

SAINT TIMOTHY'S EPISCOPAL CHURCH VESTRY MEETING MINUTES – FINAL

Wednesday December 16, 2020 – Zoom

Update Date: 12/20/2020

SUMMARY:

- Dick Firth announced that 4 of the people suggested for the 2021 vestry have agreed to stand for election. There will be 6 vacancies on the 2021 vestry based on retiring members and 1 2020 vacancy.
- The vestry congratulated Pastor Todd on his upcoming 50th birthday – December 26.

MOTIONS:

- The Vestry discussed and approved the **draft 2021 budget** with the additional income sources and cuts recommended by the Treasurer and the Finance Committee. The budget is balanced because of the income left over from 2020 due to the PPP loan. The vestry will review the budget at their meeting in January 2021 and may approve changes then based on additional information regarding pledges and other 2021 income.
- The Vestry approved the use any **excess income from 2020** to balance the 2021 budget and add to the maintenance reserve. Passed unanimously
- The vestry approved replacing the funds allocated from Memorials for the **large TV's** with funds currently in the Live-Stream account. Most of the Live Stream expenditures have been done and there are sufficient funds in that account to cover the cost of the new TV's.
- The vestry approved the annual **clergy 2021 Housing allowance resolutions** submitted by the treasurer.
- The treasurer and the CFO for the Diocese of California recommended that the **audit** of the 2018 books be skipped and that the books for 2019 and 2020 be audited. The vestry approved unanimously.
- The vestry approved **removing the vestry clerk and the treasurer as voting members of the vestry**. If the clerk or the treasurer are elected by the parish, then they retain their status for voting and counting toward a quorum. They were added as voting members in 2015 in response to AB 1233, but the Diocese has recommended that that does not apply to the vestry.
- The following **documents were submitted prior to the vestry meeting** and approved at the meeting: the minutes of the November meeting, the treasurer's report, the reports submitted by the rector, Pastoral Care and Worship.

ACTION ITEMS:

- **Tom Linari:** Investigate reducing the size (and cost) of trash collection.
- **Sally Shea Potts:** Resend parish calling lists to vestry members
- **Vestry:** Call parish members on their part of the list during the Christmas season

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

Absent: Mike Olden

1. Opening Prayer – Pastor Todd – Song of Mary – Verses 1 & 2

The vestry shared the names of those they are praying for including all the lonely people and those staying home for Christmas.

2. Review and Confirm Agenda

3. Introduction of Guests – There were no guests

4. Recurring Action Items – Minutes, Treasurer’s, Rector’s, and Commission Reports

a. Approve:

- Minutes from the November 18, 2020 vestry meeting.
- Treasurers Report, Balance Sheet and P&L through 30 November 2020, in that order
- Rector’s article for January Tidings
- Pastoral Care Report
- Property – no report
- Worship

MOTION: Approve the minutes of the November meeting, the treasurer’s report and the submitted

5. Non-Recurring Action Items

a. **Draft 2021 Budget** – Neal Matsunaga

The treasurer shared the 2021 draft budget that had been reviewed and approved by the Finance committee and the list of changes to income and expenditures to balance the draft budget.

The remaining schedule for preparation of the 2021 budget is:

- 1/13/2021 – budget, with final pledge income, presented to the Finance Committee
- 1/20/2021 – budget, with final pledge income, presented to the Vestry for final approval.
- 1/31/2021 – Approved budget presented to the parish in the annual meeting.

Current projected shortfall in the 2021 budget is \$66,041.

Re: pledging:

35% of received pledges have increased over 2020

52% of received pledges are the same as 2020

12% of received pledges decreased

Several families indicated that they will be unable to pledge this year.

Neal shared the proposed budget and the Finance Committee recommended items to address the shortfall.

- Good News: balanced budget. Bad News: The only reason the budget was balanced is the money left from the PPP loan.
- Some areas of the budget have been reduced based on the assumption that the program year will be shortened, and those areas will not be urgently needed this year.

- The following is a summary of the modifications to address the shortfall.
 - \$66,041 Current budget shortfall (9%)
 - Additional Income
 - \$23,966 2020 net income (\$41,622 leaving \$17,656 to maintenance reserve)
 - \$24,100 Pledge reserve
 - Reductions:
 - \$11,375 Reduce bookkeeper hours from 10 hours/week to 5 hours/week
 - \$1,000 Continuing Education (\$2,000 in 2020)
 - \$2,000 Flower Expense (\$3,000 in 2020) Note: contributions do not normally cover the complete cost of Sunday flowers
 - \$1,000 Clergy Hospitality (\$1,800 in 2020)
 - \$500 Sunday Coffee & Supplies (\$1,300 in 2020)
 - \$300 Parish Events Connect (\$800 in 2020)
 - \$300 Reception Expense (\$800 in 2020)
 - \$1,000 Youth Ministries (\$2,000 in 2020)
 - \$500 NEW (New Episcopal Women) (\$500 in 2020)
- Neal explained the source of the funds in the Contributing Income line item – regular givers who do NOT pledge. The amount in the proposed budget is \$32,300 based on previous years. Prior to the meeting but after the draft budget was reviewed by the Finance Committee, Carleen recommended changing that to \$15,000. That change may cause the amount currently earmarked for the maintenance reserve to be reduced to almost nothing.
- Question: Have the outstanding pledges come in? Answer: Some, but not all.
- Todd is slightly more optimistic than Neal about prospect of balancing the budget in 2022
- Pastor Susan reminded the vestry that a lot of money has been raised this year for Outreach, Live Stream and other causes.
- Neal reminded the vestry that the congregation is more generous for specific projects.
- Neal reminded the vestry that this is an historical and on-going problem.
- FYI – both the Janitorial and Landscaping service are NOT increasing their requests for 2021.
- Question: Has PG&E done an energy review of the campus. Answer: Yes, 4 years ago
- EBMUD also has done a campus review
- Question (Kari): Can the garbage be reduced? Currently we have a large dumpster for

trash and 3 blue carts for recycle **Tom:** Will investigate.

- Neal: Periodically the dumpster has been filled due to construction during 2020.

MOTION: Approve the proposed budget with the list of proposed income additions and cuts to balance the budget.

b. Allocation of excess 2020 income to the 2021 budget and the maintenance reserve – Neal Matsunaga

(Copied from Treasurer's Report)

Approve moving any remaining 2020 positive net income, after allocating some to help balance the 2021 budget, to account 70060 – Maintenance & Improvement.

As of the end of November it appears that we may have about \$40,000 net income at the end of December. Pending vestry approval of the budget, we would use about \$23,266 to help balance the 2021 budget leaving maybe about \$16,734 of net income. The exact amount will not be known until we close the church books after December hence the request to allow moving any remaining amount instead of a hard number. The Diocese expects us to have \$0 net income at the end of the year and suggests we move any positive net income into a reserve type account. Our practice recently has been to use any positive net income to help fund the Maintenance & Improvement account, especially since we do not have any identified reoccurring source of funding for this account.

MOTION: Use any excess income from 2020 to balance the 2021 budget and add to the maintenance reserve. Passed unanimously.

c. Move funds from the Live Stream Funds to Memorials to replace the Memorial Funds allocation to purchase the large TV's for the church.

