



Catholic Church of Eastern Montana  
DIOCESE OF GREAT FALLS-BILLINGS  
Founded 1904  
Live the Gospel. Bring Light to the World

---

**MEMORANDUM**

TO: Pastors, Parish Life Coordinators and Administrators, Finance Committee Chairpersons

FROM: Shanny Murphy, Business Manager *Shanny*

RE: Guidelines for Preparation of FY 2021-22 Parish Budgets

DATE: May 5, 2021

---

Each parish or mission is required by policy to prepare an individual annual budget. The Parish Finance Council must approve the parish or mission budget. Parishes with missions assigned to them should not consolidate the budgets as generally, each is its own public juridic person. Chapels of Occasional Worship are the patrimony of the parish they reside in; thus, they are included in the parish budget. The parish or mission budgets are **not** required to be sent to the Business Office; however, they should be retained in your files for at least three (3) years to be used as a basis for year-to-year comparison. Parishes or missions that do not have a budget form may download the template on the diocesan web site under the Business Office tab. Incorporate the following guidance in your parish/mission budget planning process. The forms described can be located on the NEW diocesan website at <https://diocesegfb.org/home-page/offices-and-ministries/business-office/forms>

**1. Priests' Compensation Plan:** The 2021-22 Clergy Salary Schedule incorporates a 1.8% cost of living adjustment (COLA).

Priests are entitled to stipends and stole fees. The priest compensation plan includes an allowance for stipends, stole fees. A priest who elects to retain stipends and stole fees incur a salary reduction of \$345.00 per month or \$4,140.00 per year.

The priest compensation plan incorporates a 90% reimbursement of all priest vehicle operation cost (fuel, maintenance, insurance, tires, wash, etc.) which pertains to their parish and/or diocesan assignments and duties. The priest salary plan is intended to include funds for the purchase or replacement of a vehicle.

Please note, that a priest assigned to the parish should receive a salary increment based on the number of years of ordained service to the Church. The cost of living increase and the increase due to the number of years of ordained service to the Church are two mutually exclusive numbers and should not be confused.

Determine the number of years of ordained service as of July 1, 2021 to find the monthly salary. The column labeled “annual salary amount” is informational only and assumes a fiscal year basis (July 1 through June 30). **For federal tax purposes, W-2 wages for a priest employed for the full 12 months of calendar year 2021 should reflect one-half of the “annual salary amount” total listed based on the attached FY 2021-2022 compensation plan (July through December 2021) and the remaining one-half of the yearly total from the FY 2020-2021 compensation plan (January through June 2021).** Make sure that the adjustment for the number of years of ordained service is taken into account when reading the tables.

Keep in mind that the compensation plan is comprehensive and **indicates the total approved compensation plan, regardless of the number of parishes and missions served.** Please note the expenses listed in the *Policy Regarding Out-of- Pocket Expenses for Priests of the Diocese of Great Falls-Billings* are the responsibility of the assigned priest and not the parish. Since the Social Security Administration considers a priest to be self-employed, FICA and MEDICARE withholding for priests is not applicable. A priest may request additional federal withholding to satisfy his federal tax liability. Please contact your personal accountant or the Diocesan Human Resources office for assistance in determining the level of federal withholding necessary to ensure the priest’s federal tax liability will be met.

Note that priests accrue an annual continuing education credit of \$750.00. The credit may accumulate up to a maximum of \$2,250.00. One-third of the yearly amount may be used locally for self-study, professional development, books, etc. All expenses, however, must be fully documented with invoices or other supporting information. A parish that has a priest being transferred to a new assignment who has accumulated continuing education credit must forward the accumulated credit to the new parish.

Note: Priests who have part or all of their educational loans forgiven pursuant to Diocesan policy are required to report the amount forgiven that is in excess of the non-taxable portion (tuition, books and fees) on their individual income tax return.

