been emailed to all Vestry members with budget responsibilities. If you would like assistance preparing a budget request the Finance Committee and I are ready to work with you. Schedule for preparation of the 2021 budget is:
 - 10/16 – budget preparation information sent to Vestry members
 - 11/18 – budget requests due to the treasurer
 - 12/2 – initial budget review by the Finance Committee
 - 12/9 – final budget review by the Finance Committee
 - 12/16 – budget presented to the Vestry for initial approval
 - 1/13 – budget, with final pledge income, presented to the Finance Committee
 - 1/20/21 – budget, with final pledge income, presented to the Vestry for final approval.
- Livestream capital fund drive through 9/30
 - 60 donors have made commitments
 - Totaling \$61,005
 - Have received \$54,220

Neal Matsunaga

Saint Timothy's Episcopal Church

Balance Sheet

As of September 30, 2020

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	
10001 - Heritage Checking	273,379.98
10002 - Heritage Savings	5,000.08
17103 - Schwab	176,574.78
17104 - TD Ameritrade	336,020.83
Total Checking/Savings	790,975.67
Other Current Assets	
13000 - Special Loan	6,000.00
Total Other Current Assets	6,000.00
Total Current Assets	796,975.67
Fixed Assets	
18000 - Fixed Assets	
18001 - Bell Tower	64,000.00
18002 - Church Building	206,463.00
18003 - Education Wing	29,133.00
18004 - Equipment	94,354.00
18005 - Furniture	283.00
18006 - Grace House & Columbarium	1,800,000.00
18007 - Land	12,000.00
18008 - Land Improvements	62,854.00
18009 - Parish Hall	117,630.00
18010 - Ackerman Property	580,850.00
Total 18000 - Fixed Assets	2,967,567.00
Total Fixed Assets	2,967,567.00
Other Assets	
17101 - SSGA Endowment Fund	480,535.41
17102 - SSGA Endowment Gain/Loss	149,526.96
Total Other Assets	630,062.37
TOTAL ASSETS	4,394,605.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	9,648.84
Total Accounts Payable	9,648.84
Other Current Liabilities	
21006 - Prepaid Pledges 2020	15,332.39
Total Other Current Liabilities	15,332.39
Total Current Liabilities	24,981.23
Total Liabilities	24,981.23
Equity	
31300 - Perm. Restricted Net Assets	
31501 - SSGA Endowment Fund	630,062.37
31503 - Fixed Assets	2,967,567.00
Total 31300 - Perm. Restricted Net Assets	3,597,629.37
31500 - Temp. Restricted Net Assets	
31510 - Program	360,748.05
31520 - Outreach	119,968.05

5:31 PM

10/05/20

Accrual Basis

Saint Timothy's Episcopal Church

Balance Sheet

As of September 30, 2020

	<u>Sep 30, 20</u>
Total 31500 - Temp. Restricted Net Assets	480,716.10
32000 - Unrestricted Net Assets	217,975.60
Net Income	<u>73,302.74</u>
Total Equity	<u>4,369,623.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,394,605.04</u></u>

Saint Timothy's Episcopal Church
Profit & Loss Budget vs. Actual
 January through September 2020

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 - Donations				
41000 - Pledge Income				
41120 - Prepaid Pledges Rec'd Prev Year	47,785.33	47,338.51	446.82	100.9%
41100 - Current Year Pledges	441,602.61	446,627.25	-5,024.64	98.9%
41300 - Prior Year Pledges Rec'd Late	1,835.00	0.00	1,835.00	100.0%
Total 41000 - Pledge Income	491,222.94	493,965.76	-2,742.82	99.4%
42000 - Plate Offering				
42100 - Loose Plate	2,120.38	8,100.00	-5,979.62	26.2%
42150 - Contributing Income	34,064.57	24,224.99	9,839.58	140.6%
Total 42000 - Plate Offering	36,184.95	32,324.99	3,859.96	111.9%
43000 - Special Gifts	100.00	0.00	100.00	100.0%
44000 - Operating Support				
44200 - Facilities Cost Sharing	10,843.27	16,842.00	-5,998.73	64.4%
44300 - Flower Donations	1,026.05	1,875.01	-848.96	54.7%
Total 44000 - Operating Support	11,869.32	18,717.01	-6,847.69	63.4%
45000 - Other Income				
45100 - eScrip Remittance	-1.26	0.00	-1.26	100.0%
45200 - Amazon Smile	-24.16	0.00	-24.16	100.0%
45300 - Interest Income	272.38	208.24	66.14	132.1%
45400 - Miscellaneous Income	148.44	194.99	-46.55	76.1%
45500 - PPP Funds	73,329.45			
Total 45000 - Other Income	73,724.85	401.23	73,323.62	18,374.7%
Total 40000 - Donations	613,102.06	545,408.99	67,693.07	112.4%
Total Income	613,102.06	545,408.99	67,693.07	112.4%
Gross Profit	613,102.06	545,408.99	67,693.07	112.4%
Expense				
66900 - Reconciliation Discrepancies	0.00			
60000 - Operating Expenses				
61000 - Diocesan Assessment	83,445.93	83,445.75	0.18	100.0%
62000 - Personnel Expense				
62100 - Clergy Compensation				
62110 - Rector	71,439.50	71,433.00	6.50	100.0%
62120 - Associate Rector	58,647.38	58,651.51	-4.13	100.0%
62130 - Supply Clergy/Honoraria	0.00	0.00	0.00	0.0%
62198 - Clergy Pension Premiums	27,272.61	28,094.99	-822.38	97.1%
62199 - Clergy Benefits & Insurance	23,558.13	22,895.24	662.89	102.9%
Total 62100 - Clergy Compensation	180,917.62	181,074.74	-157.12	99.9%
62200 - Lay Staff Compensation				
62201 - Family Minister	0.00	0.00	0.00	0.0%
62202 - Music Director	31,007.22	30,109.50	897.72	103.0%
62203 - Office Manager	15,040.87	15,295.50	-254.63	98.3%
62213 - Office Staff-Temporary Help	0.00	675.76	-675.76	0.0%
62204 - Bookkeeper	8,500.00	15,800.01	-7,100.01	54.5%
62205 - Childcare Assistant	393.49	2,253.74	-1,860.25	17.5%
62296 - Lay Payroll Taxes	3,575.96	4,890.74	-1,314.78	73.1%
62297 - Lay Pension Premiums	3,094.15	4,086.76	-992.61	75.7%
62299 - Pension Reimbrsmnt Noah's Ark	520.99	0.00	520.99	100.0%
62298 - Lay Benefits & Insurance	581.31	4,757.26	-4,175.95	12.2%
Total 62200 - Lay Staff Compensation	62,713.99	77,689.27	-14,955.28	80.7%
62300 - Workers Compensation Insurance	810.00	900.00	-90.00	90.0%
62400 - Payroll Processing Fees	595.00	756.00	-161.00	78.7%
62500 - Contractors (1099)				
62501 - Musicians				