(Copied from Treasurer's Report)

Approve moving funds from account 70230 – Capital Funding Livestream to account 70170 – Memorial. Last month the vestry was asked to approve spending up to \$5,000, from the Memorial account, for the purchase of two televisions for the church. The reason for the purchase was that the previous projection screens were not picked up well with the livestream cameras. At the time, the thought was once we had an idea how much more was needed to finish the livestream project we could “refund” the Memorial account from the livestream account. As of the end of November there is about \$26,000 remaining in the livestream account and we need to still fund maybe \$3-4,000 for two years' worth of incremental Wi-Fi and insurance costs due to the livestream project. Based on this it was decided that it was ok to “refund” the Memorial account now.

MOTION: Replace the funds allocated from Memorials for the large TV's with funds currently in the Live-Stream account.

d. Plan for Auditing the church books – Neal Matsunaga

(Copied from Treasurer's Report)

Approve plan to have the church and preschool books for 2019 and 2020 audited and to skip auditing 2018 books. The Diocese has hired an auditor and has recommended that we should have our 2019 and 2020 books audited at that it was not necessary to audit any prior years that had not been done yet, in our case 2018.

The books for 2016 and 2017 were audited.

The Diocese CFO recommended that we have an audit of the 2019 and 2020 books and skip the 2018 books.

MOTION: Vestry approves having the 2019 and 2020 books audited and skip auditing the 2018 books.

e. **Clergy Housing Resolutions – Neal Matsunaga**

(1) Resolution of the vestry of St. Timothy’s Episcopal Church, December 16, 2020

WHEREAS the **Rev. Todd Bryant** is employed as a minister of the Gospel by St. Timothy’s Episcopal Church in Danville, CA, which does provide a residence for him, but does not provide the full cost of maintaining such residence; the Vestry of St. Timothy’s resolves that of the total compensation of approximately \$96,768 to be paid to the Rev. Todd Bryant during 2021, that \$78,382 be designated a housing allowance within the meaning of that term as used in Section 107 of the IRS Code of 1986.

(2) Resolution of the vestry of St. Timothy’s Episcopal Church, December 16, 2020

WHEREAS the **Rev. Susan Geissler-O’Neil** is employed as a minister of the Gospel by St. Timothy’s Episcopal Church, Danville, California, which does not provide a residence for her; the Vestry of St. Timothy’s resolves that of the total compensation of \$80,337 to be paid to the Reverend Susan Geissler-O’Neil during 2021, \$45,000 be designated a housing allowance within the meaning of that term as used in Section 107 of the IRS Code of 1986

This resolution will be attached to the Vestry minutes for the meeting at which it is approved.

MOTION: Move that above resolutions for a housing allowance for Rev. Todd Bryant and Rev. Susan Geissler-O’Neil be approved. Passed unanimously.

f. **Remove non-elected Treasurer and Vestry Clerk from official vestry membership**

DRAFT MOTION: The vestry resolves that non-elected parish members may serve as the clerk and treasurer of the vestry without a vote or being counted toward a quorum. If either the clerk or treasure currently serves as elected vestry members, they retain their vote during their elected term.

Note: The clerk and the treasurer continue to be officers of the corporation

History: (based on Sally’s memory and research and Rector’s report from December 2019

- In the fall of 2013, Rev. Jeff Frost asked Sally to take over being the vestry clerk from Meg Lindley and she agreed. Sometime in 2014, he informed the vestry that AB-1233 mandated that the treasurer and clerk should be voting members of the vestry. I don’t remember that anyone questioned that information at the time and the treasurer and clerk started voting at vestry meetings.
- Bev Matsunaga asked Sally about the issue in 2016 because it had come up in relation to the Noah’s Ark Board. At that time, Sally found a section in Robert’s Rules of Order related to the issue. When Pastor Todd asked about the issue in 2019, she created a folder called “Other” under the Vestry > By-Laws Policies Canons folder on the Google Drive. In that folder is Article 9 from Roberts Rules of Order and the December 2009 Legislative Alert regarding AB1233. Link to folder:

https://drive.google.com/drive/folders/1KCj3McX5GbJqZv7rSkkDbwchdN_EzuLO?usp=sharing

- The following is extracted from the Rector's Report from December 2019

“Research and Background on vestry composition:

During Jeff Frost's tenure, the vestry made a change that was supposed to bring us (as a nonprofit) in line with Bill AB1233. I've heard several of you talking about what's required of the vestry and how many members we need, especially in light of our lack of response for vestry nominees.

What I do know is we need a minimum of 7. If we change our composition, I would suggest we go to 9. Further, if we change the composition, I would suggest we no longer include the treasurer and clerk in the voting pool as this would give them ongoing unelected influence in a way that might not be balanced in a smaller vestry.

I've corresponded with both Canon to the Ordinary, Abbott Bailey and the Chancellor of the Diocese, Christopher Hayes. Christopher gave a clear response to my questions about the impact of AB1233 and the text of his response is below:

Regarding treasurer and clerk vote/not vote. From Mr. Hayes: *The short answer is “it depends,” but not on AB 1233 (2010).*

The Vestry has the option of appointing a Treasurer and a Secretary from among the elected members of the Vestry. If the parish does so, they come continue to be members of the Vestry and have the same voting rights as other members.

Under Canon 11.22, the Vestry may instead appoint a non-member to serve as Treasurer or Secretary. That does not make them members of the Vestry, as Canon 11.22 affirms (“Such officers need not be members of the vestry.”) They are officers but not members of the Vestry and therefore have no vote.

The second situation would also apply if a Treasurer or Secretary is initially appointed while being an elected member of the Vestry and continues to serve as an officer after his or her term as a Vestry member expires.

AB 1233 deals with a different situation. It provides that ex officio members of a board of directors have the same rights as voting members. The only ex officio member of the Vestry is the Rector. Of course, our canons already provide that the Rector has a vote.”

NOTE: There is no record in the minutes of the December 2019 meeting that this issue was discussed.

Todd:

- Based on clergy recommendation, the clerk and the treasurer were made voting members after a change to the non-profit rules by the State of California. Based on discussions with the Diocese, Todd believes that was an error and should be corrected to make the clerk and treasurer non-voting members

MOTION: Return clerk and treasurer to ex-officio members who do not vote and do not count toward a quorum.

6. Discussion Items

a. **Parish Calls** – Trudy McMahon & Dick Firth

The vestry is asked to call their list of parish members. The calls have been appreciated by many members. One family objected to voice mail.