- 2. Substitute Priest Remuneration and Reimbursement:** The current remuneration and reimbursement form for priestly supply is available on the diocesan website at <https://diocesegfb.org/home-page/offices-and-ministries/business-office/forms> Note that the rates are dependent on the one-way mileage between a priest’s residence and the location of the church where supply occurs.

3. **Policy on Remuneration of Parishes of Sacramental Ministers:** The current schedule for remuneration of parishes of Sacramental Ministers is currently under revision and will be available soon on the diocesan website at <https://diocesegfb.org/home-page/offices-and-ministries/business-office/forms>
4. **Parish Life Coordinator Compensation Plan:** The compensation plan for a Parish Life Coordinator for FY 2021-22 is documented in a contract provided to the Parish Life Coordinator. In addition to the stipend (men and women religious) or salary (lay parish life coordinator), the parish furnishes other benefits that are also described in the contract. The salary amount is fully taxable for lay parish life coordinators (other than men and women religious) serving in this capacity. For federal tax purposes, wages are reported on a W-2 for a parish life coordinator (other than men and women religious). Keep in mind that the compensation plan is comprehensive and **indicates the total approved salary amount, regardless of the number of parishes and missions served.** For religious men and women serving in this capacity, the stipend is tax-exempt and needs to be reported and paid to the appropriate order or provincial through *PrimePay* (please direct any questions on this to the Human Resources office at the Chancery).
5. **Priest's Medical, Dental Coverage, and Vision Coverage:** Details on these plans are available from the Human Resources office at the Chancery. The rates for these plans are as follows: Health Insurance cost is \$697.84/month; Dental Insurance cost is \$35.32/month; and Vision Insurance cost is \$7.35/month. The Health, Dental and Vision Insurance plan is through the RETA Trust ([www.retatrust.org](http://www.retatrust.org)).
6. **Retirement for Priests:** The priest pension plan is through the CBA (Clerical Benefits Assoc.). You will receive an annual bill for this assessment in February of each year. For budgeting purposes, please increase the current year assessment amount by 5% beginning February 2022. Qualifying Diocese of Great Falls-Billings Priest can choose to contribute his own personal earnings in his name to the CBA. In addition priest can also choose to contribute to the 403(b) plan through Christian Brothers. There are no employer contributions made to the 403(b) plan. Contact the HR Dept at the Chancery for more information.
7. **Cathedraticum Parish Assessment (COF):** The Cathedraticum process for parish assessment for fiscal year 2021-22 assessment rate continues to be 9%. The assessment will be applied to the current year parish income on a monthly basis using the approved calculation formula. Monthly assessment payments are due in the Diocesan Business Office by the 15<sup>th</sup> of each month. You can find a monthly spreadsheet called "Parish Monthly Cathedraticum Spreadsheet" on the Diocesan website <https://diocesegfb.org/home-page/offices-and-ministries/business-office/forms> under Business Forms/Parish Budgeting Documents. The following formula is used to calculate the Cathedraticum Parish Assessment:

**Income:**

1. Total collections (envelope and loose/plate) from all Masses (except for approved exceptions, e.g. national collections, approved capital campaigns);
2. Total stipends and stole fees;
3. Net income from fund raisers;
4. Non-Restricted Bequests;
5. Net income from the sales of books and other religious supplies;
6. Other Income from all sources to include, but not limited to: Oil & Gas revenue, non-diocesan interest accounts; rental income from buildings, land, and equipment.

**Less Approved Expenses:**

1. Debt interest paid to the diocese;
2. Restricted Bequests;
3. School support or assessment (deduction is limited to 40% of collections);
  - a. Note: Parishes are not limited in the amount of support they may provide to a parish or system school.

**8. Care and Share Assessments.** The formula to calculate the Care and Share Assessment is the same as it was for the past several fiscal years as follows:

**Income:**

1. Total collections (envelope and loose/plate) from all Masses (except for approved exceptions, e.g. national collections, approved capital campaigns);

**Less Approved Expenses:**

2. Debt interest paid to the diocese;
3. School support or assessment (deduction is limited to 40% of collections);
  - a. Note: Parishes are not limited to the amount of support they may provide to a parish or system school.