Saint Timothy's Episcopal Church Profit & Loss Budget vs. Actual

January through September 2020

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
62511 - Paid Musicians	9,200.00	9,374.99	-174.99	98.1%
62512 - Supply Musicians	250.00	1,724.99	-1,474.99	14.5%
Total 62501 - Musicians	9,450.00	11,099.98	-1,649.98	85.1%
62504 - Landscaping	17,687.54	18,157.50	-469.96	97.4%
62505 - Janitorial Services	21,825.00	21,600.00	225.00	101.0%
Total 62500 - Contractors (1099)	48,962.54	50,857.48	-1,894.94	96.3%
62600 - Staff Allowances				
62601 - Continuing Education	478.15	1,499.99	-1,021.84	31.9%
62602 - Travel	620.12	450.00	170.12	137.8%
62603 - Clergy Hospitality	571.51	1,350.00	-778.49	42.3%
62604 - Clergy Discretionary Fund	292.93	225.00	67.93	130.2%
Total 62600 - Staff Allowances	1,962.71	3,524.99	-1,562.28	55.7%
Total 62000 - Personnel Expense	295,961.86	314,782.48	-18,820.62	94.0%
63100 - Altar Guild				
63101 - Candles and Wine	514.26	2,212.51	-1,698.25	23.2%
63102 - Flower Expense	1,657.05	2,415.01	-757.96	68.6%
63103 - Laundry Services	0.00	59.99	-59.99	0.0%
63105 - All Other Altar Guild Expenses	67.46	262.49	-195.03	25.7%
63100 - Altar Guild - Other	61.82			
Total 63100 - Altar Guild	2,300.59	4,950.00	-2,649.41	46.5%
63200 - Music				
63205 - Music Expenses				
63215 - Professional Expense	0.00	975.01	-975.01	0.0%
63216 - Music Hospitality	0.00	374.99	-374.99	0.0%
63205 - Music Expenses - Other	1,404.86			
Total 63205 - Music Expenses	1,404.86	1,350.00	54.86	104.1%
63206 - Musical Equipment R&M	260.00	525.01	-265.01	49.5%
Total 63200 - Music	1,664.86	1,875.01	-210.15	88.8%
63300 - Christian Formation				
63301 - EFM	0.00	374.99	-374.99	0.0%
63302 - Adult Education	130.50	750.01	-619.51	17.4%
63303 - Lenten Series	406.80	225.00	181.80	180.8%
63304 - Activity Support	0.00	0.00	0.00	0.0%
Total 63300 - Christian Formation	537.30	1,350.00	-812.70	39.8%
63350 - Children & Youth Ministry				
63351 - Family Ministries	83.92	975.01	-891.09	8.6%
63352 - Youth Ministries	0.00	1,499.99	-1,499.99	0.0%
63353 - Acolytes	0.00	225.00	-225.00	0.0%
Total 63350 - Children & Youth Ministry	83.92	2,700.00	-2,616.08	3.1%
64000 - Worship & Liturgy				
64108 - Liturgical Art	0.00	225.00	-225.00	0.0%
64150 - Miscellaneous Worship	620.11	374.99	245.12	165.4%
Total 64000 - Worship & Liturgy	620.11	599.99	20.12	103.4%
64250 - Pastoral Care	0.00	374.99	-374.99	0.0%
64500 - Fellowship				
64501 - Sunday Coffee & Supplies	367.97	975.01	-607.04	37.7%
64502 - Parish Events-Connect	0.00	599.99	-599.99	0.0%
64503 - Reception Expense	0.00	599.99	-599.99	0.0%
64504 - Greeters-Welcome	76.00	374.99	-298.99	20.3%
64505 - Invites	0.00	149.99	-149.99	0.0%
64506 - Vestry Expenses	95.99	75.01	20.98	128.0%

Saint Timothy's Episcopal Church
Profit & Loss Budget vs. Actual
 January through September 2020

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
64508 - NEW (New Episcopal Women)	0.00	374.99	-374.99	0.0%
64599 - Coffee Hour Donations	0.00	0.00	0.00	0.0%
Total 64500 - Fellowship	539.96	3,149.97	-2,610.01	17.1%
65000 - Administrative				
65100 - Office Supplies	608.78	1,499.99	-891.21	40.6%
65101 - Paper	948.35	2,775.01	-1,826.66	34.2%
65102 - Advertising	575.90	450.00	125.90	128.0%
65103 - Software	1,479.74	1,499.99	-20.25	98.6%
65105 - Phone & Internet	4,329.20	4,154.99	174.21	104.2%
65106 - Misc Administration	0.00	450.00	-450.00	0.0%
65200 - Equipment				
65204 - Risograph Copier	0.00	3,299.99	-3,299.99	0.0%
65201 - Hardware	748.86	525.01	223.85	142.6%
65202 - Ricoh Copier	9,851.33	11,700.00	-1,848.67	84.2%
65203 - Other Equipment R&D	500.00	374.99	125.01	133.3%
Total 65200 - Equipment	11,100.19	15,899.99	-4,799.80	69.8%
65300 - Postage				
65301 - Meter Postage	834.86	750.01	84.85	111.3%
65302 - Other Postage	136.51	112.50	24.01	121.3%
65303 - Meter Lease	2,379.50	2,325.01	54.49	102.3%
Total 65300 - Postage	3,350.87	3,187.52	163.35	105.1%
Total 65000 - Administrative	22,393.03	29,917.49	-7,524.46	74.8%
66000 - Facilities				
66100 - Campus Maintenance	20,092.21	26,249.99	-6,157.78	76.5%
66110 - Rectory Maintenance				
66111 - Insurance	261.00	487.49	-226.49	53.5%
66112 - Landscaping	2,430.00	3,000.01	-570.01	81.0%
66113 - Pool	1,185.00	1,274.99	-89.99	92.9%
66116 - Maintenance	2,507.58	3,000.01	-492.43	83.6%
66110 - Rectory Maintenance - Other	53.06			
Total 66110 - Rectory Maintenance	6,436.64	7,762.50	-1,325.86	82.9%
66120 - Services				
66121 - Elevator & Fire Alarm	9,735.58	5,999.99	3,735.59	182.3%
66122 - Other Services	3,477.30	4,500.00	-1,022.70	77.3%
Total 66120 - Services	13,212.88	10,499.99	2,712.89	125.8%
66130 - Facilities Supplies	3,271.25	2,250.00	1,021.25	145.4%
66140 - Utilities				
66141 - EBMUD	17,500.07	14,400.00	3,100.07	121.5%
66142 - Garbage	6,141.52	5,850.00	291.52	105.0%
66143 - PG&E Gas	3,563.73	3,900.01	-336.28	91.4%
66144 - PG&E Electrical	10,073.77	10,049.99	23.78	100.2%
66145 - PG&E Loan	6,083.01	6,083.24	-0.23	100.0%
Total 66140 - Utilities	43,362.10	40,283.24	3,078.86	107.6%
Total 66000 - Facilities	86,375.08	87,045.72	-670.64	99.2%
67000 - Finance				
67050 - Stewardship	0.00	1,800.00	-1,800.00	0.0%
67100 - Benevity Fees	33.37	112.50	-79.13	29.7%
67101 - Banking Charges	1,637.55	900.00	737.55	182.0%
67103 - Corporate Fees & Expenses	0.00	75.01	-75.01	0.0%
67104 - Property & Liability Insurance	30,948.00	23,209.51	7,738.49	133.3%
67107 - Property Taxes				
67117 - Church Property Tax	10,716.18	6,449.99	4,266.19	166.1%
67118 - Rectory Property Tax	464.74	667.49	-202.75	69.6%
Total 67107 - Property Taxes	11,180.92	7,117.48	4,063.44	157.1%

