

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Budget Summary
2023

	2023 BUDGET	2022 BUDGET	CHANGE IN BUDGET	2021 ACTUAL	Line #
UNRESTRICTED NET ASSETS:					
REVENUES:					
Mission Apportionment, net	1,679,621	1,646,687	32,934	1,562,957	1
Contributions	-	-	-	50,372	2
St. Matthews	167,100	148,490	18,610	128,938	3
Missioner for Disaster Resilience	101,375	298,401	(197,026)	-	4
Other revenues	193,579	176,704	16,875	94,888	5
Revenue from Investments	614,840	558,945	55,895	508,165	6
Total revenues	<u>2,756,515</u>	<u>2,829,227</u>	<u>(72,712)</u>	<u>2,345,320</u>	7
EXPENSES:					
Diocesan Operating:					
Personnel	1,172,191	1,084,335	(87,856)	846,480	8
Operating Costs	508,651	477,433	(31,218)	425,816	9
Governance	96,875	144,500	47,625	37,268	10
Total diocesan operating expenses	<u>1,777,717</u>	<u>1,706,268</u>	<u>(71,449)</u>	<u>1,309,564</u>	11
Program expenses:					
Youth and Young Adults	103,370	99,620	(3,750)	40,330	12
Outreach	198,469	181,404	(17,065)	147,310	13
Congregational Development and Support	370,465	503,251	132,786	120,385	14
Total program expenses	<u>672,304</u>	<u>784,275</u>	<u>111,971</u>	<u>308,025</u>	15
TEC Assessment (The Episcopal Church)	308,412	312,033	3,621	345,340	16
PROVINCE 8 Assessment	4,500	4,500	-	4,500	17
Total Expenses	<u>2,762,933</u>	<u>2,807,076</u>	<u>44,143</u>	<u>1,967,429</u>	18
NET OPERATING SURPLUS (DEFICIT)	(6,418)	22,151	(28,569)	377,891	19
Reserves Allocations					
Bishop/CTO Autos	10,000	10,000	-	25,000	20
Bishop Search	20,000	20,000	-	-	21
Church Planting	1,000	5,000	(4,000)	10,000	22
Communication Hubs	(3,051)	5,000	(8,051)	10,000	23
Archdeacon Fund for Education	(13,000)	(5,500)	-	-	24
General Convention	17,500	(32,500)	50,000	84	25
Lambeth	1,500	(20,000)	21,500	5,000	26
Pilgrimage Fund	2,500	5,000	(2,500)	5,000	27
Sabbaticals	2,500	5,000	(2,500)	5,883	28
Total Reserve Allocations	<u>38,949</u>	<u>(8,000)</u>	<u>46,949</u>	<u>60,967</u>	29
NET OPERATING SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	(45,367)	30,151	(75,518)	316,924	30
OTHER CHANGES TO NET ASSETS:					
Cash items:					
Bishop Noel Porter Fund Net of Expenses - Excludes Investment Earnings	-	-	-	(979)	31
Forgiveness of PPP Loan	-	-	-	145,453	32
Investment Interest/dividends, net of fees	-	-	-	207,813	33
Realized gains/(losses)	-	-	-	78,489	34
Unclassified Credit Card Expenses	-	-	-	(6,220)	35
Total cash items	<u>-</u>	<u>-</u>	<u>-</u>	<u>424,556</u>	36
INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	(45,367)	30,151	(75,518)	741,480	37
PERMANENTLY RESTRICTED NET ASSETS:					
Change in value of charitable remainder trust assets	-	-	-	-	38
INCREASE (DECREASE) IN NET ASSETS	(45,367)	30,151	(75,518)	741,480	39

