



Archdiocese of Seattle

2023–2024 Budget Planning Guide

The information contained in this guide is intended to assist you in developing your 2023–2024 parish and/or school operating budgets. The information is divided into the following sections:

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Contact Information for Questions

The following main contact lines are regularly monitored by teams during business hours:
Monday – Friday from 9am – 5pm.

- **Human Resources:** HumanResources@seattlearch.org | 206-382-4570 | 800-261-4749
- **Payroll Services:** payrollservices@seattlearch.org | (206) 274-7662
- **Benefits Services:** benefitsservices@seattlearch.org | (206) 382-4566
- **Parish Financial Services:** Parishfinancialsvcs@seattlearch.org | (206) 382-7316
- **Office of the Vicar for Clergy:** nicholas.schoen@seattlearch.org | (206) 382-2060

Escalations/Emergencies

- **Chief Financial Officer:** megan.slivinski@seattlearch.org | 206-903-4613
- **Chief Human Resource Officer:** jeff.pixler@seattlearch.org | 206-382-4570

I. Calendar

The schedule for billings is:

JULY -	Property, Liability & Vehicle Insurance, Priest Medical, Priest Pension (no later than 12/31/2023)
AUGUST -	Annual Parish Assessment (due 12/31/2023)
OCTOBER -	School Billings
JANUARY -	Lay Pension

Please note:

- All billings are due 30 days from the date of invoice.
- A 2% monthly interest charge will be added to overdue accounts.
- If you have a situation where you are unable to pay your invoices on time, please contact us as soon as possible.

New for 2023: *Employer Labor Fees will be swept out of accounts on the 5th of each month. See page 3 for details.

II. Lay Compensation and Benefit Guidelines

Compensation

The pay structure for Zone 1 and Zone 2 follow. They have increased by 12% for each grade range. This shift is warranted based on market data and inflationary impact. While the range is shifting, it is not necessarily an indicator that all salaries need to shift by this amount, but does call for an examination of where current salaries fall in the new range.

We recommend:

- parishes budget for a 3.5% increase in payroll to fund adjustments and
- any staff below the minimum of the adjusted ranges should receive priority to move them into the range. Your remaining budget should then be applied to move staff higher in the range. While some parishes may elect across-the-board increases, it is generally advisable to vary the increase percentages to factor in:
 - 1) time in role,
 - 2) internal equity and
 - 3) performance in prioritizing where salary should fall in the range.

For example, an employee with 20 years in a role and performing well should likely be paid at a higher rate than an individual with 10 years in the same role and performing well.

Each parish is encouraged to do what makes sense for its location. Increases to staff compensation, if any, are administered locally considering the resources available to the parish.

The following data offers a look into the local labor market and other factors to provide additional context for compensation decision making:

- **Washington state minimum wage:** \$15.74/hour
- **Seattle minimum wage:** \$18.69/hour
- **Cost of living changes for 2022:** +9% for the Seattle/Tacoma region
- **Parish Ordinary Income Changes for 2022:** +6.74%
- **Labor Market Pay Adjustment Forecast for NW non-profit employers for 2023:** +3.3%

Cellphones for Business Use:

Option 1: Staff member presents a receipt and is reimbursed up to a maximum of \$75 per month for using their personal cellphone.

Option 2: Staff member has a cellphone provided and paid for by the parish for business use only. This phone is separate from their own private cellphone.

Additional Employer Labor Costs

Worker's Compensation, Benefits Services, Payroll Services, Employer portion of PFML, and Unemployment Insurance Premiums will be consolidated into a single **Employer Labor Charges** fee based on a % of your payroll costs, as calculated for calendar year 2022, and swept monthly on the 5th of each month (similar to the way PSO fees are currently collected).

