



SECRETARIAT FOR FINANCIAL ADMINISTRATION /  
OFFICE OF THE ECONOMY  
DIOCESE OF BROOKLYN

310 Prospect Park West, Brooklyn, New York 11215  
Phone: 718.965.7300 • Fax: 718.965.7311

**MEMORANDUM**

**TO: Pastors and Administrators**  
**FROM: Very Reverend Patrick J. Keating, Esq.** *PJK*  
**DATE: June 12, 2020**  
**RE: Parish Budget Process for 2020-2021**

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Please find enclosed all of the materials necessary for the preparation of the Parish Budget for the 2020-2021 fiscal year. It is important to have your Finance Council, Trustees as well as your parish accountant involved in this process.

You are requested to **email** the completed budget to Johanna Mitchell in the Office of Fiscal Management by **July 15, 2020**. Her email address is [jmitchell@diobrook.org](mailto:jmitchell@diobrook.org). Please include a memo to explain any *new or significant* items included in this year's budget. If you have any questions, please contact Johanna Mitchell at 718-965-7300, ext. 1411.

I ask that you also kindly mail a signed copy of the budget to the Office of Fiscal Management.

Thank you for your cooperation.

## Office of Fiscal Management

DIOCESE OF BROOKLYN

310 Prospect Park West Brooklyn, NY 11215 • 718-965-7300 • Fax: 718-965-7371

Date: June 12, 2020  
To: Pastors and Administrators  
From: Martin J. McManus  
Re: **Parish Budget Data - 2020/2021**

The following instructions and estimates are provided to assist in the 2020/2021 Parish budget preparation.

**Note: The due date for the Parish Budget Report is July 15, 2020.**

### **NEW - Repayment of Prior Year Diocesan Debt**

Parishes that have **Prior Year Diocesan Debt** must budget a surplus to allow for repayment of this debt. Please see a new Debt Repayment Tab in the Parish Budget and include the amount of Diocesan Debt to be repaid in the 2020-2021 fiscal year.

### **NEW – Salary & Benefits Worksheet**

A new Salary & Benefits Worksheet Tab has been added. This Tab will flow directly into the Revenue & Expenses Tab. Please include employee's name and job title in the new worksheet.

### **NEW - Realized and Unrealized Gains**

Realized/Unrealized Gains must not be budgeted in the 2020/2021 fiscal year and can not be used to balance the Parish Budget.

### **Reserve for Deferred Maintenance**

**Deferred Maintenance** expense should be budgeted in the 2020/2021 fiscal year. Parishes should set aside the larger of 10% of the Sunday collections or 10% of the net rentals (net of the St. Elizabeth Ann Seton) in the Diocesan Account Code **7950**.

## Office of Fiscal Management

DIOCESE OF BROOKLYN

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### Lay Personnel

FICA	6.20% up to \$137,700 - Annual
Medicare	1.45% No Limit
NYS Unemployment	3% up to \$11,800 - Annual
NYS Disability Insurance	.40% up to \$4,419 quarterly

### Lay Employees

#### Salary Increases

Salary increase should be determined at the local level.

## The Roman Catholic Diocese of Brooklyn Pension Plan 310 Prospect Park West Brooklyn, NY 11215

### Lay Employee Pension Plan

**7% of Gross Salary – for active Plan Participants.**

**Active plan participants will be all full-time employees, who have attained age 25 with more than one (1) year of service.**

**The Roman Catholic Diocese of Brooklyn  
New York Group Medical Insurance Trust  
310 Prospect Park West  
Brooklyn, NY 11215**

<b><i>Lay Employees Medical &amp; Dental</i></b>
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The 2020-2021 Medical and Dental **Actual** gross premiums are as follows:

<u><b>Open Access Plus</b></u>	<u><b>2020-2021 Actual</b></u>
Employee	15,500 per annum
Employee + Spouse	31,000 per annum
Employee + Child(ren)	26,400 per annum
Family	44,200 per annum
<u><b>Dental - PPO</b></u>	
Employee	530 per annum
Employee + Spouse	1,060 per annum
Employee + Child(ren)	1,060 per annum
Family	1,600 per annum
<u><b>Dental - HMO</b></u>	
Employee	145 per annum
Employee + Spouse	255 per annum
Employee + Child(ren)	335 per annum
Family	500 per annum

<b><i>Lay Employees Life &amp; ADD</i></b>
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**Individual:** .20 per \$1,000 of insurance. Annual Salary multiplied by .20 divided by 1000 times 12 equals per annum charge (Ex. 30,000 x .20 = 6,000, divide by 1,000, times 12 equals per annum charge of 72.00).