Rev. Todd and Rev. Susan will call everyone and leave a “Merry Christmas” message.

b. **Special Topic** – Dick Firth – **HAPPY 50TH BIRTHDAY TO TODD ON 12/26 = SEND CARDS**

7. FYI

a. **2021 Vestry Nominations** – Dick Firth

Nominees who have accepted: Ade Adekunle, Gabel Chong-Horsley, Jacque Chiavini, Steve Oki

Dick continues to work on 2 additional people

b. Status of **Clergy Discretionary Fund** as of the end of November – Treasurer, Neal Matsunaga

- 5/31 \$150 check to individual for assistance
- 6/3 \$135 anonymous donation

c. Pastor Todd will not be in church on Sundays December 27, 2020 and January 3, 2021.

d. Property – Tom Linari

Hearing Loop guy coming out to fix the loop on 12/21/2020

8. Closing Prayer – Rayne Devlin

St Timothy's Calendar for Vestry as of 12/16/2020

Date	Event
Wednesday, December 16 – 6:30 pm – Zoom	Vestry Meeting
Wednesday, December 16	Draft budget presented to vestry
Thursday, December 17 – 6:30 pm	Deanery Meeting
Thursday, December 24 – 3:00 PM	Children's Virtual Christmas Service
Thursday, December 24 – 7:30	Christmas Eve Virtual Service
Friday, December 25 – 10:00 am	Online Christmas Prayer
Friday, December 25	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

Next Tidings Deadline – 25 December 2020 (?)
Next Regular Vestry Meeting – 20 January 2021

Treasurer's Report

December 16, 2020

Financial Highlights

- Financial results through November 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 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.
- 4 pledges for \$12,600 have not made any payments yet in 2020.
- 67 pledges are paid in full for \$278,213.
- Year to date budget vs actual results, adjusted for amortizing "pledges paid in full" in the current year, are:

	<u>Budget</u>	<u>Actual</u>	<u>Difference</u>
Pledge Income	\$603,736	\$570,794	\$(32,942)
Other Income	\$ 64,177	\$133,647	\$ 69,470
Expenses	\$709,691	\$681,195	\$ 28,496
Net Income	\$(41,778)	\$ 23,246	

Income

The Pledge Income underrun reflects about \$19,342 for pledges that have not made any payments yet through the first 11 months of 2020 and about \$11,550 included in pledge income budget on the assumption that we would receive additional pledges during the year.

Other Income difference due to:

Loose Plate \$(7,780) and Facilities Cost Sharing \$(10,948) under budget offset by Contributing Income about \$15,286 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 \$23,199 under budget

Altar Guild expenses \$3,094 under budget

Christian Formation expenses \$1,113 under budget

Children & Youth Ministry expenses \$3,169 under budget

Fellowship expenses \$3,310 under budget

Administrative expenses \$9,841 under budget

Facilities expenses \$(7,937) over budget

Finance expenses \$(11,895) over budget due to timing of insurance and property tax payments.

Contingency expenses \$3,464 under budget

Action Items

- Initial approval of the church's 2021 budget.
The remaining schedule for preparation of the 2021 budget is:
 - 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.
 - 1/31/21 – budget presented to the parish in the annual meeting.
- Approve clergy 2021 housing resolutions for Rector and Associate Rector.
- Approve plan to have the church and preschool books for 2019 and 2020 audited and to skip auditing 2018 books. The Diocese has hired an auditor and has recommended that we should have our 2019 and 2020 books audited at that it was not necessary to audit any prior years that had not been done yet, in our case 2018.
- Approve moving any remaining 2020 positive net income, after allocating some to help balance the 2021 budget, to account 70060 – Maintenance & Improvement. As of the end of November it appears we may have about \$40,000 net income at the end of November. Pending vestry approval of the budget, we would use about \$23,266 to help balance the 2021 budget leaving maybe about \$16,734 of net income. The exact amount will not be known until we close the church books after December hence the request to allow moving any remaining amount instead of a hard number. The Diocese expects us to have \$0 net income at the end of the year and suggests we move any positive net income into a reserve type account. Our practice recently has been to use any positive net income to help fund the Maintenance & Improvement account, especially since we do not have any identified reoccurring source of funding for this account.
- Approve moving funds from account 70230 – Capital Funding Livestream to account 70170 – Memorial. Last month the vestry was asked to approve spending up to \$5,000, from the Memorial account, for the purchase of two televisions for the church. The reason for the purchase was that the previous projection screens were not picked up well with the livestream cameras. At the time the thought was once we had an idea how much more was needed to finish the livestream project we could “refund” the Memorial account from the livestream account. As of the end of November there is about \$26,000 remaining in the livestream account and we need to still fund maybe \$3-4,000 for two year's worth of incremental wifi and insurance costs due to the livestream project. Based on this it was decided that it was ok to “refund” the Memorial account now.

Recurring Status

- Acct 62604 - Clergy Discretionary Fund activity as of the end of November is
 - 5/31 \$150 check to individual for assistance
 - 6/3 \$135 anonymous donation

Neal Matsunaga

Saint Timothy's Episcopal Church

Balance Sheet

As of November 30, 2020

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
10001 - Heritage Checking	141,161.66
10002 - Heritage Savings	9,853.23
17103 - Schwab	179,813.09
17104 - TD Ameritrade	340,815.87
Total Checking/Savings	671,643.85
Other Current Assets	
13000 - Special Loan	5,400.00
Total Other Current Assets	5,400.00
Total Current Assets	677,043.85
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	152,612.78
Total Other Assets	633,148.19
TOTAL ASSETS	4,277,759.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 - Accounts Payable	-1,244.73
Total Accounts Payable	-1,244.73
Other Current Liabilities	
21007 - Prepaid Pledge 2021	2,380.00
21006 - Prepaid Pledges 2020	4,630.79
Total Other Current Liabilities	7,010.79
Total Current Liabilities	5,766.06
Total Liabilities	5,766.06
Equity	
31300 - Perm. Restricted Net Assets	
31501 - SSGA Endowment Fund	633,148.19
31503 - Fixed Assets	2,967,567.00
Total 31300 - Perm. Restricted Net Assets	3,600,715.19
31500 - Temp. Restricted Net Assets	
31510 - Program	360,748.05
31520 - Outreach	122,968.05

Saint Timothy's Episcopal Church

Balance Sheet

As of November 30, 2020

	<u>Nov 30, 20</u>
Total 31500 - Temp. Restricted Net Assets	483,716.10
32000 - Unrestricted Net Assets	228,091.97
Net Income	<u>-38,530.28</u>
Total Equity	<u>4,271,992.98</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,277,759.04</u></u>

