



# DIOCESE OF GREAT FALLS-BILLINGS

## OFFICE OF THE DIOCESAN FINANCE OFFICER

P.O. Box 1399 \* Great Falls, Montana 59403 \* (406) 727-6683

[www.diocesegfb.org](http://www.diocesegfb.org)

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### MEMORANDUM

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

FROM: Shanny Murphy, Diocesan Finance Officer *Shanny*

RE: Guidelines for Preparation of FY 2024-25 Parish Budgets

DATE: May 21, 2024

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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 2024-25 Clergy Salary Schedule incorporates a 2% cost of living adjustment (COLA). **Currently a priest committee is evaluating our priest salary schedule.**

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, 2024, 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 2024 should reflect one-half of the “annual salary amount” total listed based on the attached FY 2024-2025 compensation plan (July through December 2024) and the remaining one-half of the yearly total from the FY 2023-2024 compensation plan (January through June 2024).** Make sure that the adjustment for the number of years of ordained service is considered 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/wpcontent/uploads/2021/06/Substitute Priest Remuneration and Reimbursement Form.pdf](https://diocesegfb.org/wpcontent/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 2024-25 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 \$965.57/month for EPO Plan and 859.45 for the High Deductible Plan. ***The Diocese is contributing \$50.00 for each priest on the monthly EPO plan which will reduce the cost to the parishes from \$965.57 to \$915.57 per month. If a priest is enrolled in the High Deductible Health care plan, they will receive \$50.00 each month to be added to their HSA Benefit Card, these funds will come from the Diocese.*** Dental Insurance cost is \$42.27/month; and Vision Insurance cost is \$8.00/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's assessment amount by 2% 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, priests can also set up contributions to the CBA pension plan personally. Priest may choose to contribute to the 403(b) plan through Christian Brothers. Note\*\* 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 2024-25 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 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 or donations
5. Net income from the sales of books and other religious supplies.
6. Other income from all sources includes, 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. You may be asked to supply the Diocese with restriction paperwork.
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 an average of **10.9%** over rates from last year. Catholic Mutual will bill parishes directly.

**\*\*WIND/HAIL - Beginning July 1, 2024, Wind/Hail losses (only) will now have an increase in deductible. The deductible increases from \$2,500.00 to \$15,000.00 deductible\*\***

Property - 9% rate increase.

Liability - 5% rate increase.

Excess liability rate increases 15%.

Sexual Misconduct rate increase 2.5%.

Crime – 9% increase.

Equip Breakdown – 5% rate increase.

Misconduct – 2.5%.

**Third-Party Special Events** coverage is \$125/event (\$175/event for overnight events) for Fiscal Year 2024-25.

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 2024-25.

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 2024 through June 2025.

| <u>Category Code</u> | <u>Rate per \$100.00 of payroll</u> |
|----------------------|-------------------------------------|
| 7380                 | \$ 3.39                             |
| 8868-02              | \$ .39                              |
| 8869                 | \$ .85                              |
| 9015-04              | \$ 2.05                             |
| 9101-01              | \$ 3.06                             |
| 9220                 | \$ 3.90                             |

**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 2024-25 includes a cost-of-living adjustment on salary and wages for Pastoral Center 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 during the time they are employed). Beginning July 1, 2024, benefits are available to regular employees working 30 hours or more per week and paid for 12 months. A brief description of each of the following. 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 are 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. ***The Diocese is contributing \$50.00 to each employee premium on the monthly EPO plan. This will reduce the cost to the employee. If an employee is enrolled in the High Deductible Health care plan, they will receive \$50.00 each month added to their HSA Benefit Card, these funds will come from the Diocese and not the parish or school.***

## **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 age 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 2024-25 at a rate of \$0.19/\$100 of covered payroll. Be sure to update all employees' 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 **\$0.67** per mile for business expenses. Reimbursement for volunteers is at the IRS charitable rate of **\$0.14** per mile. These rates are in effect until December 31, 2024. 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, 2024,

are due in the Business Office by September 15, 2024. 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 detailed 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](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 Jeffery Fleming, Bishop of the Diocese of Great Falls-Billings  
Chief Operating Officer, Aubrey Rearden