**Dependent:** - .50 per dependent per month

**Life Insurance Benefits:** Minimum Amount = \$12,000 and Maximum Amount = \$50,000

**Long Term Disability (LTD):** .30 per \$100 of covered monthly earnings

**The Roman Catholic Diocese of Brooklyn  
New York Group Medical Insurance Trust  
310 Prospect Park West  
Brooklyn, NY 11215**

**Religious**

The Religious Stipend Package for the 2020/21 fiscal year will be an annual amount of \$62,400 for Religious Communities. This amount includes \$5,760 for lodging paid to the parish or other residences where the religious lives.

***Clergy - Medical***

Medical (Open Access Plus)	19,800 per annum
Dental - PPO	530 per annum
Dental - HMO	145 per annum
Medical (Summer Visiting Priests)	1,210 <b><u>per month</u></b>

***Clergy Life & Long-Term Disability***

**Life Insurance Benefits:** \$ 43.50 per month per Priest. (\$522.00 annual per Priest)

**Long Term Disability (LTD):** \$ 85.00 per month per Priest. (\$1,020.00 annual per Priest)

***Clergy - Other Benefits & 403b Retirement***

**St. John Vianney Fund:** 9,900 per annum **(See Note)**

**Good Shepherd Fund:** 4,300 per annum  
14,200 Total per annum

**403b Retirement:** 2% of the Annual Priest Remuneration will be charged on a quarterly basis to fund the 403b Retirement Plan

**Note: Parishes must pay a full contribution to St. John Vianney Fund for Non-Incardinated Priests. Please include this expense in your Parish budget.**

**Parish Service Corporation**  
**310 Prospect Park West**  
**Brooklyn, NY 11215**

**Property, Liability, Workers Comp., Institutional Liability, Fidelity and Boiler Insurance**

When budgeting for your insurance premium, which includes the following coverage's Property, Liability, Workers Comp., Institutional Liability, Fidelity and Boiler coverage's, **use current year's premium charge plus 30%:**

***Auto Liability***

**Car Insurance - Liability**                      **\$3,310**

## **Instructions for preparing the Parish Budget for 2020/2021**

The Parish Budget has been set up in a Microsoft Excel Workbook. The tabs at the bottom of the Workbook will take you to each page of the Budget.

### **Some of the features on the Parish Budget reports are:**

- Use the TAB key to move to the next data entry field.
- Enter the Parish name on page one; the name will appear on all subsequent pages.
- Enter the Customer # of the Parish page one, the Customer # will appear on all subsequent pages.
- Formulas have been entered on the spreadsheets and the columns will add up. Totals will carry over to the next sheet.
- All numbers will round to the nearest dollar.

Once you have completed entering the data, **email** the completed budget by **July 15, 2020** to [jmitchell@diobrook.org](mailto:jmitchell@diobrook.org).

A signed copy of the budget must be returned to the Office of Fiscal Management.

If you have any questions, please contact Johanna Mitchell at 718-965-7300, ext. 1411.

Thank you for your assistance in this important matter.

# Roman Catholic Diocese of Brooklyn

## Parish Chart of Accounts – Effective 9/1/2020

### Revenue

(Note: All receipts should be deposited Gross. Incidental expenses should be made out of an imprest Petty Cash Fund)

#### Regular Collection

4010	Sunday	Contributions in regular Sunday collections.
4020	Christmas and Easter	Contributions to the Parish made for the Easter and Christmas.
4030	All Other Parish Collections	Contributions for Holy Day, Weekday, Novenas, Special Collections, Religious Communities, Missionary Societies, Summer Mission Appeal, etc. <u>Except</u> National Collections.

#### Auxiliary Receipts

4200	Votive Shrines	Receipts for Candles, vigil lights, shrines, etc.
4231	The Tablet	Receipts from sale of The Tablet.
4240	Interest and Dividends	All income from stocks, bonds, mortgages, savings accounts, cash management program, Interparochial Loan Fund, Agency accounts.
4270	Rental Income – School Building	Income from the Rental of the School Building
4271	Income from Rented Property	Income from rent on property not presently being used for religious purposes. Include convent rental.
4272	Rent Income – Clergy or Religious	Rent received from Clergy or Religious housing.
4280	Clergy Fund	Transferred funds from Clergy Fund Account, Baptism, Wedding Ceremonies and Funerals.
4290	All Other Auxiliary Receipts	All other receipts from religious articles, gift shops, donations from Parish societies.

#### Restricted Receipts/Fund Raising

4310	Poor Boxes	Contributions from Poor Box donations.
4320	St. Vincent de Paul	This account is restricted on the charitable purposes outlines in the charter of the Society and all donations made to this organization must be shown here. Disbursements should be recorded as Donations, Account 7570.
4370	Fund Raising Receipts	<u>Gross</u> receipts from Booster Club; <u>gross</u> receipts from bazaar, entertainment and other fund raising events. <u>Gross</u> receipts from bingo should be deposited into <u>special Bingo Checking Account</u> . [All fund-raising receipts are in one account.]