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

January through November 2020

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 - Donations				
41000 - Pledge Income				
41120 - Prepaid Pledges Rec'd Prev Year	58,486.93	57,858.17	628.76	101.1%
41100 - Current Year Pledges	528,848.86	545,877.75	-17,028.89	96.9%
41300 - Prior Year Pledges Rec'd Late	1,835.00	0.00	1,835.00	100.0%
Total 41000 - Pledge Income	589,170.79	603,735.92	-14,565.13	97.6%
42000 - Plate Offering				
42100 - Loose Plate	2,120.38	9,900.00	-7,779.62	21.4%
42150 - Contributing Income	44,894.57	29,608.33	15,286.24	151.6%
Total 42000 - Plate Offering	47,014.95	39,508.33	7,506.62	119.0%
43000 - Special Gifts	100.00	0.00	100.00	100.0%
44000 - Operating Support				
44200 - Facilities Cost Sharing	10,939.27	21,887.00	-10,947.73	50.0%
44300 - Flower Donations	1,659.13	2,291.67	-632.54	72.4%
Total 44000 - Operating Support	12,598.40	24,178.67	-11,580.27	52.1%
45000 - Other Income				
45100 - eScrip Remittance	-1.26	0.00	-1.26	100.0%
45200 - Amazon Smile	1.84	0.00	1.84	100.0%
45300 - Interest Income	354.97	252.08	102.89	140.8%
45400 - Miscellaneous Income	248.44	238.33	10.11	104.2%
45500 - PPP Funds	73,329.45	0.00	73,329.45	100.0%
Total 45000 - Other Income	73,933.44	490.41	73,443.03	15,075.8%
Total 40000 - Donations	722,817.58	667,913.33	54,904.25	108.2%
Total Income	722,817.58	667,913.33	54,904.25	108.2%
Gross Profit	722,817.58	667,913.33	54,904.25	108.2%
Expense				
66900 - Reconciliation Discrepancies	0.00			
60000 - Operating Expenses				
61000 - Diocesan Assessment	101,989.47	101,989.25	0.22	100.0%
62000 - Personnel Expense				
62100 - Clergy Compensation				
62110 - Rector	87,313.50	87,307.00	6.50	100.0%
62120 - Associate Rector	71,681.02	71,685.17	-4.15	100.0%
62130 - Supply Clergy/Honoraria	0.00	0.00	0.00	0.0%
62198 - Clergy Pension Premiums	33,333.19	34,338.33	-1,005.14	97.1%
62199 - Clergy Benefits & Insurance	28,793.27	27,983.08	810.19	102.9%
Total 62100 - Clergy Compensation	221,120.98	221,313.58	-192.60	99.9%
62200 - Lay Staff Compensation				
62201 - Family Minister	0.00	0.00	0.00	0.0%
62202 - Music Director	37,698.22	36,800.50	897.72	102.4%
62203 - Office Manager	18,178.47	18,694.50	-516.03	97.2%
62213 - Office Staff-Temporary Help	0.00	825.92	-825.92	0.0%
62204 - Bookkeeper	10,070.00	19,066.67	-8,996.67	52.8%
62205 - Childcare Assistant	393.49	2,754.58	-2,361.09	14.3%
62296 - Lay Payroll Taxes	4,309.17	5,977.58	-1,668.41	72.1%
62297 - Lay Pension Premiums	3,792.13	4,994.92	-1,202.79	75.9%
62299 - Pension Reimbursement Noah's Ark	1,337.05	0.00	1,337.05	100.0%
62298 - Lay Benefits & Insurance	710.49	5,814.42	-5,103.93	12.2%
Total 62200 - Lay Staff Compensation	76,489.02	94,929.09	-18,440.07	80.6%
62300 - Workers Compensation Insurance	810.00	1,100.00	-290.00	73.6%
62400 - Payroll Processing Fees	721.00	924.00	-203.00	78.0%
62500 - Contractors (1099)				
62501 - Musicians				
62511 - Paid Musicians	11,850.00	11,458.33	391.67	103.4%
62512 - Supply Musicians	250.00	2,108.33	-1,858.33	11.9%
Total 62501 - Musicians	12,100.00	13,566.66	-1,466.66	89.2%
62504 - Landscaping	21,721.54	22,192.50	-470.96	97.9%
62505 - Janitorial Services	26,775.00	26,400.00	375.00	101.4%
Total 62500 - Contractors (1099)	60,596.54	62,159.16	-1,562.62	97.5%
62600 - Staff Allowances				

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

January through November 2020

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
62601 - Continuing Education	478.15	1,833.33	-1,355.18	26.1%
62602 - Travel	714.41	550.00	164.41	129.9%
62603 - Clergy Hospitality	590.24	1,650.00	-1,059.76	35.8%
62604 - Clergy Discretionary Fund	15.00	275.00	-260.00	5.5%
Total 62600 - Staff Allowances	1,797.80	4,308.33	-2,510.53	41.7%
Total 62000 - Personnel Expense	361,535.34	384,734.16	-23,198.82	94.0%
63100 - Altar Guild				
63101 - Candles and Wine	514.26	2,704.17	-2,189.91	19.0%
63102 - Flower Expense	2,078.15	2,951.67	-873.52	70.4%
63103 - Laundry Services	0.00	73.33	-73.33	0.0%
63105 - All Other Altar Guild Expenses	363.19	320.83	42.36	113.2%
Total 63100 - Altar Guild	2,955.60	6,050.00	-3,094.40	48.9%
63200 - Music				
63205 - Music Expenses				
63215 - Professional Expense	0.00	1,191.67	-1,191.67	0.0%
63216 - Music Hospitality	176.13	458.33	-282.20	38.4%
63205 - Music Expenses - Other	1,405.85			
Total 63205 - Music Expenses	1,581.98	1,650.00	-68.02	95.9%
63206 - Musical Equipment R&M	260.00	641.67	-381.67	40.5%
Total 63200 - Music	1,841.98	2,291.67	-449.69	80.4%
63300 - Christian Formation				
63301 - EFM	0.00	458.33	-458.33	0.0%
63302 - Adult Education	130.50	916.67	-786.17	14.2%
63303 - Lenten Series	406.80	275.00	131.80	147.9%
63304 - Activity Support	0.00	0.00	0.00	0.0%
Total 63300 - Christian Formation	537.30	1,650.00	-1,112.70	32.6%
63350 - Children & Youth Ministry				
63351 - Family Ministries	130.51	1,191.67	-1,061.16	11.0%
63352 - Youth Ministries	0.00	1,833.33	-1,833.33	0.0%
63353 - Acolytes	0.00	275.00	-275.00	0.0%
Total 63350 - Children & Youth Ministry	130.51	3,300.00	-3,169.49	4.0%
64000 - Worship & Liturgy				
64108 - Liturgical Art	0.00	275.00	-275.00	0.0%
64150 - Miscellaneous Worship	1,044.12	458.33	585.79	227.8%
Total 64000 - Worship & Liturgy	1,044.12	733.33	310.79	142.4%
64250 - Pastoral Care	0.00	458.33	-458.33	0.0%
64500 - Fellowship				
64501 - Sunday Coffee & Supplies	367.97	1,191.67	-823.70	30.9%
64502 - Parish Events-Connect	0.00	733.33	-733.33	0.0%
64503 - Reception Expense	0.00	733.33	-733.33	0.0%
64504 - Greeters-Welcome	76.00	458.33	-382.33	16.6%
64505 - Invites	0.00	183.33	-183.33	0.0%
64506 - Vestry Expenses	95.99	91.67	4.32	104.7%
64508 - NEW (New Episcopal Women)	0.00	458.33	-458.33	0.0%
64509 - Coffee Hour Donations	0.00	0.00	0.00	0.0%
Total 64500 - Fellowship	539.96	3,849.99	-3,310.03	14.0%
65000 - Administrative				
65100 - Office Supplies	607.86	1,833.33	-1,225.47	33.2%
65101 - Paper	1,014.57	3,391.67	-2,377.10	29.9%
65102 - Advertising	575.90	550.00	25.90	104.7%
65103 - Software	1,887.76	1,833.33	54.43	103.0%
65105 - Phone & Internet	5,052.61	5,078.33	-25.72	99.5%
65106 - Misc Administration	0.00	550.00	-550.00	0.0%
65200 - Equipment				
65204 - Risograph Copier	0.00	4,033.33	-4,033.33	0.0%
65201 - Hardware	1,014.12	641.67	372.45	158.0%
65202 - Ricoh Copier	11,548.69	14,300.00	-2,751.31	80.8%
65203 - Other Equipment R&D	500.00	458.33	41.67	109.1%
Total 65200 - Equipment	13,062.81	19,433.33	-6,370.52	67.2%
65300 - Postage				
65301 - Meter Postage	1,234.86	916.67	318.19	134.7%
65302 - Other Postage	136.51	137.50	-0.99	99.3%