**CLERGY SALARY SCHEDULE**  
**DIocese OF GREAT FALLS - BILLINGS**  
**EFFECTIVE DATE: JULY 1, 2024**  
**Reflects 2% COLA**

| NUMBER OF<br>YEARS SINCE<br>ORDINATION | MONTHLY<br>SALARY<br>AMOUNT | ANNUAL<br>SALARY<br>AMOUNT |
|--|-----------------------------|----------------------------|
| less than 1 year                       | \$2,873.94                  | \$ 34,487.28               |
| 1                                      | \$2,882.01                  | \$ 34,584.12               |
| 2                                      | \$2,890.10                  | \$ 34,681.20               |
| 3                                      | \$2,898.18                  | \$ 34,778.16               |
| 4                                      | \$2,906.27                  | \$ 34,875.24               |
| 5                                      | \$2,914.36                  | \$ 34,972.32               |
| 6                                      | \$2,922.42                  | \$ 35,069.04               |
| 7                                      | \$2,930.51                  | \$ 35,166.12               |
| 8                                      | \$2,938.60                  | \$ 35,263.20               |
| 9                                      | \$2,946.69                  | \$ 35,360.28               |
| 10                                     | \$2,954.77                  | \$ 35,457.24               |
| 11                                     | \$2,962.85                  | \$ 35,554.20               |
| 12                                     | \$2,970.93                  | \$ 35,651.16               |
| 13                                     | \$2,979.02                  | \$ 35,748.24               |
| 14                                     | \$2,987.08                  | \$ 35,844.96               |
| 15                                     | \$2,995.17                  | \$ 35,942.04               |
| 16                                     | \$3,003.26                  | \$ 36,039.12               |
| 17                                     | \$3,011.34                  | \$ 36,136.08               |
| 18                                     | \$3,019.41                  | \$ 36,232.92               |
| 19                                     | \$3,027.51                  | \$ 36,330.12               |
| 20                                     | \$3,035.60                  | \$ 36,427.20               |
| 21                                     | \$3,043.68                  | \$ 36,524.16               |
| 22                                     | \$3,051.75                  | \$ 36,621.00               |
| 23                                     | \$3,059.84                  | \$ 36,718.08               |
| 24                                     | \$3,067.93                  | \$ 36,815.16               |
| 25                                     | \$3,075.99                  | \$ 36,911.88               |
| 26                                     | \$3,084.07                  | \$ 37,008.84               |
| 27                                     | \$3,092.17                  | \$ 37,106.04               |
| 28                                     | \$3,100.25                  | \$ 37,203.00               |
| 29                                     | \$3,108.32                  | \$ 37,299.84               |
| 30                                     | \$3,116.41                  | \$ 37,396.92               |
| 31                                     | \$3,124.49                  | \$ 37,493.88               |
| 32                                     | \$3,132.59                  | \$ 37,591.08               |
| 33                                     | \$3,140.64                  | \$ 37,687.68               |



|    |            |              |
|----|------------|--------------|
| 34 | \$3,148.75 | \$ 37,785.00 |
| 35 | \$3,156.85 | \$ 37,882.20 |
| 36 | \$3,164.93 | \$ 37,979.16 |
| 37 | \$3,173.00 | \$ 38,076.00 |
| 38 | \$3,181.09 | \$ 38,173.08 |
| 39 | \$3,189.17 | \$ 38,270.04 |
| 40 | \$3,197.27 | \$ 38,367.24 |
| 41 | \$3,205.32 | \$ 38,463.84 |
| 42 | \$3,213.42 | \$ 38,561.04 |
| 43 | \$3,221.52 | \$ 38,658.24 |
| 44 | \$3,229.58 | \$ 38,754.96 |
| 45 | \$3,237.66 | \$ 38,851.92 |
| 46 | \$3,245.75 | \$ 38,949.00 |
| 47 | \$3,253.83 | \$ 39,045.96 |
| 48 | \$3,261.90 | \$ 39,142.80 |
| 49 | \$3,269.99 | \$ 39,239.88 |
| 50 | \$3,278.09 | \$ 39,337.08 |
| 51 | \$3,286.17 | \$ 39,434.04 |
| 52 | \$3,294.23 | \$ 39,530.76 |
| 53 | \$3,302.33 | \$ 39,627.96 |
| 54 | \$3,310.42 | \$ 39,725.04 |
| 55 | \$3,318.50 | \$ 39,822.00 |