Remember that Care and Share assessments are based on the financial information in the annual financial reports and cannot be calculated for any parish in the diocese until all parishes have submitted their financial reports to the Business Office. The due date for financial reports is September 18, 2021.

**9. Property and Liability Insurance:** Insurance rates from Catholic Mutual will increase approximately 20% over rates from last year. Catholic Mutual will bill parishes directly.

Third-Party Special Events coverage remains \$95/event (\$125/event for overnight events) for Fiscal Year 2021-22.

- 10. Student Accident Insurance:** This insurance is no longer procured nor coordinated through the Business Office at the Chancery. A group rate was negotiated through Christian Brothers which now bills all schools directly. Rates are expected to be flat compared to last year. For further information, please contact Christian Brothers.
- 11. Workers' Compensation:** The rates for workers' compensation insurance significantly lower than last year. The table below reflects the current estimate of next year's rates and should be used for budgeting for 2021-22.

Remember that the value of priest housing must be included as compensation for purposes of Workers' Compensation Insurance. For calculating your expected workers' compensation premium for priest housing, use \$800 per month for the period July 2021 through June 2022.

<u>Category Code</u>	<u>Rate per \$100.00 of payroll</u>
7380	\$ 3.25
8868-02	\$ .34
8869	\$ .85
9015-04	\$ 1.99
9101-01	\$ 2.24
9220	\$ 2.82

**Please note again that the diocesan group plan is the only authorized plan for parishes/schools.** If you presently have your own parish Workers' Compensation Insurance plan, call Human Resources to help with the transition.

- 12. Lay Employee Compensation:** Parishes are strongly encouraged to provide lay salaries and benefits that are fair and just for all employees, while not overburdening a parish budget. FICA and Medicare withholding are required for all lay employees. The diocesan budget for fiscal year 2021-22 includes a cost-of-living adjustment on salary and wages for diocesan employees of **1.8%**. Parishes may decide to include a cost-of-living increase for employees if an increase is recommended by the Parish Finance Council and approved by the pastor or parish life coordinator.

**13. Schedule of Benefits for Lay Employees:**

**Eligibility** Benefits are not available to temporary or seasonal employees (except long-term disability which is provided for any employee working 30 hours or more per week). Beginning July 1, 2021 all benefits will only be available to regular employees working 30 hours or more per week and paid for 12 months. A brief description of each follows. With limited exception, this schedule of benefits applies to all parishes, parish schools, diocesan schools and school systems within the diocese. Questions about the enrollment process for these programs should be directed to the Diocesan Human Resources office.

## **Health, Vision, Dental, Insurance**

Eligibility: 30 hours or more per week for all insurance benefits. Contributions are not pro-rated. Details and rates can be found on the Diocese website and is also attached to this Memo. Health Insurance is through Anthem-Blue Cross/Blue Shield, Vision is through VSP and Dental is through Delta Dental.

## **Retirement Plan – Parish Lay Employees – 6% Contribution**

Eligibility: 30 hours or more per week. Prior to June 30<sup>th</sup> 2019 if an employee was working 20-29 hours, those employees will be grandfathered into the Diocese Retirement Plan through Christian Brothers. For new employees beginning July 1, 2019 and after, they must work 30 hours per week and be a regular 12-month employee. The contribution percentage is not pro-rated. The parish/diocese employers contribute 6% of gross wages into a 403(b) retirement plan administered by Christian Brothers. There are no matching requirements.

## **Retirement Plan – School Employees – 6% Contribution**

Eligibility: 30 hours or more per week. Prior to June 30<sup>th</sup> 2019 if an employee was working 20-29 hours, those employees are grandfathered into the Diocese Retirement Plan through Christian Brothers. For new employees beginning July 1, 2019 and after, they must work 30 hours per week. The contribution percentage is not pro-rated. School employers contribute 6% of gross wages into a 403(b) retirement plan administered by Christian Brothers. There are no matching requirements.