## Roman Catholic Diocese of Brooklyn

### Parish Chart of Accounts – Effective 9/1/2020

#### Programs

4400	Religious Education Programs	Fees collected for the program.
4410	Youth Programs/Activity Fees	Fees collected for the program.
4420	Community/Adult Programs	Fees collected for the program.
4430	Other Programs	Fees collected for other programs not indicated above.

#### Extraordinary Revenue

4920	Donations	Funds received as gifts, grants or contributions for a campaign or cause.
4930	Bequests	Funds received from Will's, Estates, etc.
4940	Campaign	<u>Gross cash</u> receipts of Capital Campaign.
4950	Diocesan Grant	Assistance from The Diocese in the form of a Grant to a parish.
4960	Realized Gains (Losses)	Actual Gains (losses) incurred for sale of investment assets. (Cost less sales price).
4970	Unrealized Gains (Losses)	Increase or Decrease, during the accounting period, in the market value of a security held by the Parish.
4980	Other Extraordinary	Receipts of an extraordinary nature other than those separately classified.
4981	St. Elizabeth Ann Seton Trust Revenue	Receipts based on the Sunday Offertory collections to Support Catholic Education.
4982	Annual Catholic Appeal	Receipts from Annual Catholic Appeal Campaign.

## Roman Catholic Diocese of Brooklyn

### Parish Chart of Accounts – Effective 9/1/2020

#### **National Collections [These accounts appear only on the Financial Report of a Parish and not on the Budget form.]**

2200	<i>Special Disaster Relief Appeals</i>
2210	<i>Special Disaster Relief Appeals</i>
2220	<i>Special Disaster Relief Appeals</i>
2230	<i>Special Disaster Relief Appeals</i>
2240	Diocesan Mission
2250	Churches in Need
2260	Catholic Missions among Black and Indian People
2270	Holy Places
2280	Easter Sunday – Retired Priests
2290	Catholic Education
2300	Peter’s Pence
2310	Catholic University
2320	Catholic Relief Services
2330	Mission Sunday
2340	Christmas Sunday – Catholic Charities
2350	Campaign for Human Development
2360	Communications
2370	Religious Retirement Fund
2380	Catholic Home Missions
2390	Visiting Missionaries
2400	Other Diocesan Collections

## Roman Catholic Diocese of Brooklyn

### Parish Chart of Accounts – Effective 9/1/2020

#### Expenditures

##### Salaries (Gross)

7100	Clergy	Gross remuneration for priests assigned to the parish. (Pastor and Assistants)
7110	Household	Gross salaries for Cooks and Housekeepers.
7120	Clerical	Gross salaries for office help, secretary, typist, bookkeeper etc.
7130	Plant Operation & Maintenance	Gross salary for sexton and other maintenance employees.
7140	Religious Education	Gross salaries for <u>lay</u> persons working primarily in the Religious Education Program.
7150	Youth Program	Gross salaries for <u>lay</u> employees in the Youth Program.
7160	Other	Gross salaries for other <u>lay workers</u> not covered by any of the above.
7170	Religious Stipends	Stipend for any Religious person working in any of the above.
7180	Extra Priests	Service of extra priests for Weekend Work, Novenas, Missions, etc.
7190	Organist/Singer	Gross Salaries for Organist/Singers.

##### Household/Benefits

7200	Food, laundry, supplies etc.	Household expenses for food, laundry, supplies etc.
7210	Other Priests Expenses	Automobile liability insurance, health insurance, Good Shepherd Fund, medical expenses, St. John Vianney Fund, 403b Retirement.
7220	<u>Retired</u> Priests `Expenses	Senior Active – Housing, Automobile, health insurance, Good Shepherd Fund
7230	Religious Benefits	Social Security, Retirement and Hospitalization costs paid to a Religious Community.
7240	Total Lay Benefits	Medical Insurance, Disability Insurance, Unemployment Insurance, Pension, <b>Parish Share of FICA</b> and other benefits paid by the Parish on behalf of the lay employees.

##### Parish Office Administration

7300	Telephone	Including the cost of system and its maintenance and monthly service.
7310	Printing and Office Expenses	Stationery supplies. Inserting and mailing costs for notices, bulletins announcements, etc. Rental of office machines and equipment and the maintenance of the same. Cost of collection envelopes, church bulletins, announcements and other notices.