This fee will be trued up (over/under) each year on July 1 and incorporated into the following year's monthly charge. The exact amount of these fees and the calculation will be provided to each location in June 2023. In addition, starting in July 2023, we recommend creating account 5250 – Employer Labor Fees in your Chart of Accounts to track this consolidated fee, and **discontinue use of accounts: 5207 – UI, 5208 - Workers Comp, 5921 - Payroll Admin Fee, 5922 - Benefits Admin Fee.** The intent of this change is to simplify your reporting and ensure resources are dedicated to the external compliance needs of the Archdiocese.

Benefits

The estimated benefit premium changes for lay employees are listed below. The rates will remain the same for any item marked n/c. For budgeting, you should use these same estimates for the employer portion.

We expect to have all rates finalized by May 2023. The actual rates will be sent out to you as soon as they are available. The HSA seed will remain the same at \$500 for employee-only coverage and \$1,000 for employee and family coverage. The FSA seed will also remain at \$500.

Christian Brothers Premium	-5.0%
Kaiser Foundation Health Plan of WA Premium	+6.8%
Kaiser Permanente NW	+6.8%
Delta Dental Premium	n/c
VSP Premium	n/c
Employer-Provided Life and AD&D	n/c
Employer-Provided Dependent Life	n/c
Optional Group Life	n/c
Long-Term Disability	n/c
Long-Term Care	n/c

Parish Structure Zone 1: King, Pierce, and Snohomish Counties

Salaried

Grade	Minimum	25th	Midpoint	75th	Maximum	Job Title Guide
Z1-1	32,739	33,883	35,046	46,176	57,304	Groundskeeper, Housekeeper
Z1-2	33,800	36,234	38,671	48,922	59,155	Custodian, Data Entry Clerk, Receptionist
Z1-3	34,840	38,875	42,901	51,938	60,965	Admin Asst I, Maintenance Person
Z1-4	35,880	41,496	47,131	54,954	62,795	Admin Asst II, Bookkeeper
Z1-5	37,357	44,366	51,360	58,365	65,374	Program Asst (Pastoral)
Z1-6	40,435	48,006	55,590	63,170	70,762	Program Coordinator (Pastoral)
Z1-7	43,950	52,187	60,424	68,682	76,918	Facilities Supv I
Z1-8	47,466	56,368	65,258	74,173	83,075	PAA I
Z1-9	50,981	60,528	70,092	79,643	89,211	Program Director (Pastoral)
Z1-10	54,496	64,709	74,926	85,155	95,368	Facilities Supv II
Z1-11	58,011	68,890	79,760	90,646	101,525	
Z1-12	61,963	73,590	85,198	96,824	108,430	PAA II
Z1-13	65,915	78,270	90,636	103,002	115,357	PAA Regional, Pastoral Associate

Hourly

Grade	Minimum	25th	Midpoint	75th	Maximum	Job Title Guide
Z1-1	15.74	16.29	16.85	22.20	27.55	Groundskeeper, Housekeeper
Z1-2	16.25	17.42	18.59	23.52	28.44	Custodian, Data Entry Clerk, Receptionist
Z1-3	16.75	18.69	20.63	24.97	29.31	Admin Asst I, Maintenance Person
Z1-4	17.25	19.95	22.66	26.42	30.19	Admin Asst II, Bookkeeper
Z1-5	17.96	21.33	24.69	28.06	31.43	Program Asst (Pastoral)
Z1-6	19.44	23.08	26.73	30.37	34.02	Program Coordinator (Pastoral)
Z1-7	21.13	25.09	29.05	33.02	36.98	Facilities Supv I
Z1-8	22.82	27.10	31.37	35.66	39.94	PAA I
Z1-9	24.51	29.10	33.70	38.29	42.89	Program Director (Pastoral)
Z1-10	26.20	31.11	36.02	40.94	45.85	Facilities Supv II
Z1-11	27.89	33.12	38.35	43.58	48.81	
Z1-12	29.79	35.38	40.96	46.55	52.13	PAA II
Z1-13	31.69	37.63	43.58	49.52	55.46	PAA Regional, Pastoral Associate