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10/05/20

Accrual Basis

Saint Timothy's Episcopal Church
Profit & Loss Budget vs. Actual
 January through September 2020

	Jan - Sep 20	Budget	\$ Over Budget	% of Budget
Total 67000 - Finance	43,799.84	33,214.50	10,585.34	131.0%
68000 - Budgeted Outreach				
68002 - Budgeted Outreach	11,250.00	11,250.00	0.00	100.0%
68003 - Schools & Interfaith Council	2,250.00	2,250.00	0.00	100.0%
Total 68000 - Budgeted Outreach	13,500.00	13,500.00	0.00	100.0%
69000 - Contingency				
69001 - Contingency	344.34	3,749.99	-3,405.65	9.2%
69003 - COVID-19 Supplies	590.61			
Total 69000 - Contingency	934.95	3,749.99	-2,815.04	24.9%
Total 60000 - Operating Expenses	552,157.43	580,655.89	-28,498.46	95.1%
Total Expense	552,157.43	580,655.89	-28,498.46	95.1%
Net Ordinary Income	60,944.63	-35,246.90	96,191.53	-172.9%
Other Income/Expense				
Other Income				
70000 - Program Accounts				
70230 - Capital Fund - Livestreaming				
70232 - Livestreaming - Expenses	-29,891.57			
70231 - Livestreaming - Donations	53,720.00			
Total 70230 - Capital Fund - Livestreaming	23,828.43			
70040 - Boy Scout Troop #36				
70041 - Boy Scout Troop Income	1,625.00			
70045 - Boy Scout Troop Expenses	-1,625.00			
Total 70040 - Boy Scout Troop #36	0.00			
70050 - Parish Activities				
70051 - Parish Activities Income	680.00			
70055 - Parish Activities Expense	-680.00			
Total 70050 - Parish Activities	0.00			
70060 - Maintenance & Improvement				
70061 - Maint & Improvement Income	71,088.25			
70065 - Maint & Improvement Expense	-93,831.68			
70060 - Maintenance & Improvement - Other	-3,920.00			
Total 70060 - Maintenance & Improvement	-26,663.43			
70100 - Vestry Retreat				
70105 - Vestry Retreat Expense	-344.19			
Total 70100 - Vestry Retreat	-344.19			
70110 - Youth Trips				
70111 - Youth Trips Income	300.00			
Total 70110 - Youth Trips	300.00			
70130 - Concert Series				
70131 - Concert Series Income	25.00			
70135 - Concert Series Expense	-5,992.62			
Total 70130 - Concert Series	-5,967.62			
70140 - Columbarium				
70141 - Columbarium Income	250.00			
70145 - Columbarium Expense	-279.56			
Total 70140 - Columbarium	-29.56			
70150 - Ackerman				

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10/05/20

Accrual Basis

Saint Timothy's Episcopal Church
Profit & Loss Budget vs. Actual
 January through September 2020

	<u>Jan - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
70155 · Ackerman Expenses	-17,168.03			
Total 70150 · Ackerman	-17,168.03			
70160 · Music Program				
70165 · Music Program Expenses	-1,150.00			
Total 70160 · Music Program	-1,150.00			
70170 · Memorial				
70171 · Memorial Income	1,125.00			
Total 70170 · Memorial	1,125.00			
70200 · Men's Group				
70201 · Men's Group Income	345.00			
70205 · Men's Group Expense	-304.20			
Total 70200 · Men's Group	40.80			
Total 70000 · Program Accounts	-26,028.60			
80000 · Outreach Accounts				
80010 · Adopt-a-Bike Program				
80011 · Adopt-a-Bike Program Income	870.00			
80015 · Adopt-a-Bike Program Expense	-3,338.17			
80019 · Adopt-a-Bike Disbursements	-400.00			
80010 · Adopt-a-Bike Program - Other	100.00			
Total 80010 · Adopt-a-Bike Program	-2,768.17			
80020 · Christmas Boxes				
80029 · Christmas Boxes Disbursements	-1,000.00			
Total 80020 · Christmas Boxes	-1,000.00			
80040 · Fruits of the Harvest				
80042 · General Donations	54,013.07			
80048 · Event Expenses	-2,595.69			
Total 80040 · Fruits of the Harvest	51,417.38			
80050 · Backpack Project				
80051 · Backpack Project Donations	95.00			
80059 · Backpack Project Disbursements	-75.00			
Total 80050 · Backpack Project	20.00			
80100 · Trinity Center				
80101 · Trinity Center Donations	2,000.00			
80105 · Trinity Center Disbursements	-1,980.00			
Total 80100 · Trinity Center	20.00			
80110 · Winter Nights				
80111 · Winter Nights Income	1,640.00			
80115 · Winter Nights Expense	-78.52			
Total 80110 · Winter Nights	1,561.48			
80130 · Outreach Emergency				
80135 · Outreach Emergency Expense	-10,000.00			
Total 80130 · Outreach Emergency	-10,000.00			
89000 · Other Outreach				
89001 · Other Outreach Donations	16,075.00			
89005 · Other Outreach Disbursements	-16,075.00			
Total 89000 · Other Outreach	0.00			
Total 80000 · Outreach Accounts	39,250.69			

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10/05/20
Accrual Basis

Saint Timothy's Episcopal Church
Profit & Loss Budget vs. Actual
January through September 2020

	<u>Jan - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Other Income	13,222.09			
Other Expense				
100000 - Ask My Accountant	863.98			
Total Other Expense	863.98			
Net Other Income	12,358.11			
Net Income	<u>73,302.74</u>	<u>-35,246.90</u>	<u>108,549.64</u>	<u>-208.0%</u>

CLERGY DISCRETIONARY ACCOUNT PROCEDURES/CONTROLS

Recently we received a communication from the Diocese regarding a problem involving a clergy person and financial issues. I followed up with the Diocese for details of the problem and found out that it involved inappropriate use of a clergy discretionary account by a clergy and inadequate oversight of that account by the vestry. Knowing this I thought it important to share with our vestry what our procedures and controls are in this area and how we will modify them to insure appropriate use of clergy discretionary accounts by our priests and for the Vestry to be aware of their responsibilities and agree that our procedures and controls are adequate and appropriate.