## **Life Insurance**

Eligibility: 30 hours or more per week. The base employer provided life insurance benefit is \$20,000 of coverage at a cost of \$3.40 per eligible employee per month. The amount of coverage for basic life decreases at the ages of 65 by 35% to \$13,200 and then at 70 by an additional 15% to \$10,000.

## **Long-term Disability Insurance**

Eligibility: 30 hours or more per week. This is an employer provided benefit and the rate for 2019-2020 at a rate of \$0.19/\$100 of covered payroll.

### **14. Mileage Reimbursement Rate (Excluding Priests and Parish Life Coordinators):**

The mileage reimbursement rate is \$0.56 per mile for business expenses.

Reimbursement for volunteers is the IRS charitable rate of \$0.14 per mile. These rates are in effect until December 31, 2021. For budgeting purposes, please use the current rate.

- 15. Deposit and Loan Fund Rates:** The Capital Assets Support Corporation will remain on the current schedule of interest rates on deposit accounts of 1.5% on demand deposit accounts and 2.5% for long term savings, and 3.5% for endowed/quasi-endowed accounts. Loans to parishes are available at a rate of 4%. Savings and Loan rates are computed at simple interest.

**16. Parish Financial Reviews:** The Diocesan Policies for Temporal Matters requires parishes to undergo a financial review every four years or when there is a change in parish leadership, or at the request of a parish. Finance Councils should budget approximately \$650/year for the review (with a four-year accumulation of \$2,600). The actual cost of the review will vary based on the size of the parish, the complexity of the parish's books and any out-of-pocket expenses incurred by the reviewer. The Diocese will contract with the reviewer who will contact each parish to schedule at a mutually agreeable date.

**17. Parish Financial Reports:** Financial reports for the Fiscal Year ending June 30, 2021 are due in the Business Office by September 18, 2021. Forms are available on the website at <https://diocesegfb.org/home-page/offices-and-ministries/business-office/forms> You may use the report form only if your parish maintains a manual accounting system. If your parish accounting system is automated, you must submit a computer-generated Statement of Financial Position (Balance Sheet), Statement of Activities (Income Statement). You may be asked to supply a General Ledger detail report, but it is not required to send as part of your annual financial reports. Parish financial reports that do not meet these requirements or are substantially incomplete will be returned to the parish for additional information, action and review. Emailing parish annual financial reports is the preferred method at [business@diocesegfb.org](mailto:business@diocesegfb.org).

Although parishes are authorized to use any of the following computerized accounting systems: ParishSoft (recommended), Parish Data Systems or QuickBooks, full conversion to ParishSoft by all parishes will be happening soon. Parishes are minimally required to use the Diocesan Approved Chart of Accounts (listed below) including the line item numbers. Parishes may add other line items that are particular to their parish or mission.

Please share a copy of this information with your Finance Council Chairpersons.

Copy to:

Most Reverend Michael Warfel, Bishop of the Diocese of Great Falls-Billings  
Very Reverend Jay Peterson, Vicar General of the Diocese of Great Falls-Billings  
Darren Eultgen, Chancellor of the Diocese of Great Falls-Billings  
Lynn Masterson, Human Resource Assistant

**CLERGY SALARY SCHEDULE**  
**DIOCESE OF GREAT FALLS - BILLINGS**  
**EFFECTIVE DATE: JULY 1, 2021**  
**Reflects 1.8% COLA**