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Operating Budget
2023

	2023 Budget	2022 Budget	CHANGE IN BUDGET	2021 Actual	Comments	Line #
REVENUES						
OPERATING REVENUE						
Mission Apportionment, net Contributions, Bequests, etc.	1,679,621	1,646,687	32,934	1,562,957		1
St. Matthew's Center	-	-	-	50,372		2
					<i>*See CSM Detail for breakdown</i>	
Contributions	52,500	65,090	(12,590)	68,969		3
Rental Income	112,600	83,400	29,200	59,969		4
Other Income	2,000	-	2,000	-		5
Total St. Matthews Center	167,100	148,490	18,610	128,938		6
Missioner for Disaster Resilience					<i>*ERD Grant approved thru 7.16.2023</i>	
Payroll & Benefits	57,875	100,000	(42,125)	-		7
Program Costs	43,500	198,401	(154,901)	-		8
Total Missioner for Disaster Resilience	101,375	298,401	(197,026)	-	<i>*See Program Summary for Schedule Net Cost</i>	9
Other Revenue						
Event Revenue	126,375	109,500	16,875	25,140	<i>*See Program Summary for Schedule Net Cost</i>	10
Interest Revenue (Non Investment Funds)	32,617	32,617	-	24,966		11
Other Revenue	34,587	34,587	-	44,782		12
Total Other Revenue	193,579	176,704	16,875	94,888		13
Revenue from Investments	614,840	558,945	55,895	508,165		14
TOTAL OPERATING REVENUE	2,756,515	2,829,227	(72,712)	2,345,320		15
OPERATING EXPENSES						
DIOCESAN OPERATING EXPENSES						
PERSONNEL						
Bishop	167,941	159,488	(8,453)	155,295	<i>*Includes 5.3% COLA approved by BOT</i>	16
Canon to the Ordinary	107,872	48,783	(59,089)	94,570	<i>*For 2022 it was a half-time position</i>	17
Director of Operations	97,115	92,227	(4,888)	89,802		18
Executive Assistant to the Bishop	77,314	73,423	(3,891)	71,493		19
Executive Staff Support	61,396	56,608	(4,788)	55,608		20
Executive Staff Support II	44,987	54,205	9,218	26,059		21
Missioner for Church Life	84,240	65,000	(19,240)	-		22
Missioner for Communications	61,857	56,485	(5,372)	38,347	<i>*This is a three-quarter time position</i>	23
Missioner for Disaster Resilience	68,445	65,000	(3,445)	-	<i>*See Program Summary for Schedule Net Cost</i>	24
Receptionist and Administrative Assistant	47,250	41,937	(5,313)	40,726		25
Benefits	343,772	343,379	(393)	241,593		26
Merit Increase	10,000	10,000	-	-		27
Vacation Buyouts and Termination Pay-Outs	-	-	-	27,029		28
*Transitions Ministry Officer	-	17,801	17,801	5,958	<i>*Realigned back under Canon to the Ordinary</i>	29
Total Personnel	1,172,191	1,084,335	(87,856)	846,480		30
OPERATING COSTS						
Accounting/Auditing Fees	110,000	114,000	4,000	102,028		31
Autos - Bishop & Canon	17,000	15,000	(2,000)	8,244		32
Communications	25,000	18,000	(7,000)	25,979		33
Communication Hub	15,051	-	(15,051)	-	<i>*New - BoT approved</i>	34
Continuing Education	10,000	10,000	-	3,775		35
Equipment, Furniture, Software	51,500	57,500	6,000	48,304		36
Hospitality & Travel	40,000	30,000	(10,000)	8,992		37
Insurance	13,000	15,000	2,000	10,433		38
Legal Fees	3,000	3,000	-	-		39
Miscellaneous Office	51,100	46,100	(5,000)	47,997	<i>Bank Fees, Church Audits, Membership/Dues, Office Supplies, Payroll Processing, Postage, Printing, etc.</i>	40
Office Rent & Storage	173,000	168,833	(4,167)	165,917		41
Sabbaticals	-	-	-	4,147		42
Total Operating Costs	508,651	477,433	(31,218)	425,816		43
GOVERNANCE						
Board of Trustees	20,000	20,000	-	16,504		44
Standing Committee	1,000	1,000	-	-		45
Diocesan Convention	65,875	51,000	(14,875)	20,455	<i>*See Program Summary for Schedule Net Cost</i>	46
General Convention	-	50,000	50,000	84		47
Lambeth	-	20,000	20,000	-		48
Other Committees	500	500	-	-		49
Strategic Planning	7,500	-	(7,500)	-		50
Ecclesiastical Support	2,000	2,000	-	225		51
Total Governance	96,875	144,500	47,625	37,268		52
TOTAL DIOCESAN OPERATING EXPENSES	1,777,717	1,706,268	(71,449)	1,309,564		53