St. Timothy clergy discretionary account use and oversight procedures/controls:

1. We are following one of two recommended processes by setting up a separate account, in our general ledger, for clergy discretionary accounts. We have had, for a while now, account 62604 – Clergy Discretionary, set up in our general ledger. The other recommendation, which we used at one time but no longer, involved clergy having access to a separate checking account that they could write checks against directly.
2. Both of our priests are able to use funds in account 62604 for appropriate expenses.
3. 2020 budget amount is \$200 and to date expenses of \$277.94 have been booked.
4. Moving forward the senior warden and treasurer will get a report each month with details of all transactions that have been posted to this account year to date for review for appropriateness of expenditures.
5. Moving forward our priests will need to continue to submit check/reimbursement requests with clear identification of the purpose for each request.
6. Moving forward the treasurer will include a status for account 62604 in his monthly report to the Vestry. The Vestry will be responsible for reviewing this information and verifying that all expenditures are appropriate. Individual names will not be shared, by the treasurer, for any expenditures involving financial assistance to a parishioner.

I recommend that the vestry review these procedures and if in agreement as to their adequacy and appropriateness approve them for use going forward.

Neal Matsunaga

2021 Employee Benefit Rates

Carrier/Plan	Enrollment Tier	Billing Code	Enrolled	Monthly Premiums
Employee Assistance Plan* (eff. 01/01/2021 EAP is provided to all employees working at least 20hr/week)		900 or 999	Employee (+ dependents)	\$4.00
<u>Kaiser EPO 80 w/ Additional Benefits***</u>	Single	780	Employee	\$880.48
	Dual	781	Employee+1	\$1,584.65
	Family	782	Employee+2 or more	\$2,465.13
<u>Anthem BlueCard PPO 80 w/ Additional Benefits***</u>	Single	505	Employee	\$936.85
	Dual	515	Employee+1	\$1,686.13
	Family	530	Employee+2 or more	\$2,622.98
<u>Anthem BlueCard PPO 90 w/ Additional Benefits***</u>	Single	570	Employee	\$1,032.18
	Dual	580	Employee+1	\$1,858.33
	Family	590	Employee+2 or more	\$2,890.50
<u>Kaiser EPO High w/ Additional Benefits***</u>	Single	705	Employee	\$1,090.60
	Dual	715	Employee+1	\$1,962.88
	Family	730	Employee+2 or more	\$3,053.48
<u>Cigna-Dental/Ortho</u>	Single	210	Employee	\$78.93
	Dual	220	Employee+1	\$142.48
	Family	230	Employee+2 or more	\$221.40
<u>\$50K Life Insurance – CLIC**</u>		825	Employee up to age 70	\$12.81
		865	Employee over age 70	\$11.79
<u>Disability Insurance*</u>				
Short Term Disability (lay employees only – Clergy disability is part of Pension benefit with CPG)		405		.46% of first \$117,000 of compensation
Long Term Disability (lay employees only – Clergy disability is part of Pension benefit with CPG)		408		.38% of first \$117,000 of compensation
<u>Unemployment Insurance*</u>				
Non School Employees		402		.4% of first \$72,000 of Compensation
Parochial & Pre-School Employees		402		1% of the first \$72,000 of Compensation

*Required coverage for part-time benefit eligible employees: those working at least 20hrs but less than 30hrs/ week

**Required coverage in addition to EAP, Disability & Salary Continuation for full-time benefit eligible employee: Those working at least 30hrs / week

***Additional Benefits of: prescription, vision, employee assistance plan, health advocate, hearing, travel assistance (visit www.cpg.org for details)

***Lay DC Retirement contributions** budget 9% of employee compensation to account for employer base contribution of 5% of employee compensation and matching employee contributions \$to\$ up to 4% of compensation.

Clergy pension: 18% of Total Assessable Compensation per rules of [Clergy Pension Plan \(www.cpg.org\)](http://www.cpg.org)



PC#: _____

2021 EMPLOYEE BENEFIT POLICIES

EMPLOYER ADOPTION AGREEMENT

Entity Name, Location & Parish Code: _____

The Diocese of California asks each employer to review and confirm **four separate benefit policies** for 2021, to be effective Jan. 1, – Dec. 31, 2021. This policy review and adoption is done on an annual basis to allow employers to respond to current year plan offerings. Each policy must be applied equally to all eligible employees, clergy and lay.

The first policy defines which medical plan or plans available through the Diocesan group will be provided to full-time employees and their eligible dependents at no cost to the employee, in accordance with Canon XX. Full-time employees are those who work a minimum of 30 hours per week on a permanent basis. Eligible dependents include spouse by marriage, state registered domestic partner, child(ren) up to age 30.

The second policy asks each employer to determine responsibility of premiums for medical and dental coverage of over-aged children. Over-age children are those aged 20 to 30 if not a full-time student, or ages 25 to 30 even if a full-time student (full-time students age 20 to 24 are not eligible for cost-sharing). When enrollment of an over-age child changes the tier of coverage from single to dual, or dual to family, will the employee or the employer pay the incremental premiums for the over-age child.

The third determines the responsibility of premiums for medical and/or dental should an eligible part-time employee (those working a minimum of 20hrs/week but less than 30) opt to enroll in coverage. Employers are not required to pay any health benefit premiums for part-time employees, but they may opt to cover some, or all, of the cost.

The fourth (new in 2020) policy establishes a Benefits Waiver Allowance (BWA) for employees that waive Diocesan group medical or dental coverage and provide evidence of other group coverage such as a spouse's employer plan. The BWA is paid through semi-monthly payroll, is not part of base salary, is considered taxable income to the employee and is assessed for either clergy pension or lay retirement contributions.

Please review the attached plan comparison document, benefit rate sheet to help guide your 2021 benefits policy conversation. **Every employer must complete this form, return it to the Diocese, and inform your employees of these policies before Annual Enrollment which runs from Oct 28 - Nov 18, 2020.**

1. Of the four medical plans available in the Diocese of California the following plan(s) that have been circled will be provided to full-time benefit eligible employees and their eligible dependents at no cost to the employee. Plans are listed, L-R, lowest to highest monthly premium:

Kaiser EPO 80 - Anthem BlueCard PPO 80 - Anthem BlueCard PPO 90 - Kaiser EPO High

All plans to the left of the plan circled would also be employer paid plans available to employees at no cost. If an employee enrolls in a plan to the right of the circled plan then the employee will pay the difference in cost of monthly premiums from that plan and the highest cost employer covered plan of equal enrollment tier (single to single, dual to dual, family to family). Employee can reimburse their share of cost by a pre-tax payroll deduction or after-tax by payment directly to employer, whichever is more convenient and agreed upon between employee & employer.