Parish Structure Zone 2: All Other Counties Outside of Zone 1

Salaried

Grade	Minimum	25th	Midpoint	75th	Maximum	Job Title Guide
Z2-1	32,739	32,136	31,541	44,429	57,304	Groundskeeper, Housekeeper
Z2-2	33,467	34,133	34,804	46,696	58,573	Custodian, Data Entry Clerk, Receptionist
Z2-3	34,195	36,400	38,611	49,234	59,842	Admin Asst I, Maintenance Person
Z2-4	34,923	38,667	42,418	51,771	61,110	Admin Asst II, Bookkeeper
Z2-5	35,651	40,934	46,224	54,309	62,400	Program Asst (Pastoral)
Z2-6	36,379	43,202	50,031	56,846	63,669	Program Coordinator (Pastoral)
Z2-7	39,541	46,966	54,382	61,797	69,202	Facilities Supv I
Z2-8	42,723	50,731	58,732	66,747	74,776	PAA I
Z2-9	45,885	54,475	63,083	71,698	80,309	Program Director (Pastoral)
Z2-10	49,046	58,240	67,433	76,627	85,842	Facilities Supv II
Z2-11	52,208	62,005	71,784	81,578	91,374	
Z2-12	55,765	66,227	76,678	87,131	97,594	PAA II
Z2-13	59,322	70,450	81,572	92,685	103,813	PAA Regional, Pastoral Associate

Hourly

Grade	Minimum	25th	Midpoint	75th	Maximum	Job Title Guide
Z2-1	15.74	15.45	15.16	21.36	27.55	Groundskeeper, Housekeeper
Z2-2	16.09	16.41	16.73	22.45	28.16	Custodian, Data Entry Clerk, Receptionist
Z2-3	16.44	17.50	18.56	23.67	28.77	Admin Asst I, Maintenance Person
Z2-4	16.79	18.59	20.39	24.89	29.38	Admin Asst II, Bookkeeper,
Z2-5	17.14	19.68	22.22	26.11	30.00	Program Asst (Pastoral)
Z2-6	17.49	20.77	24.05	27.33	30.61	Program Coordinator (Pastoral)
Z2-7	19.01	22.58	26.15	29.71	33.27	Facilities Supv I,
Z2-8	20.54	24.39	28.24	32.09	35.95	PAA I
Z2-9	22.06	26.19	30.33	34.47	38.61	Program Director (Pastoral)
Z2-10	23.58	28.00	32.42	36.84	41.27	Facilities Supv II
Z2-11	25.10	29.81	34.51	39.22	43.93	
Z2-12	26.81	31.84	36.86	41.89	46.92	PAA II
Z2-13	28.52	33.87	39.22	44.56	49.91	PAA Regional, Pastoral Associate

III. Priest Remuneration and Benefits

Allowances

Housing: Housing should be provided by the parish, whether on-site, or situated off parish property (and rented in the parish name). Note that each year the parish should issue a letter to the priests that have parish provided housing detailing the value of the housing. Priests with an exception granted by the Archbishop to reside in their own housing are provided a \$25,000 annual combined housing & food allowance from their parish (GL account 5245).

Food: \$785 per month for priests living in housing provided by the parish (GL account 5248).

Housekeeping/Cooks/Shoppers/Food and Compensation: Housekeeping paid for by the parish should be treated as part of the housing compensation and included in the value of housing provided to the priest. Costs for cooks/shoppers paid for by the parish should be reimbursed to the parish from the priest's food allowance, and any costs in excess would be reimbursed to the parish from the priest.

Auto: The taxable allowance by month is calculated at 300 x current IRS Rate, which changes every year on January 1 (GL account 5247). As of January 2023, the rate is \$0.655 per mile.

Any work-related miles driven over 300 miles may be reimbursed at the current IRS rate with supporting documentation submitted monthly (GL account 6410). This reimbursable portion is paid via accounts payable (check) and not included on pay statements.