## Roman Catholic Diocese of Brooklyn

### Parish Chart of Accounts – Effective 9/1/2020

7320	Accountants Fee	Fees paid to Accountants.
7321	Professional Fees	Fees paid to Computer Consultants, Attorneys & other professional Fees.
7330	Office Miscellaneous	Other Office expenses not separately classified data Processing, armored car services, service contracts for office machines etc.

#### Parish Programs

7400	Religious Education Programs	Expenses for materials, related transportation, CCD, Office Assessments.
7410	Youth Programs	Athletic equipment, transportation, band instruments, etc.
7420	Community/Adult Programs	Supplies and services, etc.
7440	Miscellaneous Programs	Other program expenses not separately classified above, such as; Parish Council, Liturgical Program, Ecumenical Program, Eucharistic Ministers, etc.

#### Other Ordinary

7470	Votive Shrines	Candles and supplies.
7480	Altar Supplies	Vestments, candles, wine, hosts, flowers, altar linens, laundering of altar linens, etc.
7490	Choir/Books/Pamphlets/ Newspapers	Supplies, hymnals, Publications for Parishioners, Newspapers.
7491	The Tablet	Payments made for the Tablet.
7500	Fuel (Heating Oil or Gas)	Fuel for parish plant, exclusive of school.
7510	Electricity/Water & Sewage	Electricity for Parish, (Exclusive of school) Water & Sewage Bill.
7520	Contracted Main. Service	Cost of service contracts for boilers, elevators, cleaning services, snow removal, etc.
7530	Ordinary Repair/Maint- Church/Rectory/Other	Ordinary cost for repairs and maintenance, such as plumbing, electrical, carpentry, painting, etc. for Church, Rectory and other parish buildings exclusive of school buildings.
7551	Repair/Maint-Rented Property	Cost of Repairs on any Rented Property.
7560	Fund Raising Expenses	Bingo supplies, bazaar expenses, printing of chance books, prizes, etc.
7570	Donations to Other Parishes/Organizations	Contribution for missionaries, religious communities, Parish Contribution to the needy.
7590	Insurance	Fire, Liability, burglary etc. <b>(Employees' Insurance is 7240.)</b>
7610	Taxes	Real Estate
7620	Interest on Loans	Interest on loans.

## Roman Catholic Diocese of Brooklyn

### Parish Chart of Accounts – Effective 9/1/2020

7630	Miscellaneous	Expenses not separately classified, such as Parish outings or trips, Dinners for volunteers.
7650	Diocesan Assessment	Annual Assessment for support of Diocese.
7655	Regional School Contribution	Payments made to Regional Schools.
7659	St. Elizabeth Ann Seton Trust Expense	Expense to support Catholic Education.
7660	School Subsidy	Parish Subsidy to school.
7661	Payments to Other Parishes	Payment of tuition or other charges to another parish where the children of this parish attend another parochial school.

#### Extraordinary Expenditures

7900	Major Repairs/Renovation-Church	Major Repairs/Renovations such as the installation of new boiler, replacement of roofs, Air Condition to Church.
7901	Major Repairs/Renovation-Rectory	Major Repairs/Renovations such as the installation of new boiler, replacement of roofs, windows to Rectory.
7902	Major Repairs/Renovation-Other Major	Repairs/Renovations such as the installation of new boiler, replacement of roofs, windows to other Parish Building. (Excludes school)
7910	Furniture and Equipment	Items which cost \$1,000 or more and have a useful life of more than one year, computers, installing a new telephone system etc.
7940	Campaign Expenses	Professional Counsel/Printing, Mailing, etc.
7950	Deferred Maintenance	Reserve for Future Capital repairs.
7980	New Building, Extension, Land, Other	Includes Reconstruction, Land Acquisition costs and all other items not classified above.

## Roman Catholic Diocese of Brooklyn

### Parish Chart of Accounts – Effective 9/1/2020

**National Payments** [These accounts appear only on the Financial Report of a Parish and not on the Budget Form.]

2201	<i>Special Disaster Relief Appeals</i>
2211	<i>Special Disaster Relief Appeals</i>
2221	<i>Special Disaster Relief Appeals</i>
2231	<i>Special Disaster Relief Appeals</i>
2241	Diocesan Mission
2251	Churches in Need
2261	Catholic Missions among Black and Indian People
2271	Holy Places
2281	Easter Sunday – Retired Priests
2291	Catholic Education
2301	Peter’s Pence
2311	Catholic University
2321	Catholic Relief Services
2331	Mission Sunday
2341	Christmas Sunday – Catholic Charities
2351	Campaign for Human Development
2361	Communications
2371	Religious Retirement Fund
2381	Catholic Home Missions
2391	Visiting Missionaries
2401	Other Diocesan Collections