<b>NUMBER OF YEARS SINCE ORDINATION</b>	<b>MONTHLY SALARY AMOUNT</b>	<b>ANNUAL SALARY AMOUNT</b>
less than 1 year	\$2,605.26	\$ 31,263.12
1	\$2,612.57	\$ 31,350.84
2	\$2,619.90	\$ 31,438.80
3	\$2,627.23	\$ 31,526.76
4	\$2,634.56	\$ 31,614.72
5	\$2,641.90	\$ 31,702.80
6	\$2,649.21	\$ 31,790.52
7	\$2,656.54	\$ 31,878.48
8	\$2,663.87	\$ 31,966.44
9	\$2,671.20	\$ 32,054.40
10	\$2,678.53	\$ 32,142.36
11	\$2,685.85	\$ 32,230.20
12	\$2,693.18	\$ 32,318.16
13	\$2,700.51	\$ 32,406.12
14	\$2,707.83	\$ 32,493.96
15	\$2,715.16	\$ 32,581.92
16	\$2,722.49	\$ 32,669.88
17	\$2,729.81	\$ 32,757.72
18	\$2,737.14	\$ 32,845.68
19	\$2,744.48	\$ 32,933.76
20	\$2,751.81	\$ 33,021.72
21	\$2,759.13	\$ 33,109.56
22	\$2,766.45	\$ 33,197.40
23	\$2,773.78	\$ 33,285.36
24	\$2,781.11	\$ 33,373.32
25	\$2,788.43	\$ 33,461.16
26	\$2,795.75	\$ 33,549.00
27	\$2,803.09	\$ 33,637.08
28	\$2,810.41	\$ 33,724.92
29	\$2,817.73	\$ 33,812.76
30	\$2,825.06	\$ 33,900.72
31	\$2,832.39	\$ 33,988.68
32	\$2,839.73	\$ 34,076.76
33	\$2,847.03	\$ 34,164.36



34	\$2,854.38	\$ 34,252.56
35	\$2,861.72	\$ 34,340.64
36	\$2,869.04	\$ 34,428.48
37	\$2,876.36	\$ 34,516.32
38	\$2,883.70	\$ 34,604.40
39	\$2,891.02	\$ 34,692.24
40	\$2,898.36	\$ 34,780.32
41	\$2,905.66	\$ 34,867.92
42	\$2,913.00	\$ 34,956.00
43	\$2,920.34	\$ 35,044.08
44	\$2,927.65	\$ 35,131.80
45	\$2,934.98	\$ 35,219.76
46	\$2,942.31	\$ 35,307.72
47	\$2,949.63	\$ 35,395.56
48	\$2,956.95	\$ 35,483.40
49	\$2,964.28	\$ 35,571.36
50	\$2,971.62	\$ 35,659.44
51	\$2,978.95	\$ 35,747.40
52	\$2,986.26	\$ 35,835.12
53	\$2,993.60	\$ 35,923.20
54	\$3,000.93	\$ 36,011.16
55	\$3,008.25	\$ 36,099.00

## **Policy Regarding Out-of-Pocket Expenses for Priests of the Diocese of Great Falls-Billings**

The salary-structure for the priests of the diocese is such that discretionary money is more than sufficient to meet his personal needs and recreational habits. Additionally, he is by canon law (c. 282 § and Presbyterorum Ordinis 17) to live a simple life-style. By being a generous and good steward himself using his discretionary monies, he takes a leadership-through-example path for his parishioners.

Out-of-pocket expenses using discretionary funding include, but are not limited to, the following items:

- Personal long-distance phone calls. If calling other priests, and the purpose or result of the phone call is to foster unity among brothers in service, then it may be considered official business.
- "Second Vehicle" expenses. The parish reimburses the priest at the rate of 90% for all expenses on only one vehicle. If the priest owns another car, pickup, RV, ATV, or motorcycle, he must pay for all expenses associated with it himself.
- At least a fair share of the parish internet service and mobile telephone service where applicable. See the Policy on Communication Technologies. This can be determined, in consultation with the Parish Finance Council, on a pro-rata basis.
- Personal computers, PDA's, mobile phones, etc.
- Dry cleaning of personal clothing
- Contributions to your Individual Retirement Account
- Income Tax services
- Expenses associated with pets (See "Care & Well-Being of Priests" policy)
- Continuing Education expenses which exceed the policy (see above). Airline tickets, tuition, books and other expenses that are not part of a diocesan budget plan must be paid by the priest.
- The cost of eye examinations, glasses, contact lenses, hearing aids, etc. that exceed any amounts not paid or reimbursed by diocesan insurance.
- Priests who smoke cigarettes, pipes or cigars in parish property must absorb the cost of all restorative measures, up to and including new paint, new carpets and ionization deodorizers.
- Dental expenses that exceed the amount paid or reimbursed by diocesan insurance
- Vacation expenses and expenses related to regular Day Off, such as airline tickets, meals and motels. Note: automobile expenses are reimbursed by the parish at the rate noted above during these instances.
- Expenses related to the purchase and maintenance of a cabin or home elsewhere
- Books and DVD's for personal use
- Extra cooking utensils, televisions, sound equipment, appliances, or any other item that may be claimed as "personal" and which moves with the priest in the event of a new assignment.
- Recreational equipment of all kinds, tickets to movies and entertainment, DVD rental costs
- Hobby materials, construction materials to make items of personal use
- All alcoholic beverages except altar wine. However, when the priest hosts parishioners or holds other occasions of hospitality, all costs may be paid by the parish.
- Any other purchase that does not serve the parish but is appropriate to the priest himself.

Close communication with the Parish Finance Council is helpful in maintaining transparency whenever a question may arise about a personal purchase or on-going personal expense.

## Parish Common Chart of Accounts

<p><b>Assets</b></p> <p><b>Code Description</b></p> <p>1010 GENERAL CHECKING ACCT  1020 PAYROLL CHECKING ACCT  1030 SCHOOL CHECKING ACCT  1040 SCHOOL CAFETERIA CHECKING ACCT  1050 PETTY CASH  1060 DIOCESAN SAVINGS  1070 LOCAL SAVINGS  1080 CFEM  1090 ACCOUNTS RECEIVABLE  1100 SCHOOL TUITION AND FEES  1110 ALLOWANCE FOR DOUBTFUL TUITION/FEES  1120 ACCRUED INTEREST RECEIVABLE  1130 INVESTMENTS  1140 PREPAID EXPENSE  1150 OTHER ASSETS  1160 LAND  1170 FACILITIES  1180 ACCUMULATED FACILITIES DEPRECIATION  1190 EQUIPMENT AND FURNITURE  1200 ACCUM EQUIPMENT/FURNITURE DEPRECIATION  1210 VEHICLES  1220 ACCUM VECHILE DEPRECIATION (CONTRA)  1230 OTHER FIXED ASSETS</p>	<p><b>Liabilities</b></p> <p><b>Code Description</b></p> <p>2010 ACCOUNTS PAYABLE  2020 FEDERAL WITHHOLDING  2030 STATE WITHHOLDING  2040 STATE UNEMPLOYMENT  2050 SOCIAL SECURITY WITHHOLDING  2060 MEDICARE WITHHOLDING  2070 WORKERS COMPENSATION INSURANCE  2080 MEDICAL BENEFITS  2090 RETIREMENT  2100 VACATION ACCRUAL  2110 SICK LEAVE ACCRUAL  2120 DEFERRED REVENUE  2130 LONG-TERM DEBT  2135 PARISH CREDIT CARD LIABILITY  2140 OTHER LIABILITIES  2200 CURRENT CARE AND SHARE DUE  2210 PRIOR YEAR(S) CARE AND SHARE DUE  2220 BLACK AND INDIAN MISSIONS COLLECTION  2230 WORLD MISSION SUNDAY COLLECTION  2240 CAMPAIGN FOR HUMAN DEVELOPMENT COLL  2250 RETIREMENT FUND FOR RELIGIOUS COLL  2260 AFRICA SOLIDARITY FUND COLLECTION  2270 CATHOLIC RELIEF SERVICES COLLECTION  2280 HOLY LAND COLLECTION  2290 CATHOLIC COMMUNICATIONS COLLECTION  2300 PETERS PENCE  2310 CANON 1271 SUPPORT FOR THE VATICAN  2320 CATHOLIC UNIVERSITY OF AMERICA COLL  2340 CATHOLIC HOME MISSIONS APPEAL  2350 AID TO THE CHURCH IN EASTERN EUROPE  2355 CHURCH IN LATIN AMERICA  2360 OTHER CUSTODIAL FUNDS</p>
<p><b>Net Assets</b></p> <p><b>Code Description</b></p> <p>3010 NET ASETS AT BEGINNING OF YEAR  3020 YEAR TO DATE ACTIVITIES  3030 NET ASSETS</p>	