Visiting Priests Remuneration

Weekend Mass: \$150 per Mass to a maximum of \$600 per weekend

Full weekend is based on the potential of presiding and preaching at all regularly scheduled Masses and being available for scheduled confessions. Provision should be made for meals for visiting priests as appropriate.

Daily Mass: \$100 per Mass

Weddings and Funerals: \$200 per wedding or funeral when a priest is requested by the parish to take the place of the pastor or parochial vicar who is absent from the parish.

Mileage for all visiting priests: Current IRS business rate per mile for actual miles driven.

Cellphones

Option 1: Priest is reimbursed up to a maximum of \$75 per month for using his personal cellphone.

Option 2: Priest has a cellphone provided and paid for by the parish for business use only. This phone is separate from a priest's own private cellphone.

Retirement and Pension Contributions

Retirement/403b plans: Parish will match \$1 for every \$4 contributed by the priest, to a maximum of \$3,500.

Pension Contribution: Parish cost of priest pension plan is reduced to \$4,000 this year.

Priest Medical Costs: Parish cost of priest medical plan is reduced to \$12,000 this year.

Priest Tax Equity Reimbursement

The Tax Equity Reimbursement process will be updated this coming year to be estimated in advance and paid in each pay period with regular salary and compensation. This payment is currently done in arrears with the option to pay out over six months from July to December. Updated forms and instructions will be posted in May 2023 to the Archdiocesan website with instructions and recommendations to ensure the change is processed smoothly. A reminder about this and a link to those forms/instructions will be sent out from both the Office of Vicar for Clergy and Parish Financial Services via C2P at that time.

Benefits and Special Billings for Clergy

- Continuing Education – Priests \$1,000
- Priest Days \$650
- Priest Retreat \$790
- Continuing Education – Deacons \$700
- Deacon Retreat \$590
- Deacon Convocation \$660

Priest Salary Tables

Extern Parochial Vicar Salary Scale Based on Years of Service in the Archdiocese of Seattle		
1	17,000	
2	17,255	
3	17,514	
4	17,777	
5	18,043	Parish size has been eliminated from the Extern Salary Scale.
6	18,314	
7	18,589	
8	18,867	If taking mass stipends, reduce salary by \$5,000 per year
9	19,150	
10	19,438	
11	19,729	
12	20,025	
13	20,326	
14	20,630	
15	20,940	
16	21,254	
17	21,573	
18	21,896	
19	22,225	
20+	22,558	

Parochial Vicar Salary Scale			
Based on Years Since Ordination & Parish Size			
	<1000	1001-2000	2000+
1	17,750	18,105	18,467
2	18,105	18,467	18,836
3	18,467	18,836	19,213
4	18,836	19,213	19,597
5	19,213	19,597	19,989
6	19,597	19,989	20,389
7	19,989	20,389	20,797
8	20,389	20,797	21,213
9	20,797	21,213	21,637
10	21,213	21,637	22,070
11	21,637	22,070	22,511
12	22,070	22,511	22,962
13	22,511	22,962	23,421
14	22,962	23,421	23,889
15	23,421	23,889	24,367
16	23,889	24,367	24,854
17	24,367	24,854	25,351
18	24,854	25,351	25,858
19	25,351	25,858	26,376
20	25,858	26,376	26,903
21	26,376	26,903	27,441
22	26,903	27,441	27,990
23	27,441	27,990	28,550
24	27,990	28,550	29,121
25+	28,550	29,121	29,703

Parish size is number of families in all parishes and missions. Simplified for this year

If taking mass stipends, reduce salary by \$5,000 per year

Deans + \$1,500 (paid by Deanery)