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

## Income

### Code Description

4101 OFFERTORIES  
4102 STIPENDS AND STOLES 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 2024-June 2025

|  | Trustor<br>Location<br>Rates | Monthly<br>Employer<br>Contribution | Monthly<br>Diocese<br>Contribution | Net<br>Employee<br>Subsidy |
|--|------------------------------|-------------------------------------|------------------------------------|----------------------------|
| <b>Diocese of Great Falls</b>                          |                              |                                     |                                    |                            |
| <b>Anthem EPO, \$1000</b>                              |                              |                                     |                                    |                            |
| Employee   | \$ 931.43                    | \$ 710.69                           | \$ 50.00                           | \$170.74                   |
| Employee + Spouse                                      | \$ 2,049.15                  | \$ 938.51                           | \$ 50.00                           | \$1,060.64                 |
| Employee + Child(ren)                                  | \$ 1,536.86                  | \$ 686.98                           | \$ 50.00                           | \$799.88                   |
| Employee + Family                                      | \$ 2,608.00                  | \$ 1,277.92                         | \$ 50.00                           | \$1,280.08                 |
| Priest   | \$ 931.43                    | \$ 881.43                           | \$ 50.00                           | \$0.00                     |
| <b>Anthem HSA, \$2000</b>                              |                              |                                     |                                    |                            |
| Employee   | \$ 859.45                    | \$ 859.45                           | **See Below                        | \$0.00                     |
| Employee + Spouse                                      | \$ 1,881.87                  | \$ 1,095.25                         | **See Below                        | \$786.62                   |
| Employee + Child(ren)                                  | \$ 1,413.25                  | \$ 780.11                           | **See Below                        | \$633.14                   |
| Employee + Family                                      | \$ 2,393.10                  | \$ 1,388.00                         | **See Below                        | \$1,005.10                 |
| Priest   | \$ 859.45                    | \$ 859.45                           |                                    | \$0.00                     |
| <b>Dental Plan - Delta Dental</b>                      |                              |                                     |                                    |                            |
| Employee   | \$ 42.27                     | \$ 42.27                            |                                    | \$0.00                     |
| Employee + Spouse                                      | \$ 91.71                     | \$ 42.27                            |                                    | \$49.44                    |
| Employee + Child(ren)                                  | \$ 69.05                     | \$ 42.27                            |                                    | \$26.78                    |
| Employee + Family                                      | \$ 116.43                    | \$ 42.27                            |                                    | \$74.16                    |
| Priest   | \$ 42.27                     |                                     |                                    |                            |
| <b>Vision Plan - VSP</b>                               |                              |                                     |                                    |                            |
| Employee   | \$ 8.00                      | \$ 8.00                             |                                    | \$0.00                     |
| Employee + Spouse                                      | \$ 15.14                     | \$ 8.00                             |                                    | \$7.14                     |
| Employee + Child(ren)                                  | \$ 16.15                     | \$ 8.00                             |                                    | \$8.15                     |
| Employee + Family                                      | \$ 25.30                     | \$ 8.00                             |                                    | \$17.30                    |
| Priest   | \$ 8.00                      |                                     |                                    |                            |
| <b>Lincoln Life</b>                                    |                              |                                     |                                    |                            |
| Life Lay Employee                                      | \$ 3.00                      | \$ 3.00                             |                                    |                            |
| Life Dependent Life (includes Spouse & Children Total) | \$ 1.30                      |                                     |                                    | \$1.30                     |
| <b>Lincoln Disability</b>                              |                              |                                     |                                    |                            |
| Disability Ins. - Lay & Priests                        | \$ 0.40                      | \$ 0.40                             |                                    |                            |

\*\*Employees who elect the HSA 2000 will have \$50.00 monthly added to a Health Equity Card for 2024-25