2. Employer (**circle one**) will / will not be responsible for the premiums of an over-age child when this coverage changes the tier of enrollment. Employee contributions for insurance premiums can be deducted from payroll on a pre-tax basis.
3. We understand that part-time employees working a minimum of 20 hours / week but less than 30 are eligible to enroll in Diocesan group medical or dental plans. The employer will assume _____ **circle one**: \$ or % of premiums for plan(s) indicated above (item 1) and the balance of premium will be the responsibility of the employee.
4. Employer (**circle one**) will * / will not provide a Benefits Waiver Allowance to those who waive coverage (with proof of coverage elsewhere). * Indicate monthly allowance amount in the space provided

Medical BWA of: \$ _____ per month & Dental BWA: \$ _____ per month

We hereby confirm that all eligible employees will be informed of our 2021 policies prior to beginning of Annual Enrollment

Rector / Vicar / PiC / Executive Director Signature: _____

AND

Vestry / Board member (warden, treasurer, other) Signature: _____

Date signed: _____ Date faxed/mailed to Diocese: _____

Save the original and send a copy to Diocese of California's Payroll & Benefits Office
email: sarahc@diocal.org or Fax: 415-673-4863

September 30, 2020

Note: Please read this letter and enclosure carefully, as we require you to return the enclosed annual benefit policy agreement prior to Open Enrollment which begins October 28th

Dear Diocese of California Employer,

Enclosed please find your 2021 Employer Adoption Agreement for 2021 Benefit Policies to complete and return to Sarah Crawford prior to this year's open enrollment period, which begins on October 28 and closes on November 18.



Health Plans renewed for 2021: The diocesan Finance Committee met recently to review our diocesan health plans for the coming year. For 2021 we have renewed the four existing medical plans and one dental/ortho plan without changes. The plans available are Kaiser EPO 80, Kaiser EPO High, Anthem BCBS PPO 80 and Anthem BCBS PPO 90 and Cigna Dental/Ortho

Claims experience: We are fortunate that we receive our insurance through the Episcopal Church Medical Trust, a non-profit which works hard to absorb rapid expense increases rather than immediately passing them through to us. In the context of Covid-19 and our recent claims experience, this year's increases continue a downward trend year over year: 2019 renewals rate increased between 9% - 11.5%, 2020 renewal rates increased between 5.97% - 6.99%.

2021 Rate increases:

Kaiser EPO 80: 6.04%

Kaiser EPO High: 5.45%

Anthem PPO 80: 5.05%

Anthem PPO 90: 5.03%

Cigna Dental/Ortho: 2.82%

Disability, Group Term Life, EAP: 0.0%

New for 2021: Effective January 1 all part-time benefit eligible employees (those working at least 20hrs but less than 30hrs/ week) will be enrolled in Cigna Behavioral Employee Assistance Plan. Previously this benefit was provided automatically to all full-time benefit eligible employee (those working at least 30hrs / week) and to those PT employees whose employers opted into this plan. The Diocesan Finance Committee recommended, and Executive Council approved adding this valuable benefit to the part-time benefit package for the new year. This benefit is not only available to eligible employees but also to all members of their household at a cost of \$4.00 per employee per month. To learn more about EAP, download: [100 Reasons to Call the Employee Assistance Program](#)

see also:

[Employee Assistance Program brochure for Lay Employees](#)

[Employee Assistance Program \(EAP\) brochure for Clergy](#)

Cost-sharing option: Returning to the enclosed 2021 Employer Adoption Agreement for Benefits Cost-Sharing: please remember that Diocesan Canon XX permits you to cost-share medical premiums with your employees provided you pay the full cost of at least one plan for the employee and their eligible enrolled family members. In other words, cost-sharing is permitted only for plans offered in addition to a fully-paid plan. Please remember also that clergy and lay employees must receive equal treatment per The Denominational Health Plan ("DHP"), established in July 2009 by General Convention Resolution 2009-A17.

It is therefore necessary for employers to decide which medical plan or plans will be employer paid in full. If you will require your employees to pay the difference between plan(s) you cover in full and higher

Diocese of California ■ The Episcopal Church ■ 1055 Taylor Street ■ San Francisco, CA 94108
tel 415.673.5015 fax 415.673.9268 diocal.org



cost plans, you will need to communicate your policy to your employees prior to the start of Open Enrollment on October 28, as this is the one time of the year when employees can change medical plans or add dependents to medical or dental coverage.

Pre-tax deductions for employee-paid premiums: Employees who choose to enroll in plans more expensive than your base plan may have their contributions to their medical insurance deducted from their pay on a pre-tax basis, an important benefit for those who choose a plan with cost-sharing. We will provide you with the forms required to have employee contributions deducted on a pre-tax basis when 2021 payroll documents are finalized.

Benefit Waiver Allowance (BWA): In 2020 we rolled out the option for employers to establish a BWA. Employees who have medical or dental coverage through a spouse or partner and waive either or both diocesan coverages can be paid a benefits waiver allowance for doing so. This arrangement can be advantageous for both the employee and the employer. For example, an employer that provides Kaiser EPO 80 as the base plan and offers a \$500/mo BWA could see an annual cost savings between \$3,100 - \$21,000 and the employee would appreciate \$6,000 in take home pay.

Regulations require an employer to offer the same benefits waiver allowance to all employees, regardless of whether the coverage waived is single, employee +1, or family. Note also that the allowance is taxable income to the employee, and assessed for both clergy pension or lay retirement plan contributions.

Employers that **will** offer a BWA for 2021 will receive a template form to establish BWA payments to eligible employees prior to the first payroll of the new year.

Thank you for your prompt attention to this time sensitive matter. If you have any questions, please reach out to Sarah Crawford preferably by email: sarahc@diocal.org or leave a voicemail at: 415-869-7805.

Yours sincerely,

Jim Forsyth
Interim Chief Financial Officer
Episcopal Diocese of California
1055 Taylor Street
San Francisco, CA 94108
(415) 869-7807
jimf@diocal.org

Enclosure

Diocese of California ■ The Episcopal Church ■ 1055 Taylor Street ■ San Francisco, CA 94108
tel 415.673.5015 fax 415.673.9268 diocal.org

EMPLOYEE BENEFIT POLICIES FOR 2020

10/21/20

Resolution #1

For the calendar year 2021, of the four medical plans available in the Diocese of California, St. Timothy's will offer at no cost to eligible employees (30 or more hours/week) and their dependents the **Kaiser EPO 80** health plan and **Cigna-Dental/Ortho**. If an employee chooses a plan with a higher premium than covered by St. Timothy's, then that employee will pay the difference between their elected plan and St. Timothy's covered plan of equal enrollment tier (single to single, dual to dual, family to family).

Resolution #2

Employer will not be responsible for the premiums of an over-age child when this coverage changes the tier of enrollment. Employee contributions for insurance premiums can be deducted from payroll on a pre-tax basis.