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

January through November 2020

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
65303 - Meter Lease	3,151.96	2,841.67	310.29	110.9%
Total 65300 - Postage	4,523.33	3,895.84	627.49	116.1%
Total 65000 - Administrative	26,724.84	36,565.83	-9,840.99	73.1%
66000 - Facilities				
66100 - Campus Maintenance	37,355.30	32,083.33	5,271.97	116.4%
66110 - Rectory Maintenance				
66111 - Insurance	261.00	595.83	-334.83	43.8%
66112 - Landscaping	2,970.00	3,666.67	-696.67	81.0%
66113 - Pool	1,415.00	1,558.33	-143.33	90.8%
66116 - Maintenance	2,561.68	3,666.67	-1,104.99	69.9%
66110 - Rectory Maintenance - Other	53.06			
Total 66110 - Rectory Maintenance	7,260.74	9,487.50	-2,226.76	76.5%
66120 - Services				
66121 - Elevator & Fire Alarm	10,319.33	7,333.33	2,986.00	140.7%
66122 - Other Services	4,057.30	5,500.00	-1,442.70	73.8%
Total 66120 - Services	14,376.63	12,833.33	1,543.30	112.0%
66130 - Facilities Supplies	1,827.79	2,750.00	-922.21	66.5%
66140 - Utilities				
66141 - EBMUD	23,098.55	17,600.00	5,498.55	131.2%
66142 - Garbage	7,550.10	7,150.00	400.10	105.6%
66143 - PG&E Gas	3,948.09	4,766.67	-818.58	82.8%
66144 - PG&E Electrical	12,069.65	12,283.33	-213.68	98.3%
66145 - PG&E Loan	6,299.13	7,435.08	-1,135.95	84.7%
Total 66140 - Utilities	52,965.52	49,235.08	3,730.44	107.6%
Total 66000 - Facilities	113,785.98	106,389.24	7,396.74	107.0%
67000 - Finance				
67050 - Stewardship	143.55	2,200.00	-2,056.45	6.5%
67100 - Benefity Fees	33.37	137.50	-104.13	24.3%
67101 - Banking Charges	1,988.62	1,100.00	888.62	180.8%
67103 - Corporate Fees & Expenses	0.00	91.67	-91.67	0.0%
67104 - Property & Liability Insurance	38,684.75	28,367.17	10,317.58	136.4%
67107 - Property Taxes				
67117 - Church Property Tax	10,771.55	7,883.33	2,888.22	136.6%
67118 - Rectory Property Tax	869.05	815.83	53.22	106.5%
Total 67107 - Property Taxes	11,640.60	8,699.16	2,941.44	133.8%
Total 67000 - Finance	52,490.89	40,595.50	11,895.39	129.3%
68000 - Budgeted Outreach				
68002 - Budgeted Outreach	13,750.00	13,750.00	0.00	100.0%
68003 - Schools & Interfaith Council	2,750.00	2,750.00	0.00	100.0%
Total 68000 - Budgeted Outreach	16,500.00	16,500.00	0.00	100.0%
69000 - Contingency				
69001 - Contingency	364.34	4,583.33	-4,218.99	7.9%
69003 - COVID-19 Supplies	754.72			
Total 69000 - Contingency	1,119.06	4,583.33	-3,464.27	24.4%
Total 60000 - Operating Expenses	681,195.05	709,690.63	-28,495.58	96.0%
Total Expense	681,195.05	709,690.63	-28,495.58	96.0%
Net Ordinary Income	41,622.53	-41,777.30	83,399.83	-99.6%
Other Income/Expense				
Other Income				
70000 - Program Accounts				
70230 - Capital Fund - Livestreaming				
70232 - Livestreaming - Expenses	-29,891.57			
70231 - Livestreaming - Donations	55,950.00			
Total 70230 - Capital Fund - Livestreaming	26,058.43			
70040 - Boy Scout Troop #36				
70041 - Boy Scout Troop Income	1,675.00			
70045 - Boy Scout Troop Expenses	-1,675.00			
Total 70040 - Boy Scout Troop #36	0.00			

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

January through November 2020

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
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	-120,920.49			
Total 70060 - Maintenance & Improvement	-49,832.24			
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	2,650.00			
70145 - Columbarium Expense	-530.43			
Total 70140 - Columbarium	2,119.57			
70150 - Ackerman				
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			
70170 - Memorial - Other	-3,546.24			
Total 70170 - Memorial	-2,421.24			
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	-48,364.52			
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				
80021 - Christmas Boxes Income	1,000.00			
80029 - Christmas Boxes Disbursements	-2,000.00			
Total 80020 - Christmas Boxes	-1,000.00			
80040 - Fruits of the Harvest				
80042 - General Donations	54,100.37			
80048 - Event Expenses	-2,595.69			
80049 - Outreach Disbursements	-70,550.00			
Total 80040 - Fruits of the Harvest	-19,045.32			
80050 - Backpack Project				
80051 - Backpack Project Donations	95.00			

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

January through November 2020

	Jan - Nov 20	Budget	\$ Over Budget	% of Budget
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	1,965.00			
80115 - Winter Nights Expense	-78.52			
Total 80110 - Winter Nights	1,886.48			
80130 - Outreach Emergency				
80135 - Outreach Emergency Expense	-10,000.00			
Total 80130 - Outreach Emergency	-10,000.00			
80150 - Options Recovery Services				
80155 - Options Disbursements	-37.30			
Total 80150 - Options Recovery Services	-37.30			
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	-30,924.31			
Total Other Income	-79,288.83			
Other Expense				
100000 - Ask My Accountant	863.98			
Total Other Expense	863.98			
Net Other Income	-80,152.81			
Net Income	-38,530.28	-41,777.30	3,247.02	92.2%

2021 HOUSING RESOLUTION - REVEREND TODD BRYANT

Resolution of the vestry of St. Timothy's Episcopal Church, December 16, 2020

WHEREAS the Rev. Todd Bryant is employed as a minister of the Gospel by St. Timothy's Episcopal Church in Danville, CA, which does provide a residence for him, but does not provide the full cost of maintaining such residence; the Vestry of St. Timothy's resolves that of the total compensation of approximately \$96,768 to be paid to the Rev. Todd Bryant during 2021, that \$78,382 be designated a housing allowance within the meaning of that term as used in Section 107 of the IRS Code of 1986.

This resolution will be attached to the Vestry minutes for the meeting it was approved at.