## Income

### Code Description

4101 OFFERTORY  
4102 STIPENDS AND STOLEES FEES  
4103 CAPITAL/FACILITIES FUND, GENERAL  
4104 DEBT REDUCTION COLLECTION  
4105 DONATIONS, GENERAL  
4115 BEQUESTS , UNRESTRICTED  
4121 SUBSIDIES, DIOCESAN  
4122 SUBSIDIES, NON-DIOCESAN  
4131 POOR BOX RECEIPTS  
4132 VOTIVE LAMP OFFERINGS  
4141 FUNDRAISING ACTIVITY REVENUE  
4142 FUNDRAISING ACTIVITY EXPENSE  
4143 PRODUCT SALES INCOME  
4145 TUITION AND FEES – PARISH SCHOOL  
4146 OTHER SCHOOL INCOME  
4147 CAPITAL FEES – PARISH SCHOOL  
4150 TUITION AND FEES - PRESCHOOL  
4151 FEES-RELIGIOUS FORMATION  
4152 FEES-DAY CARE  
4153 FEES-PARISH EVENTS/PROGRAMS  
4154 CEMETERY FEE INCOME  
4155 CEMETERY PERPETUAL CARE INCOME  
4156 COLUMBARIUM INCOME EARNED  
4160 RENTAL INCOME  
4170 INTEREST INCOME  
4180 GAIN/LOSS ON ENDOWMENTS  
4190 GAIN/LOSS ON DISPOSITION OF ASSETS  
4199 OTHER INCOME  
4200 EXEMPT CAPITAL FUND  
4210 GRANT INCOME  
4240 MISSION CHURCH REIMBURSEMENT