Resolution #3

Part-time employees (those working a minimum of 20 hours/week but less than 30) are eligible to enroll in Diocesan group medical or dental plans. St. Timothy's will assume 0% of premiums for plan(s) indicated in Resolution #1 above and the balance of premiums will be the responsibility of the employee. Employee contributions for insurance premiums can be deducted from payroll on a pre-tax basis.

Resolution #4

St. Timothy's will provide EAP to ALL employees working at least 20 but less than 30 hours per week.

Resolution #5

St. Timothy's will not provide a Benefit Waiver Allowance (BWA) for eligible medical and/or dental insurance coverage that is waived.

ST. TIMOTHY'S EPISCOPAL CHURCH
2021 Proposed Budget
12/16/209

SOURCE		2017	2018	2019	2020	2020	2021	Yr over Yr	CUT	ADD	NOTES
		Actuals	Actuals	Actuals	Budget	Actuals	Budget	Change			
		YTD Sept									
62511 - Paid Musicians	Clark			14,695	12,500	9200		-12,500			
62512 - Supply Musicians	Clark			805	2,300	250		-2,300			
62504 - Landscaping	Linart	23,598	23,448	24,204	24,210	17688		-24,210			
62505 - Janitorial Services	Linart	27,425	27,850	27,750	28,800	21825		-28,800			
Total 62500 - Contractors (1099)		64,626	66,376	67,454	67,810	48963	0	-67,810			
62600 - Staff Allowances											
62601 - Continuing Education	Matsunaga	1,094	1,064	1,782	2,000	478		-2,000			
62602 - Travel	Matsunaga	1,640	589	568	600	620		-600			
62603 - Clergy Hospitality	Matsunaga	2,130	2,187	1,771	1,800	572		-1,800			
62604 - Clergy Discretionary Fund	Matsunaga	450	350	165	300	293		-300			
Total 62600 - Staff Allowances		5,314	4,190	4,286	4,700	1963	0	-4,700			
Total 62000 - Personnel Expense		321,288	400,200	405,320	419,710	295962	0	-419,710			
63100 - Altar Guild											
63101 - Candles and Wine	Clark	1,900	2,701	1,933	2,950	514		-2,950			
63102 - Flower Expense	Clark	3,239	3,021	3,110	3,220	1657		-3,220			
63103 - Laundry Services	Clark	0	87	0	80	0		-80			
63105 - All Other Altar Guild Expenses	Clark	708	942	361	350	129		-350			
Total 63100 - Altar Guild		5,846	6,752	5,404	6,600	2301	0	-6,600			
63200 - Music - Daria Seth											
63201 - Music Donations & Disbursements	Clark	-1,000		0	0	0		0			
63205 - Music Expenses	Clark	3,231	1,765								
63215 - Professional Expenses	Clark			1,086	1,300	0		-1,300			
63216 - Music Hospitality	Clark			418	500	0		-500			
63205 - Music Expenses - Other	Clark			103		1405		0			
63206 - Musical Equipment R&M	Clark	1,077	317	653	700	260		-700			
Total 63200 - Music		3,307	2,083	2,260	2,500	1665	0	-2,500			
63300 - Christian Formation											
63301 - EFM	Perry?	0	618	0	500	0		-500			
63302 - Adult Education	Perry?	1,335	730	760	1,000	131		-1,000			
63303 - Lenten Series	Perry?	318	544	0	300	407		-300			
63304 - Activity Support	Perry?	0	413			0		0			
Total 63300 - Christian Formation		1,653	2,305	760	1,800	537	0	-1,800			
63350 - Children & Youth Ministry											
63351 - Family Ministries	DevIn	556	385	771	1,300	84		-1,300			
63352 - Youth Ministries	DevIn	286	1,754	437	2,000	0		-2,000			
63350 - Children & Youth Ministry - Other	DevIn			300		0		0			
63353 - Acolytes	DevIn	40	246	100	300	0		-300			
Total 63350 - Children & Youth Ministry		882	2,386	1,607	3,600	84	0	-3,600			
64000 - Worship & Liturgy											
64108 - Liturgical Art	Clark	0	0	109	300	0		-300			
64150 - Miscellaneous Worship	Clark	787	879	414	500	620		-500			
Total 64000 - Worship & Liturgy		787	879	523	800	620	0	-800			
64250 - Pastoral Care											
Total 64250 - Pastoral Care					500	0		-500			
64500 - Fellowship											
64501 - Sunday Coffee & Supplies	MacDougal	1,526	1,523	1,262	1,300	368		-1,300			
64502 - Parish Events - Connect	MacDougal	504	1,089	613	800	800		-800			
64503 - Reception Expense	MacDougal	24	1,202	758	800	0		-800			
64504 - Greeters - Welcome	MacDougal	240	536	520	500	76		-500			
64505 - Invites	MacDougal	1,210	179	0	200	0		-200			
64506 - Vestry Expenses	MacDougal	736	210	100	100	96		-100			
64508 - NEW (New Episcopal Women)	MacDougal		733	315	500	0		-500			
64599 - Coffee Hour Donations	MacDougal		-221	0		0		0			
Total 64500 - Fellowship		4,240	5,251	3,567	4,200	540	0	-4,200			