2021 HOUSING RESOLUTION – REVEREND SUSAN GEISSLER-O'NEIL

Resolution of the vestry of St. Timothy's Episcopal Church, December 16, 2020

WHEREAS the Rev. Susan Geissler-O'Neil is employed as a minister of the Gospel by St. Timothy's Episcopal Church, Danville, California, which does not provide a residence for her; the Vestry of St. Timothy's resolves that of the total compensation of \$80,337 to be paid to the Reverend Susan Geissler-O'Neil during 2021, \$45,000 be designated a housing allowance within the meaning of that term as used in Section 107 of the IRS Code of 1986

This resolution will be attached to the Vestry minutes for the meeting at which it is approved

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

SOURCE		2017	2018	2019	2020	2020	2021	Yr over Yr	CDI	ADD	NOTES
		Actuals	Actuals	Actuals	Budget	Actuals YTD Oct	Budget	Change			
Income											
40000 - Donations											
41000 - Pledge Income											
41100 - Current Year Pledges	Cams	598,814	580,856	595,423	595,503	494,849	632,548	37,045			
41120 - Prepaid Pledges Rec'd 2020	Cams	43,851	91,801	41,128	63,118	53,138	12,633	-50,485			
41300 - Prior Year Pledges Rec'd late	Cams		3,330	4,592		1,835	0	0			
41000 - Pledge Income - Other				23,245				0			
Total		640,665	655,986	664,387	658,621	549,820	645,181	-13,440			
Total 41000 - Pledge Income		640,665	655,986	664,387	658,621	549,820	645,181	-13,440			
42000 - Plate Offering											
42100 - Loose Plate	Matsunaga	9,484	8,401	10,857	10,800	2,120	10,000	-800			
42101 - 1st Sunday Clergy Disc			2,280								
42150 - Contributing Income	Cams	82,021	40,430	42,468	32,300	39,860	32,300	0			
42000 - Plate Offering Other				145							
Total 42000 - Plate Offering		91,505	51,110	53,468	43,100	41,980	42,300	-800			
43000 - Special Gifts											
43000 - Special Gifts	Matsunaga	3,988	1,848	2,605	0	100	0	0			
44000 - Operating Support											
44200 - Facilities Cost Sharing	Matsunaga	24,995	23,217	27,321	24,420	10,939	16,219	-8,201			preschool contribute Sept-Dec only, 1/6% increas
44300 - Flower Donations	Clark	4,487	4,510	3,913	2,500	1,551	1,500	-1,000			
Total 44000 - Operating Support		29,482	27,727	31,234	26,920	12,490	17,719	-9,201			
45000 - Other Income											
45100 - eScript Remittance	Matsunaga	10	-10	1	0	-1	0	0			
45200 - Amazon Smile	Matsunaga	23	4	-3	0	-24	0	0			
45300 - Interest Income	Matsunaga	369	283	274	275	320	275	0			
45400 - Miscellaneous Income	Matsunaga	68	77	262	260	148	260	0			
45500 - PPP Funds	Matsunaga					73,329		0			
Total 45000 - Other Income		470	354	534	535	73,773	535	0			
Total Income		766,110	737,024	752,227	729,176	678,163	705,735	-23,441			
Expense											
60000 - Operating Expenses											
61000 - Diocesan Assessment	Matsunaga	123,337	93,793	107,319	111,261	92,718	114,832	3,571			
62000 - Personnel Expense											
62100 - Clergy Compensation	Matsunaga										
62110 - Rector	Matsunaga	31,875	88,667	92,290	95,244	79377	96768	1,524			
62120 - Associate Rector	Matsunaga	67,073	71,173	74,537	78,202	65164	80337	2,135			
62198 - Clergy Pension Premiums	Matsunaga	30,486	32,545	36,115	37,460	30303	38201	741			
62199 - Clergy Benefits & Insurance	Matsunaga	13,843	26,770	29,529	30,527	26178	33302	2,775			
Total 62100 - Clergy Compensation		143,278	219,155	232,470	241,433	201019	248609	7,176			
62200 - Lay Staff Compensation											
62202 - Music Director	Matsunaga	35,500	37,213	38,901	40,146	34353	40788	642			
62203 - Office Manager	Matsunaga	32,359	23,088	15,289	20,394	16806	20717	323			
62213 - Office Temp Help	Matsunaga		5,654	4,953	901	0	797	-104			
62204 - Bookkeeper	Matsunaga	25,648	26,589	26,318	20,800	9410	21133	333			
62205 - Childcare Assistant	Matsunaga	2,614	2,452	2,216	3,005	393	3053	48			
62296 - Lay Payroll Taxes	Matsunaga			5,656	6,521	3967	6616	95			
62297 - Lay Pension Premiums	Matsunaga	2,672	3,445	3,057	5,449	3419	5535	86			
62298 - Lay Benefits & Insurance	Matsunaga	1,090	2,363	2,788	6,343	646	6394	51			
62299 - Lay Pension Reimbrsmnt Noah's	Matsunaga		2,035	0	0	521	0	0			
Total 62200 - Lay Staff Compensation		99,882	102,840	99,177	103,559	69515	105033	1,474			
62300 - Workers Compensation Insurance	Matsunaga	531	295	989	1,200	810	1000	-200			
62400 - Payroll Processing	Matsunaga	7,656	7,344	945	1,008	658	1008	0			
62500 - Contractors (1099)											
62501 - Musicians		13,603	15,078								