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	2023 Budget	2022 Budget	CHANGE IN BUDGET	2021 Actual	Comments	Line #
PROGRAM EXPENSES						
YOUTH AND YOUNG ADULTS						
Campus Ministries & Chaplains	43,750	40,000	(3,750)	25,000	<i>*Belfry</i>	54
Grant to Camp Living Waters	2,500	2,500	-	3,970		55
Pathways	51,120	51,120	-	10,000	<i>*See Program Summary for Schedule Net Cost</i>	56
Youth Discipleship & Camperships	6,000	6,000	-	1,360		57
Total Youth & Young Adults	<u>103,370</u>	<u>99,620</u>	<u>(3,750)</u>	<u>40,330</u>		58
OUTREACH						
Companion Diocese	4,000	4,000	-	-		59
Episcopal Community Services	7,750	7,750	-	6,000		60
Disaster Preparedness	2,000	3,500	1,500	-		61
Sustainable Development Goals (.007 of total revenue)	11,619	11,664	45	-		62
St. Matthew's Center	167,100	148,490	(18,610)	141,310	<i>*See CSM Detail for breakdown</i>	63
Outreach - Other	6,000	6,000	-	-		64
Total Outreach	<u>198,469</u>	<u>181,404</u>	<u>(17,065)</u>	<u>147,310</u>		65
CONGREGATIONAL DEVELOPMENT AND SUPPORT						
Archdeacon	9,000	9,100	100	1,528		66
Best Skills	35,000	40,000	5,000	34,596		67
College for Congregational Development	2,000	2,000	-	-		68
Deacon Formation	18,000	10,500	(7,500)	125		69
Deaneries	17,500	16,500	(1,000)	7,013		70
Fresh Start	10,000	10,000	-	-	<i>*See Program Summary for Schedule Net Cost</i>	71
Conferences						
Clergy Conference	25,000	25,000	-	3,730	<i>*See Program Summary for Schedule Net Cost</i>	72
Congregational Leadership Conferences	5,000	5,000	-	-	<i>*See Program Summary for Schedule Net Cost</i>	73
Total Conferences	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>3,730</u>		74
Congregation and Clergy Support						
Clergy Support and Development	30,000	35,000	5,000	8,692		75
Congregational Assistance	50,000	60,000	10,000	32,016		76
Congregational Development Group	14,000	14,000	-	5,168		77
Missioner for Disaster Resilience	43,500	198,401	154,901	-		78
Racial Reconciliation	9,700	10,850	1,150	357		79
Safe Church Training	3,400	3,400	-	71		80
Transition Ministry/Deployment	10,000	10,000	-	4,224		81
Theological Education	8,000	8,000	-	5,000	<i>*eFm also included here</i>	82
Total Congregation and Clergy Support	<u>168,600</u>	<u>339,651</u>	<u>171,051</u>	<u>55,528</u>		83
Ministries and Commissions						
Christian Formation	8,500	8,500	-	176	<i>*Combined with Baptismal Ministry</i>	84
Commission for Intercultural Ministries	8,465	6,900	(1,565)	8,642		85
Commission on Ministry	12,000	12,000	-	1,598		86
Creation Care	1,000	1,000	-	-		87
Ecumenical Ministries	1,700	1,000	(700)	300		88
Health Ministries	5,800	5,000	(800)	3,399		89
Indigenous (Native American) Ministries	5,000	5,100	100	2,500		90
Liturgy & Music	500	1,000	500	-		91
Racial Audit	32,400	-	(32,400)	-		92
Stewardship Commission	5,000	5,000	-	1,250		93
Total Ministries and Commissions	<u>80,365</u>	<u>45,500</u>	<u>(34,865)</u>	<u>17,865</u>		94
Total Congregational Development and Support	<u>370,465</u>	<u>503,251</u>	<u>132,786</u>	<u>120,385</u>		95
TOTAL PROGRAM EXPENSES	<u>672,304</u>	<u>784,275</u>	<u>111,971</u>	<u>308,025</u>		96
TEC Assessment	308,412	312,033	3,621	345,340		97
PROVINCE 8 Assessment	4,500	4,500	-	4,500		98
TOTAL OPERATING EXPENSES	<u>2,762,933</u>	<u>2,807,076</u>	<u>44,143</u>	<u>1,967,429</u>		99
NET OPERATING SURPLUS/ (DEFICIT)	<u>(6,418)</u>	<u>22,151</u>	<u>(28,569)</u>	<u>377,891</u>		100