ST. TIMOTHY'S EPISCOPAL CHURCH
2021 Proposed Budget
 12/16/2019

SOURCE		2017	2018	2019	2020	2020	2021	Yr over Yr	CUT	ADD	NOTES
		Actuals	Actuals	Actuals	Budget	Actuals	Budget	Change			
						YTD Sept					
62511 - Paid Musicians	Clark			14,695	12,500	9200		-12,500			
62512 - Supply Musicians	Clark			805	2,300	250		-2,300			
62504 - Landscaping	Linari	23,598	23,448	24,204	24,210	17688		-24,210			
62505 - Janitorial Services	Linari	27,425	27,850	27,750	28,800	21825		-28,800			
Total 62500 - Contractors (1099)		64,626	66,376	67,454	67,810	48963	0	-67,810			
62600 - Staff Allowances											
62601 - Continuing Education	Matsunaga	1,094	1,064	1,782	2,000	478		-2,000			
62602 - Travel	Matsunaga	1,640	589	568	600	620		-600			
62603 - Clergy Hospitality	Matsunaga	2,130	2,187	1,771	1,800	572		-1,800			
62604 - Clergy Discretionary Fund	Matsunaga	450	350	165	300	293		-300			
Total 62600 - Staff Allowances		5,314	4,190	4,286	4,700	1963	0	-4,700			
Total 62000 - Personnel Expense		321,288	400,200	405,320	419,710	295962	0	-419,710			
63100 - Altar Guild	Clark										
63101 - Candles and Wine	Clark	1,900	2,701	1,933	2,950	514		-2,950			
63102 - Flower Expense	Clark	3,239	3,021	3,110	3,220	1657		-3,220			
63103 - Laundry Services	Clark	0	87	0	80	0		-80			
63105 - All Other Altar Guild Expenses	Clark	708	942	361	350	129		-350			
Total 63100 - Altar Guild		5,846	6,752	5,404	6,600	2301	0	-6,600			
63200 - Music - Darfa Seth	Clark										
63201 - Music Donations & Disbursements	Clark	-1,000		0	0	0		0			
63205 - Music Expenses	Clark	3,231	1,765								
63215 - Professional Expenses	Clark			1,086	1,300	0		-1,300			
63216 - Music Hospitality	Clark			418	500	0		-500			
63205 - Music Expenses - Other	Clark			103		1405		0			
63206 - Musical Equipment R&M	Clark	1,077	317	653	700	260		-700			
Total 63200 - Music		3,307	2,083	2,260	2,500	1665	0	-2,500			
63300 - Christian Formation	Perry?										
63301 - EFM	Perry?	0	618	0	500	0		-500			
63302 - Adult Education	Perry?	1,335	730	760	1,000	131		-1,000			
63303 - Lenten Series	Perry?	318	544	0	300	407		-300			
63304 - Activity Support	Perry?	0	413			0		0			
Total 63300 - Christian Formation		1,653	2,305	760	1,800	537	0	-1,800			
63350 - Children & Youth Ministry	Devlin										
63351 - Family Ministries	Devlin	556	385	771	1,300	84		-1,300			
63352 - Youth Ministries	Devlin	286	1,754	437	2,000	0		-2,000			
63350 - Children & Youth Ministry - Other	Devlin			300		0		0			
63353 - Acolytes	Devlin	40	246	100	300	0		-300			
Total 63350 - Children & Youth Ministry		882	2,386	1,607	3,600	84	0	-3,600			
64000 - Worship & Liturgy											
64108 - Liturgical Art	Clark	0	0	109	300	0		-300			
64150 - Miscellaneous Worship	Clark	787	879	414	500	620		-500			
Total 64000 - Worship & Liturgy		787	879	523	800	620	0	-800			
64250 - Pastoral Care	Macmillan										
Total 64250 - Pastoral Care					500	0		-500			
64500 - Fellowship											
64501 - Sunday Coffee & Supplies	MacDougal	1,526	1,523	1,262	1,300	368		-1,300			
64502 - Parish Events - Connect	MacDougal	504	1,089	613	800	0		-800			
64503 - Reception Expense	MacDougal	24	1,202	758	800	0		-800			
64504 - Greeters - Welcome	MacDougal	240	536	520	500	76		-500			
64505 - Invites	MacDougal	1,210	179	0	200	0		-200			
64506 - Vestry Expenses	MacDougal	736	210	100	100	96		-100			
64508 - NEW (New Episcopal Women)	MacDougal		733	315	500	0		-500			
64599 - Coffee Hour Donations	MacDougal		-221	0		0		0			
Total 64500 - Fellowship		4,240	5,251	3,567	4,200	540	0	-4,200			

ST. TIMOTHY'S EPISCOPAL CHURCH
2021 Proposed Budget
12/16/2019

SOURCE		2017	2018	2019	2020	2020	2021	Yr over Yr	CUT	ADD	NOTES
		Actuals	Actuals	Actuals	Budget	Actuals	Budget	Change			
						YTD Sept					
65000 - Administrative											
65100 - Office Supplies	Doolittle	2,841	2,447	3,104	2,000	609		-2,000			
65101 - Paper	Doolittle	3,603	2,225	3,439	3,700	948		-3,700			
65102 - Advertising	Doolittle	633	329	764	600	576		-600			
65103 - Software	Doolittle	1,841	1,251	1,564	2,000	1480		-2,000			
65105 - Phone & Internet	Doolittle	5,227	5,519	5,412	5,540	4329		-5,540			
65106 - Miscellaneous Administration	Doolittle		0	720	600	0		-600			
65200 - Equipment											
65201 - Hardware	Doolittle	66	1,412	530	700	749		-700			
65202 - Ricoh	Doolittle	18,183	19,648	17,565	15,600	9851		-15,600			
65203 - Other Equipment R&D	Doolittle	0	369	0	500	500		-500			
65204 - Risograph	Doolittle				4,400	0		-4,400			
Total 65200 - Equipment		18,249	21,430	18,095	21,200	11100	0	-21,200			
65300 - Postage											
65301 - Meter	Doolittle	5,564	530	1,325	1,000	835		-1,000			
65302 - Other Postage	Doolittle	200	100	-45	150	137		-150			
65303 - Meter Lease	Doolittle		2,512	3,131	3,100	2380		-3,100			
Total 65300 - Postage		5,764	3,142	4,411	4,250	3351	0	-4,250			
Total 65000 - Administrative		38,157	36,342	37,508	39,890	22393	0	-39,890			
66000 - Facilities											
66100 - Campus Maintenance	Linari	15,115	32,377	38,697	35,000	20092		-35,000			
66110 - Rectory Maintenance											
66111 - Insurance	Linari	536	482	462	650	261		-650			
66112 - Landscaping	Linari	1,350	3,990	3,240	4,000	2430		-4,000			
66113 - Pool	Linari	2,379	1,680	1,627	1,700	1185		-1,700			
66116 - Maintenance	Linari	765	2,827	3,975	4,000	2508		-4,000			
66110 - Rectory Maintenance Other	Linari					53		0			
Total 66110 - Rectory Maintenance		5030	8979	9304	10350	6437	0	-10,350			
66120 - Services											
66121 - Elevator, Fire & Burglar Alarm	Linari	4,672	5,613	8,155	8,000	9736		-8,000			
66122 - Other Services	Linari	6,724	5,781	4,622	6,000	3477		-6,000			
Total 66120 - Services		11,396	11,393	12,777	14,000	13213	0	-14,000			
66130 - Facilities Supplies	Linari	2,807	2,746	3,493	3,000	3271		-3,000			
66140 - Utilities											
66141 - EBMUD	Linari	17,201	20,928	19,160	19,200	17500		-19,200			
66142 - Garbage	Linari	7,415	7,573	7,787	7,800	6142		-7,800			
66143 - PG&E Gas	Linari	4,727	4,694	5,138	5,200	3564		-5,200			
66144 - PG&E Electrical	Linari	11,506	12,330	13,236	13,400	10074		-13,400			
66145 - PG&E Loan	Matsunaga	8,666	7,435	8,111	8,111	6083		-8,111			
Total 66140 - Utilities		49,516	52,959	53,432	53,711	43362	0	-53,711			
Total 66000 - Facilities		83,864	108,454	117,703	116,061	86375	0	-116,061			
67000 - Finance											
67050 - Stewardship	Oliver	1,955	2,512	2,342	2,400	0		-2,400			
67100 - Benevity Fees	Matsunaga	178	171	141	150	33		-150			
67101 - Banking Charges	Matsunaga	1,030	1,902	1,188	1,200	1638		-1,200			
67102 - LOC Interest	Matsunaga		57					0			
67103 - Corporate Fees & Expenses	Matsunaga	1,052	139	100	100	0		-100			
67104 - Property & Liability Insurance	Linari	19,957	26,723	29,662	30,946	30948		-30,946			
67106 - Property Taxes	Matsunaga	8,346	1,409								
67117 - Church Property Tax	Matsunaga			8,519	8,600	10716		-8,600			
67118 - Rectory Property Tax	Matsunaga			918	890	465		-890			
Total 67000 - Finance		32,517	32,914	42,871	44,286	43800	0	-44,286			
68000 - Budgeted Outreach											
68002 - Budgeted Outreach	Matsunaga	7,300	15,000	15,000	15,000	11250		-15,000			
68003 - Schools & Interfaith Council	Hill	2,700	3,000	3,000	3,000	2250		-3,000			
Total 68000 - Budgeted Outreach		10,000	18,000	18,000	18,000	13500	0	-18,000			