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 Oct	Budget	Change			
62511 - Paid Musicians	Clark			14,695	12,500	10400	12500	0			
62512 - Supply Musicians	Clark			805	2,300	250	1000	-1,300			
62504 - Landscaping	Linari	23,598	23,448	24,204	24,210	19705	24204	-6			
62505 - Janitorial Services	Linari	27,425	27,850	27,750	28,800	26775	28800	0			
Total 62500 - Contractors (1099)		64,626	66,376	67,454	67,810	57130	66504	-1,306			
62600 - Staff Allowances											
62601 - Continuing Education	Matsunaga	1,094	1,064	1,782	2,000	478	2000	0	1,000		possible for cuts if don't open all year
62602 - Travel	Matsunaga	1,640	589	568	600	714	600	0			possible for cuts if don't open all year
62603 - Clergy Hospitality	Matsunaga	2,130	2,187	1,771	1,800	590	1800	0	1,000		possible for cuts if don't open all year
62604 - Clergy Discretionary Fund	Matsunaga	450	350	165	300	15	300	0			
Total 62600 - Staff Allowances		5,314	4,190	4,286	4,700	1798	4700	0			
Total 62000 - Personnel Expense		321,288	400,200	405,320	419,710	330929	428654	7,144			
63100 - Altar Guild											
63101 - Candles and Wine	Clark	1,900	2,701	1,933	2,850	514	2000	-950			
63102 - Flower Expense	Clark	3,239	3,021	3,110	3,220	2078	3000	-220	2,000		
63103 - Laundry Services	Clark	0	87	0	80	0	0	-80			
63105 - All Other Altar Guild Expenses	Clark	708	942	361	350	363	300	-50			
Total 63100 - Altar Guild		5,846	6,752	5,404	6,600	2956	5300	-1,300			
63200 - Music - Darita Seth											
63201 - Music Donations & Disbursements	Clark	-1,000		0	0	0	0	0			
63205 - Music Expenses	Clark	3,231	1,765								
63215 - Professional Expenses	Clark			1,088	1,300	0	500	-900			Assuming complete opening mid-late 2021
63216 - Music Hospitality	Clark			418	500	176	200	-300			
63205 - Music Expenses - Other	Clark			103		1406	2400	2,400			Additional licensing and software
63206 - Musical Equipment R&M	Clark	1,077	317	653	700	260	1300	600			Piano is old and needs more repairs
Total 63200 - Music		3,307	2,083	2,260	2,500	1842	4400	1,900			
63300 - Christian Formation											
63301 - EFM	Olden/Perry	0	618	0	500	0	500	0			
63302 - Adult Education	Olden/Perry	1,335	730	760	1,000	131	1000	0			
63303 - Lenten Series	Olden/Perry	318	544	0	300	407	300	0			
63304 - Activity Support	Olden/Perry	0	413			0	0	0			
Total 63300 - Christian Formation		1,653	2,305	760	1,800	537	1800	0			
63350 - Children & Youth Ministry											
63351 - Family Ministries	Devlin	556	385	771	1,300	131	1300	0			
63352 - Youth Ministries	Devlin	286	1,754	437	2,000	0	2000	0	1,000		would need creative ideas for free activities
63350 - Children & Youth Ministry - Other	Devlin			300		0	0	0			
63353 - Acolytes	Devlin	40	246	100	300	0	300	0			
Total 63350 - Children & Youth Ministry		882	2,386	1,607	3,600	131	3600	0			
64000 - Worship & Liturgy											
64108 - Liturgical Art	Clark	0	0	109	300	0	300	0			
64150 - Miscellaneous Worship	Clark	787	879	414	500	713	600	100			
Total 64000 - Worship & Liturgy		787	879	523	800	713	900	100			
64250 - Pastoral Care											
Total 64250 - Pastoral Care Macmillan					500	0	200	-300			
64500 - Fellowship											
64501 - Sunday Coffee & Supplies	MacDougall	1,526	1,523	1,262	1,300	368	1300	0	500		possible for cuts if don't open all year
64502 - Parish Events - Connect	MacDougall	504	1,089	613	800	0	800	0	300		possible for cuts if don't open all year
64503 - Reception Expense	MacDougall	24	1,202	758	800	0	800	0	300		possible for cuts if don't open all year
64504 - Greeters - Welcome	MacDougall	240	536	520	500	76	500	0			possible for cuts if don't open all year
64505 - Invites	MacDougall	1,210	179	0	200	0	200	0			possible for cuts if don't open all year
64506 - Vestry Expenses	MacDougall	736	210	100	100	96	100	0			possible for cuts if don't open all year
64508 - NEW (New Episcopal Women)	MacDougall		733	315	500	0	500	0	500		possible for cuts if don't open all year
64599 - Coffee Hour Donations	MacDougall		-221	0	0	0	0	0			
Total 64500 - Fellowship		4,240	5,251	3,567	4,200	540	4200	0			

ST. TIMOTHY'S EPISCOPAL CHURCH
 2021 Proposed Budget
 12/16/2020

SOURCE	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2020 Actuals YTD Oct	2021 Budget	Yr over Yr Change	COY	ADD	NOTES
65000 - Administrative										
65100 - Office Supplies	Doolittle	2,841	2,447	3,104	2,000	569	1500	-500		2020 ytd includes \$215 for rector computer care
65101 - Paper	Doolittle	3,603	2,225	3,439	3,700	948	2500	-1,200		75% of 2020 budget
65102 - Advertising	Doolittle	633	329	764	800	576	1000	400	X	We will go over this year with new banner
65103 - Software	Doolittle	1,841	1,251	1,564	2,000	1550	2400	400	X	SUG, Carbonite, Zoom added
65105 - Phone & Internet	Doolittle	5,227	5,519	5,412	5,540	4829	5500	-40		Approximately \$1800 of this may be covered by Live Stream
65106 - Miscellaneous Administration	Doolittle		0	720	600	0	600	0		
65200 - Equipment										
65201 - Hardware	Doolittle	66	1,412	530	700	1014	1000	300	X	computers are aging; possible laptop for Rev. Susan
65202 - Ricoh	Doolittle	18,183	19,648	17,565	15,600	10700	15600	0		Use current copier until we can replace
65203 - Other Equipment R&D	Doolittle	0	369	0	500	500	500	0		
65204 - Risograph	Doolittle				4,400	0	1080	-3,320		We own the machine; adding maintenance
Total 65200 - Equipment		18,249	21,430	18,095	21,200	12214	18180	-3,020		
65300 - Postage										
65301 - Meter	Doolittle	5,564	530	1,325	1,000	1035	1000	0		
65302 - Other Postage	Doolittle	200	100	-45	150	137	150	0		
65303 - Meter Lease	Doolittle		2,512	3,131	3,100	3152	3100	0		Lease expires in 2021
Total 65300 - Postage		5,764	3,142	4,411	4,250	4323	4250	0		
Total 65000 - Administrative		38,157	36,342	37,508	39,890	25009	35930	-3,960		
66000 - Facilities										
66100 - Campus Maintenance	Linari	15,115	32,377	38,697	35,000	36342	35000	0		
66110 - Rectory Maintenance										
66111 - Insurance	Linari	536	482	462	650	261	650	0		
66112 - Landscaping	Linari	1,350	3,990	3,240	4,000	2700	4000	0		
66113 - Pool	Linari	2,379	1,660	1,627	1,700	1300	1700	0		
66116 - Maintenance	Linari	765	2,827	3,975	4,000	2562	4000	0		
66110 - Rectory Maintenance Other	Linari				53	0	0	0		
Total 66110 - Rectory Maintenance		5030	8979	9304	10350	6876	10350	0		
66120 - Services	Linari									
66121 - Elevator, Fire & Burglar Alarm	Linari	4,672	5,613	8,155	8,000	10206	6000	-2,000		
66122 - Other Services	Linari	6,724	5,781	4,622	6,000	4057	6000	0		
Total 66120 - Services		11,396	11,393	12,777	14,000	14263	12000	-2,000		
66130 - Facilities Supplies	Linari	2,807	2,746	3,493	3,000	1828	3500	500		
66140 - Utilities	Linari									
66141 - EBMUD	Linari	17,201	20,928	19,160	19,200	23099	19200	0		
66142 - Garbage	Linari	7,415	7,573	7,787	7,800	6846	8500	700		
66143 - PG&E Gas	Linari	4,727	4,694	5,138	5,200	3705	5200	0		
66144 - PG&E Electrical	Linari	11,506	12,330	13,236	13,400	11197	13400	0		
66145 - PG&E Loan	Matsunaga	8,666	7,435	8,111	8,111	6299		-8,111		paid off 10/20
Total 66140 - Utilities		49,516	52,959	53,432	53,711	51146	46300	-7,411		
Total 66000 - Facilities		83,864	108,454	117,703	116,061	110455	107150	-8,911		
67000 - Finance										
67050 - Stewardship	Oliver	1,955	2,512	2,342	2,400	0	2400	0		
67100 - Benevity Fees	Matsunaga	178	171	141	150	33	150	0		
67101 - Banking Charges	Matsunaga	1,030	1,902	1,188	1,200	1848	1200	0		
67102 - LOC Interest	Matsunaga		57					0		
67103 - Corporate Fees & Expenses	Matsunaga	1,052	139	100	100	0	100	0		
67104 - Property & Liability Insurance	Linari	19,957	26,723	29,662	30,946	30948	31083	117		
67106 - Property Taxes	Matsunaga	8,346	1,409							
67117 - Church Property Tax	Matsunaga			8,519	8,600	10716	7138	-1,462		
67118 - Rectory Property Tax	Matsunaga			918	890	465	809	-81		
Total 67000 - Finance		32,517	32,914	42,871	44,286	44010	42860	-1,426		
68000 - Budgeted Outreach										
68002 - Budgeted Outreach	Matsunaga	7,300	15,000	15,000	15,000	12500	15000	0		