THE EPISCOPAL DIOCESE OF NORTHERN CALIFORNIA
Program Summary Schedule
2023

Program/Event	2023 Revenue Budget	2022 Revenue Budget	Change in Budget	2023 Expense Budget	2022 Expense Budget	2023 Budget NET COST to Diocese	2022 Budget NET COST to Diocese	2021 ACTUAL NET COST to Diocese	<i>Line #</i>
Best Skills	21,000	21,000	-	35,000	40,000	14,000	19,000	20,471	1
Clergy Conference	20,000	20,000	-	25,000	25,000	5,000	5,000	3,730	2
College for Congregational Development	-	-	-	2,000	2,000	2,000	2,000	-	3
Congregational Leadership Conferences	500	500	-	5,000	5,000	4,500	4,500	-	4
Diocesan Convention	49,875	38,000	11,875	65,875	51,000	16,000	13,000	9,440	5
Fresh Start	-	-	-	10,000	10,000	10,000	10,000	-	6
Pathways	35,000	30,000	5,000	51,120	51,120	16,120	21,120	10,000	7
TOTAL PROGRAM / EVENT SUMMARY	126,375	109,500	16,875	193,995	184,120	67,620	74,620	43,641	8

Center at St. Matthew's	2023 Revenue Budget	2022 Revenue Budget	Change in Budget	2023 Expense Budget	2022 Expense Budget	2023 Budget NET COST to Diocese	2022 Budget NET COST to Diocese	2021 ACTUAL NET COST to Diocese	<i>Line #</i>
St. Matthew's Center	167,100	148,490	18,610	167,100	148,490	-	-	(12,372)	9
TOTAL ST. MATTHEW'S SUMMARY	167,100	148,490	18,610	167,100	148,490	-	-	(12,372)	10

Missioner for Disaster Resilience	2023 Revenue Budget	2022 Revenue Budget	Change in Budget	2023 Expense Budget	2022 Expense Budget	2023 Budget NET COST to Diocese	2022 Budget NET COST to Diocese	2021 ACTUAL NET COST to Diocese	<i>Line #</i>
Missioner for Disaster Resilience	101,375	298,401	(197,026)	137,021	298,401	35,646	-	-	11
TOTAL DISASTER SUMMARY	101,375	298,401	(197,026)	137,021	298,401	35,646	-	-	12

	2023 Budget	2022 Budget	Change in Budget	2021 Actual	Line #
Ordinary Income/Expense					
Income					
Contributions					
Individual Contributions	35,000	45,000	(10,000.00)	47,693	1
Organizational Contributions	16,000	16,590	(590.00)	21,275	2
Restricted Contributions	1,500	1,500	0.00	0	3
Total · Contributions	52,500	63,090	(10,590.00)	68,968	4
Rental Income	112,600	83,400		59,969	5
Other Income	2,000	2,000	0.00	0	6
Total Income	167,100	148,490	18,610.00	128,938	7
Gross Profit					
Expense					
Compensation & Related Expenses					
Salaries and Wages					
Salary - St. Matthew's Ex. Dir	55,855	54,387	1,468.44	53,059	8
Payroll Taxes	4,273	4,161	112.33	4,211	9
Health Benefits	720	720	0.00	678	10
PTO Benefit	3,351	3,263	88.11	1,244	11
Retirement Benefits	5,027	4,895	132.15	4,775	12
Workers Compensation	250	250	0.00	148	13
Total · Compensation & Related Expenses	69,476	67,675	1,801.03	64,115	14
Equipment, Furniture, Software					
Equipment Leases	4,200	4,000	200.00	4,072	15
Repairs & Maintenance					
Permits & Licenses	135	135	0.00	0	16
Repairs & Maintenance- Building	20,204	16,980	3,223.66	14,112	17
Repairs & Maintenance- Other	0	0	0.00	365	18
Total · Repairs & Maintenance	20,339	17,115	3,223.66	14,477	19
Telecommunications	1,640	1,580		0	20
Web Development/Hosting	200	200	0.00	1,392	21
Total Equipment, Furniture, Software	26,379	21,315	5,063.66	19,941	22
Insurance	15,000	14,500	500.00	13,997	23
Legal Fees	0	0	0.00	650	24
Office Expenses					
Membership Dues & Subscriptions	100	100	0.00	68	25
Office Supplies & Expenses	4,800	5,400	(600.00)	4,743	26
Outside Services	10,200	7,200	3,000.00	4,535	27
Postage & Delivery	600	600	0.00	165	28
Printing & Production	250	250	0.00	0	29
Program Supplies & Expenses	500	250	250.00	0	30
Real Estate Taxes	1,700	1,700	0.00	1,053	31
Total Office Expenses	18,150	15,500	2,650.00	10,564	32
Office Rent and Storage					
Utilities	38,095	29,500	8,595.31	32,043	33
Total Expense	167,100	148,490	18,610.00	141,310	34
Net Ordinary Income	0	0	0.00	(12,372)	35