ST. TIMOTHY'S EPISCOPAL CHURCH

2021 Proposed Budget

12/16/2019

SOURCE	2017	2018	2019	2020	2020	2021	Yr over Yr	CUT	ADD	NOTES
	Actuals	Actuals	Actuals	Budget	Actuals YTD Sept	Budget	Change			
69001 - Contingency	Matsunaga	488	1,688	1,389	5,000	344	-5,000			
69003 - Covid-19 Supplies	Matsunaga					591	0			
69002 - YE Reserve Funds	Matsunaga		25,977				0			
Total Expense		626366	711048	744232	774208	552157	0	-774,208	0	0
Projected Surplus/Loss			25,977	7,995	-45,032	60945	0	45,032		
Pledge Reserve					24,100					

Property commission meeting

1 message

fileman-tom@sboglobal.net <fileman-tom@sboglobal.net>
 To: Sally Potts <sallyspotts@gmail.com>

Sun, Oct 18, 2020 at 9:44 PM

Sally,
 Can you please add these notes to the agenda?
 Thanks,
 Tom

Parish hall update:

The installation of the floor in the parish hall / kitchen has been completed.

Although the floor has been installed, the level of roughness that is in both the parish hall and kitchen was a little too aggressive. Mission flooring is committed to making it the way we want it. An update will be forthcoming at the vestry meeting.

available funds left are \$26,043.24.

For our discussion on priorities and how to spend this balance is:

1. We want to replace the carpet on the stage area for about \$2,500
2. We want to replace some chairs and have two options:
 77 chairs for \$10,988
 112 chairs for \$13,804
3. We want to replace 4 sets (2 doors each) of doors for an estimated \$15,770
4. We want to add handicapped access mechanism on at least one door for \$2,700
5. We want to add some sort of sound mitigation for unknown cost

If we assume that there are no additional parish hall renovation bills, other than the final floor refinishing bill, and if all five of the above are priorities and we want to do some level of each one, one bundle of additional renovation work might be:

- \$ 2,500 replace carpet
- \$10,988 77 chairs
- \$ 4,500 replace 1 set of 2 doors
- \$ 2,700 install handicapped access mechanism on 1 new door
- \$ 3,355 budget for sound mitigation
- \$ 2,000 10% contingency for unforeseen cost impacts
- \$26,043 TOTAL

Sanctuary/ electrical/ livestream

There was an electrical problem with the livestream production last week. The problem has been fixed by not dimming the dimmer switches in the church. This has been tested out by Don and Rand and should be good to go.

Locks on sanctuary doors:

This was discussed at length with no conclusion.

Garden:

The subject of the Herb garden was talked about and although a donation of \$2,500 was made for this project the location has not been perfected. The location that we are thinking is behind the Noah's ark playground. We will visit this next month after more research.

Thank you,
 Tom Linati Jr. Warden
 Sent from my iPhone

OUTREACH COMMISSION REPORT

Submitted by Alison Hill

Oct. 2020

Wonderful news! we are able to distribute a generous \$70,000 plus to our ministries for this year thanks to the parish's generous giving to our FOTH re-imagined.

Brief summary of some of our ministries and the extra challenges they are facing during Covid:

Discovery Counseling Center -We have been short of a liaison and the good news is that **Nancy Lucas** [ComfortCub] has volunteered to fill that void for us.

GAIA - Diane Carpenter. The healthcare providers that we support have had to really broaden their care to include Covid, TB and Malaria. In many areas these are the only healthcare providers.

Habitat for Humanity - Dave Kutrosky Habitat has broken ground on their project in Walnut Creek. Our grant will go towards hardware for the buildings.

Hope Solutions - Leslie Firth. In addition to the 262 people housed over the last year, Hope Solutions has had to respond to distance learning for the youth and their families. They worked quickly to ensure every family has access to the technology they needed to support online learning. This also meant offering online tutoring instead of the Homework Club and the development of a private YouTube channel that hosts recorded stories and art projects from staff. Youth Activity Kits have been created and provided to children of all ages.

Loaves & Fishes - Leslie Firth. Loves & Fishes is continuing to provide through 'to-go' style meals and pre-filled bags with food pantry items. Thanks to Barbara Monsler for providing extra bags for food items.

Monument Crisis Center - Sally Shea Potts. Monument is grateful for our continuing support and especially for the Sunday afternoon food drives we continue at St Timothy's. They are providing for 3 times the number of clients pre-pandemic every day.

Options for Recovery - Peg Miller. Options has about 30 referrals a week, everyone has to be quarantined which takes time and space. Fortunately they now have enough PPE.

Respite Inn - Carleen Carns. Not being able to provide residential services the Respite Inn has been innovative in bringing there clients together in Zoom rooms and are trying to purchase a robot to assist with showing expressions, especially useful for the autistic clients.

2020 Outreach Grant Worksheet

10/13/20

Agency	Granted 2020	Proportional 2020 based on 2019	Requested 2020
Discovery Counseling Center	3,500.00	3,560.70	3,500.00
Global AIDS Interfaith Alliance	5,500.00	5,395.00	7,500.00
Habitat for Humanity	2,000.00	1,618.50	
Hope Solutions	6,000.00	6,042.40	6,000.00
Loaves and Fishes	8,000.00	7,822.75	8,000.00
Monument Crisis Center	8,000.00	7,822.75	20,000.00
Options Recovery Services	5,000.00	5,502.90	5,000.00
PFLAG	500.00	539.50	500.00
Rise Against Hunger	1,000.00	2,158.00	
Shelter, Inc.	5,400.00	5,395.00	5,000.00
The Comfort Cub	2,500.00	2,158.00	2,000.00 5,000.00
The Gretta Foundation	8,400.00	8,416.20	7,800.00
The Respite Inn	1,500.00	1,079.00	1,500.00
Trinity Center	8,250.00	8,254.35	8,000.00
Trinity Center lunches **			

Church Divinity School of the Pacific	1,000.00		
Interfaith Council of Contra Costa County	1,000.00		
School for Deacons	1,000.00		
Episcopal Relief & Development	2,000.00		

allocated	70,550.00	65,765.05	74,800.00
funds available	<u>70,655.36</u>		77,800.00
remainder	105.36		