



DIocese OF GREAT FALLS-BILLINGS

OFFICE OF THE DIOCESAN FINANCE OFFICER

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www.diocesegfb.org

MEMORANDUM

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

FROM: Shanny Murphy, Diocesan Finance Officer *Shanny*

RE: Guidelines for Preparation of FY 2023-24 Parish Budgets

DATE: May 18, 2023

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 2023-24 Clergy Salary Schedule incorporates a **5%** 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, 2023, 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 2023 should reflect one-half of the “annual salary amount” total listed based on the attached FY 2023-2024 compensation plan (July through December 2023) and the remaining one-half of the yearly total from the FY 2022-2023 compensation plan (January through June 2023).** 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 their educational loans forgiven pursuant to Diocesan policy are required to report the amount forgiven that is more than 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/wp-content/uploads/2021/06/Substitute_Priest_Remuneration_and_Reimbursement_Form.pdf 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 available on the diocesan website at <https://diocesegfb.org/wp-content/uploads/2021/01/Remuneration-of-Parishes-for-Sacramental-Ministry.pdf>
4. **Parish Life Coordinator Compensation Plan:** The compensation plan for a Parish Life Coordinator for FY 2023-24 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 *Paylocity* (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 \$842.92/month; Dental Insurance cost is \$40.62/month; and Vision Insurance cost is \$7.98/month. The Health, Dental and Vision Insurance plan is through the RETA Trust (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's assessment amount by 5% beginning February 2024. 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 2023-24 assessment rate continues to be 9%. The assessment will be applied to the current year parish income monthly using the approved calculation formula. Monthly assessment payments are due in the Diocesan Business Office by the 15th 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. **Annual Catholic Appeal.** There is no assessment after the 2023 ACA is complete. Please continue to support the appeal in your parish.
- 9. **Property and Liability Insurance:** Insurance rates from Catholic Mutual will increase as follows: Property & liability insurance rates will **increase by 43%** over rates from last year. Actual rates will come out after this memo is distributed. Catholic Mutual will bill parishes directly.

Third-Party Special Events coverage is \$125/event (\$175/event for overnight events) for Fiscal Year 2023-24.

- 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 table below reflects the current rates and should be used for budgeting for 2023-24.

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 2023 through June 2024.

<u>Category Code</u>	<u>Rate per \$100.00 of payroll</u>
7380	\$ 2.97
8868-02	\$.36
8869	\$.77
9015-04	\$ 1.85
9101-01	\$ 2.80
9220	\$ 3.35

Please note again that the diocesan group plan is the only authorized plan for parishes/schools. These rates are subject to change after the start of the Fiscal year as our Workman's Comp agent uses the current year to adjust rates, those rates come out after our budget memo is issued, the rate listed above are higher than we expect to be charged. 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 2023-24 includes a cost-of-living adjustment on salary and wages for diocesan employees of **2%**. 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. This is a recommended amount only, and the parishes and schools can allow for COLA increases as their budgets allow.

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, 2023, benefits are available to regular employees working 30 hours or more per week and paid for 12 months. A brief description of each follow. 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 Blue Cross/Blue Shield of California, Vision is through VSP, and Dental is through Delta Dental.

Retirement Plan – Parish Lay Employees – 6% Contribution

Eligibility: 30 hours or more 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 and be a regular 12-month employee. The contribution percentage is not pro-rated. The school's employer contributes 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. Life insurance is provided by Lincoln Financial Group.

Long-term Disability Insurance

Eligibility: 30 hours or more per week. This is an employer provided benefit and the rate for 2023-24 at a rate of \$0.19/\$100 of covered payroll. Be sure to update all employee annual wages in RETA. Long-Term Disability is based on an annual wage amount.

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

The mileage reimbursement rate is \$0.655 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, 2023. For budgeting purposes, please use the current rate.

15. Deposit and Loan Fund Rates: The Capital Assets Support Corporation interest rates on deposit accounts are as follows: 2.5% on demand deposit accounts (short-term savings) and 3.5% for long term savings (A long-term savings deposit is required to stay in the account for a minimum of 12 months before a withdrawal is requested). There is no longer a quasi-endowment, and these accounts were transferred to a long-term savings account and remain at 3.5%. Loans 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, 2023, are due in the Business Office by September 15, 2023. Forms are available on the website at <https://diocesegfb.org/wp-content/uploads/2021/03/Universal-Annual-Financial-Report-002.pdf> 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 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.