## Expenses

### Code Description

5110 PRIESTS SALARY  
5111 PRIESTS HEALTH INS. & MEDICAL EXPEN  
5113 PRIEST HOUSING EXPENSES  
5114 PRIEST RETREAT AND ASSEMBLY  
5115 CLERGY SUPPLY COMPENSATION  
5118 RELIGIOUS SRS & BRS COMPENSATION  
5119 RELIGIOUS SRS & BRS INSURANCE  
5120 RELIGIOUS SRS & BRS HOUSING  
5123 SALARIES – LAY EMPLOYEES  
5124 FICA  
5125 MEDICARE  
5126 WORKSMANS COMPENSATION  
5127 LAY EMPLOYEES MEDICAL INSURANCE  
5128 LAY EMPLOYEES DENTAL INSURANCE  
5129 LAY EMPLOYEES LIFE & DISABILITY  
5130 RETIREMENT PROGRAM – LAY EMPLOYEES  
5131 STATE UNEMPLOYMENT  
5132 DEPRECIATION  
5133 EQUIPMENT & FURNISHINGS  
5134 EQUIPMENT REPAIRS & SERVICING  
5135 EQUIPMENT RENT  
5137 BLDG REPAIRS, MAINTENANCE & IMPROVE  
5138 CUSTODIAL SERVICES & SUPPLIES  
5139 GROUNDS MAINTENANCE  
5140 PROPERTY/LIABILITY INSURANCE  
5141 PROPERTY ASSESMENTS  
5142 BUILDING RENT  
5143 ELECTRICITY  
5144 GAS  
5145 WATER & SEWER  
5146 TELEPHONE/INTERNET/CABLE TV  
5147 PARISH EVENTS/PROGRAMS  
5148 PROGRAM SUPPLIES  
5149 CURRICULUM/INSTRUCTIONAL EXPENSES  
5150 VEHICLE LEASE & MAINTENANCE EXPENSE  
5151 MILEAGE REIMBURSEMENT  
5152 TRAVEL & MEAL EXPENSE  
5153 PROFESSIONAL SERVICES  
5154 RELIGIOUS SUPPLIES  
5155 COLLECTION ENVELOPES  
5156 OFFICE SUPPLIES  
5157 POSTAGE  
5158 COPYING  
5159 COMMUNICATION  
5160 BANK CHARGES  
5165 SMALL OFFICE EQUIPMENT AND FURNITUR  
5166 COMPUTERS AND PERIPHERAL EQUIPMENT  
5170 PROFESSIONAL DEVELOPMENT  
5171 BOOKS, PERIODICALS, & SUBSCRIPTIONS  
5174 TRAFFIC CONTROL  
5175 SCHOOL EVENTS/PROGRAMS  
5190 INTEREST EXPENSE  
5195 EXPENDITURE OF RESTRICTED DONATIONS  
5199 MISCELLANEOUS  
5201 CHARITY  
5210 SCHOOL SUBSIDY – PARISH SCHOOL  
5211 SCHOOL SUBSIDY – CATHOLIC SCHOOLS  
5312 DIOCESAN COF  
5313 DIOCESAN C&S APPEAL SHORTFALL  
5314 PRIEST RETIREMENT CONTRIBUTION  
5315 PRESBYTERAL DUES

## Diocese of Great Falls-Billings

Plan Year July 2021- June 2022

	TRUSTOR	MONTHLY EMPLOYEE	NET EMPLOYER
	LOCATION RATES	CONTRIBUTIONS	SUBSIDY
	C	D	F (B-D)
<b>Diocese of Great Falls</b>			
<b>BCBS CA PPO, \$1000 Ded \$25/\$40 ov, \$5,000 OOP</b>			
Employee	\$697.84	\$147.00	\$550.84
Employee + Spouse	\$1,528.04	\$835.00	\$693.04
Employee + Child(ren)	\$1,147.53	\$650.00	\$497.53
Employee + Family	\$1,943.15	\$1,080.00	\$863.15
Priest	\$697.84	\$0.00	\$697.84
<b>BCBS CA HSA, \$2000 Ded, \$6,000 OOP</b>			
Employee	\$622.29	\$0.00	\$622.29
Employee + Spouse	\$1,361.84	\$545.00	\$816.84
Employee + Child(ren)	\$1,022.88	\$440.00	\$582.88
Employee + Family	\$1,731.61	\$750.00	\$981.61
<b>Dental Plan- Delta Dental</b>			
Employee	\$35.32	\$0.00	\$35.32
Employee + Spouse	\$76.64	\$38.00	\$38.64
Employee + Child(ren)	\$57.70	\$29.00	\$28.70
Employee + Family	\$97.30	\$49.00	\$48.30
Priest	\$35.32	\$0.00	\$35.32
<b>Vision Plan- VSP</b>			
Employee	\$7.35	\$0.00	\$7.35
Employee + Spouse	\$13.91	\$7.00	\$6.91
Employee + Child(ren)	\$14.84	\$7.00	\$7.84
Employee + Family	\$23.25	\$11.00	\$12.25
Priest	\$7.35	\$0.00	\$7.35
<b>Lincoln Life</b>			
Life Lay Employee ( for 20,000.00 )	\$3.40	\$0.00	\$3.40
Life Dependent Life (Includes Spouse & Children Total)	\$1.30	\$1.30	\$0.00
Voluntary Life			