ST. TIMOTHY'S EPISCOPAL CHURCH
 2021 Proposed Budget
 12/16/2020

SOURCE		2017	2018	2019	2020	2020	2021	Yr over Yr	CUT	ADD	NOTES
		Actuals	Actuals	Actuals	Budget	Actuals YTD Oct	Budget	Change			
65000 - Administrative											
65100 - Office Supplies	Doolittle	2,841	2,447	3,104	2,000	569	1500	-500			2020 ytd includes \$215 for rector computer care
65101 - Paper	Doolittle	3,603	2,225	3,439	3,700	948	2500	-1,200			75% of 2020 budget
65102 - Advertising	Doolittle	633	329	764	600	576	1000	400		X	We will go over this year with new banner
65103 - Software	Doolittle	1,841	1,251	1,564	2,000	1550	2400	400		X	SUG, Carbonite, Zoom added
65105 - Phone & Internet	Doolittle	5,227	5,519	5,412	5,540	4829	5500	-40			Approximately \$1600 of this may be covered by Live Stream
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66116 - Maintenance	Linari	765	2,827	3,975	4,000	2562	4000	0			
66110 - Rectory Maintenance Other	Linari					53	0	0			
Total 66110 - Rectory Maintenance		5030	8979	9304	10350	6676	10350	0			
66120 - Services	Linari										
66121 - Elevator, Fire & Burglar Alarm	Linari	4,672	5,613	8,155	8,000	10206	6000	-2,000			
66122 - Other Services	Linari	6,724	5,781	4,622	6,000	4057	6000	0			
Total 66120 - Services		11,396	11,393	12,777	14,000	14263	12000	-2,000			
66130 - Facilities Supplies	Linari	2,807	2,746	3,493	3,000	1828	3500	500			
66140 - Utilities	Linari										
66141 - EBMUD	Linari	17,201	20,928	19,160	19,200	23099	19200	0			
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68000 - Budgeted Outreach											
68002 - Budgeted Outreach	Matsunaga	7,300	15,000	15,000	15,000	12500	15000	0			

ST. TIMOTHY'S 2021 BUDGET BALANCING OPTIONS

Based on financial results through November 2020

2021 BUDGET

\$66,041 Current budget shortfall (9%)

OPTIONS

\$23,966 2020 net income (\$41,622 leaving \$17,656 to maintenance reserve)

\$24,100 Pledge reserve

\$11,375 Reduce bookkeeper hours from 10hrs/wk to 5 hrs/wk

\$5,000 68002 - Budgeted Outreach (\$15,000)

\$4,920 Eliminate cola compensation increases

\$1,000 62601 - Continuing Education (\$2,000)

\$2,000 63102 - Flower Expense (3,000)

\$1,000 62603 - Clergy Hospitality (\$1,800)

\$500 64501 - Sunday Coffee & Supplies (\$1,300)

\$300 64503 - Parish Events Connect (\$800)

\$300 64504 - Reception Expense (\$800)

\$1,000 63351 - Youth Ministries (\$2,000)

\$500 64508 - NEW (\$500)

\$75,961 **TOTAL EXPENSE REDUCTION OPTIONS**

\$66,041 **TOTAL RECOMMENDED REDUCTIONS**

Happy New Year all,

I am really looking forward to a new year with you. I know the vaccine will take time to roll out, but I am almost giddy thinking about seeing you in person. Here is the regathering vision that might change, but is my best hope right now:

Regathering best case scenario - our first on-campus worship Sunday will be March 14, 2021, the middle of Lent. This date is not accidental or random. This will be the first Sunday (best-case) where we would be in the “yellow tier” for at least two weeks in Contra Costa County. This date can be postponed multiple times if any “tier” goes longer than expected, or a host of other things.

Ash Wednesday side note:

We *might* be able to do a drive through Ash Wednesday experience for Ash Wednesday, February 14, 2021. Happy Valentine’s Day.

Singing

When we first gather in person, we won’t sing together. As meaningful as choral worship is, singing is a strong vector for spreading covid. During the first phases of in-person worship, the music will remain pre-recorded. Darita is committed to bringing St. Timothy’s ‘A’ game in worship. Was not Radiant Splendor excellent? If you missed it go here:

<https://youtu.be/WSmMiHM9cic>

Outside groups

For 90 days after our first in person worship service, we will tentatively be able welcome outside groups *inside* our buildings.

Regular church news – sort of

- We will celebrate the Epiphany on Jan 10th, 2021 at 10am on YouTube.
- We gather online, via zoom at 11am on Jan 31st, 2021 for annual meeting.
*We have a plan for how to vote on zoom. We will be sharing our annual report with financials ahead of the meeting as well as during the meeting **

Let’s welcome the newborn king, stay on our Epiphany journey, and pray for our world to get put back together again. In the meantime, pray without ceasing and rejoice always because mama told us there’d be days like this.

Todd

* If it is essential for you to have paper copy mailed to you let us know ASAP, we will build a *limited* paper mailer list that we will mail a week early. If you can print at home or review on a computer/iPad that will save the church a little bit of time and money in mail and printing.

Pastoral Care December 2020

First, thank you to the vestry and staff who have been so faithful to call our parishioners these past several months. It means a lot to folks to be remembered. The isolation is difficult for us all.

Let us try to make another connection to our “lists” between now and New Year’s. I am sure folks are missing their loved ones and their church community in a real way.

There is hope at last on our horizon. We will continue to embrace our parish family and friends as the light comes closer.

Merry Christmas to you all.
Trudy Macmillan

Worship Commission Report December 2020 Submitted by Linda Clark

- I am preparing to be Sr. Warden in 2021. I have met several times with the current Sr. Warden and communicated with Pastor Todd.
- The current Covid-19 restrictions in our county are preventing us from in-church worship and group meetings. We are working on plans for re-opening sometime in 2021. We will keep parishioners updated.
- The Live Stream team is moving forward. There has been a learning curve but it appears that we are currently addressing a few minor adjustments.
- I am attending the Finance Committee meetings. I find them very valuable.