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
Bishop Elect Father Jeffery Fleming
Darren Eultgen, Chancellor of the Diocese of Great Falls-Billings
Dan McLaughlin, Human Resource Director

CLERGY SALARY SCHEDULE
DIOCESE OF GREAT FALLS - BILLINGS
EFFECTIVE DATE: JULY 1, 2023
Reflects 5% COLA

NUMBER OF YEARS SINCE ORDINATION	MONTHLY SALARY AMOUNT	ANNUAL SALARY AMOUNT
less than 1 year	\$2,817.59	\$ 33,811.08
1	\$2,825.50	\$ 33,906.00
2	\$2,833.43	\$ 34,001.16
3	\$2,841.35	\$ 34,096.20
4	\$2,849.28	\$ 34,191.36
5	\$2,857.22	\$ 34,286.64
6	\$2,865.12	\$ 34,381.44
7	\$2,873.05	\$ 34,476.60
8	\$2,880.98	\$ 34,571.76
9	\$2,888.91	\$ 34,666.92
10	\$2,896.83	\$ 34,761.96
11	\$2,904.75	\$ 34,857.00
12	\$2,912.68	\$ 34,952.16
13	\$2,920.61	\$ 35,047.32
14	\$2,928.51	\$ 35,142.12
15	\$2,936.44	\$ 35,237.28
16	\$2,944.37	\$ 35,332.44
17	\$2,952.29	\$ 35,427.48
18	\$2,960.21	\$ 35,522.52
19	\$2,968.15	\$ 35,617.80
20	\$2,976.08	\$ 35,712.96
21	\$2,984.00	\$ 35,808.00
22	\$2,991.91	\$ 35,902.92
23	\$2,999.84	\$ 35,998.08
24	\$3,007.77	\$ 36,093.24
25	\$3,015.68	\$ 36,188.16
26	\$3,023.60	\$ 36,283.20
27	\$3,031.54	\$ 36,378.48
28	\$3,039.46	\$ 36,473.52
29	\$3,047.37	\$ 36,568.44

30	\$3,055.30	\$ 36,663.60
31	\$3,063.23	\$ 36,758.76
32	\$3,071.17	\$ 36,854.04
33	\$3,079.06	\$ 36,948.72
34	\$3,087.01	\$ 37,044.12
35	\$3,094.95	\$ 37,139.40
36	\$3,102.87	\$ 37,234.44
37	\$3,110.78	\$ 37,329.36
38	\$3,118.72	\$ 37,424.64
39	\$3,126.64	\$ 37,519.68
40	\$3,134.58	\$ 37,614.96
41	\$3,142.47	\$ 37,709.64
42	\$3,150.41	\$ 37,804.92
43	\$3,158.35	\$ 37,900.20
44	\$3,166.25	\$ 37,995.00
45	\$3,174.18	\$ 38,090.16
46	\$3,182.11	\$ 38,185.32
47	\$3,190.03	\$ 38,280.36
48	\$3,197.94	\$ 38,375.28
49	\$3,205.87	\$ 38,470.44
50	\$3,213.81	\$ 38,565.72
51	\$3,221.74	\$ 38,660.88
52	\$3,229.64	\$ 38,755.68
53	\$3,237.58	\$ 38,850.96
54	\$3,245.51	\$ 38,946.12
55	\$3,253.43	\$ 39,041.16

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 lifestyle. 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 DVDs 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>Assets Code Description 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>Liabilities Code Description 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>Net Assets Code Description 3010 NET ASETS AT BEGINNING OF YEAR 3020 YEARS 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 DEPRECIATIONS
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 ASSESSMENTS
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 COMMUNICATIONS
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 EXPENDITURES 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 2023- June 2024

	TRUSTOR LOCATION RATES	MONTHLY EMPLOYEE CONTRIBUTIONS	NET EMPLOYER SUBSIDY
	C	D	F (B-D)
Diocese of Great Falls			
Anthem PPO, \$1000 Ded \$25/\$40 ov, \$2,500 OOP			
Employee	\$842.92	\$200.00	\$642.92
Employee + Spouse	\$1,845.69	\$1,000.00	\$845.69
Employee + Child(ren)	\$1,386.08	\$766.00	\$620.08
Employee + Family	\$2,347.10	\$1,197.00	\$1,150.10
Priest	\$842.92		
Anthem HSA, \$2000 Ded, \$7,000 OOP			
Employee	\$750.28		\$750.28
Employee + Spouse	\$1,642.84	\$687.00	\$955.84
Employee + Child(ren)	\$1,233.75	\$553.00	\$680.75
Employee + Family	\$2,089.14	\$929.00	\$1,160.14
Dental Plan - 3A-Delta Dental			
Employee	\$40.62		\$40.62
Employee + Spouse	\$88.14	\$47.00	\$41.14
Employee + Child(ren)	\$66.36	\$33.00	\$33.36
Employee + Family	\$111.90	\$51.00	\$60.90
Priest	\$40.62	\$0.00	\$40.62
Vision Plan - VSP Plan 2			
Employee	\$7.98		\$7.98
Employee + Spouse	\$15.10	\$7.00	\$8.10
Employee + Child(ren)	\$16.11	\$8.00	\$8.11
Employee + Family	\$25.23	\$13.00	\$12.23
Priest	\$7.98	\$0.00	\$7.98
Lincoln Life			
Life Lay Employee (for 20,000.00)	\$3.00		
Life Dependent Life (<i>Includes Spouse & Children Total</i>)		\$1.30	
Voluntary Life			
Lincoln Disability			
Disability Ins - Lay & Priests	\$0.40		