Pastor or Priest Administrator Salary Scale Based on Years Since Ordination & Parish Size				
	<1000	1001-2000	2000+	
1	21,150	21,573	22,004	Parish size is number of families in all parishes and missions. Simplified for this year
2	21,573	22,004	22,445	
3	22,004	22,445	22,893	
4	22,445	22,893	23,351	
5	22,893	23,351	23,818	
6	23,351	23,818	24,295	If taking mass stipends, reduce salary by \$5,000 per year
7	23,818	24,295	24,781	
8	24,295	24,781	25,276	
9	24,781	25,276	25,782	
10	25,276	25,782	26,297	
11	25,782	26,297	26,823	Deans + \$1,500 (paid by Deanery)
12	26,297	26,823	27,360	
13	26,823	27,360	27,907	
14	27,360	27,907	28,465	
15	27,907	28,465	29,034	
16	28,465	29,034	29,615	Elementary School +\$2,000 per school (paid by school)
17	29,034	29,615	30,207	
18	29,615	30,207	30,812	
19	30,207	30,812	31,428	
20	30,812	31,428	32,056	
21	31,428	32,056	32,697	Part-time chancery position \$1,500 (paid for by chancery)
22	32,056	32,697	33,351	
23	32,697	33,351	34,018	
24	33,351	34,018	34,699	
25+	34,018	34,699	35,393	

IV. Assessment and Other Extraordinary Fees

Stock Transfer Charges

Parishes and other entities now have the option of selling immediately or holding stock donations. The fee for processing stock donation is 2% of the value, to maximum of \$5,000 per transaction.

Parish Revolving Fund

Lending interest rates for PRF loans will increase to 2.5%, (for all borrowers, new and old) and savings rates will remain at 2.0%. Rates are subject to change based on market conditions and the PRF Commission will continue to review rates and performance on a quarterly basis.

Annual Archdiocesan Parish Assessment for 2023-2024

The Archdiocesan Assessment will be calculated on August 16, the day after all parish annual reports are due. It will be based on the 22-23 fiscal year financial information pulled through Qvinci. **All data for the fiscal year will need to be final and current by August 15.**

Please note that all school support must show up in the financial statements of both school and parish to be deducted. More details on the approved revised assessment and ACA goals calculation will be shared at PAA days.

Extraordinary Services

When engaging the Property and Construction group for extraordinary services related to purchasing, selling, leasing, or major construction projects, parishes are responsible for their related legal costs (as per AF 62.a) and will be informed of and charged for the services of consultants, brokers, or legal fees related to these specific transactions or activities (AF 46). The user's fees for these services will be deducted from settlement and may include up to 10% of the value of the transaction, depending on the nature of the activities and extent of services provided by staff at the Chancery or other third party.

IV. School Billings

Per Student Fees			
Catholic Schools Elementary	0.40%	x [stated tuition] x [enrollment] = final assessment **See note below	
Catholic Schools Secondary	0.15%		
WA State Catholic Conference	This is to fund staff who will lobby in support of Catholic schools.	The WSCC Fee supports the political lobbying efforts for Catholic Schools	\$2.56
Student Accident Insurance	It is estimated that this fee will remain the same for next year.	Student Accident Insurance is a pass-through account.	\$2.505
Standardized Assessment	Negotiated per student fee to remain the same. Additional fees apply for science and skills & reading fluency tests.	Standardized Assessment is a pass-through account	\$13.84
Administration Fee			
Principal/President Association Dues	This fee is now incorporated into the per pupil tax.	The dues partially fund the retreat, Kick Start, and quarterly meetings hosted by OCS	\$0.00
Accreditation Fee			
WCEA Accreditation fees	The fees for the Western Catholic Education Association are assessed for those schools accredited by WCEA: Increase of \$5.00 per school and \$0.01 per student.	WCEA Accreditation Fees are pass-through	\$453 / school AND \$0.42 / student
Student Information System Fee			
School Admin	This fee is for schools that are using the SchoolAdmin program for their families.	SchoolAdmin is a pass-through account.	\$35.00/family

VI. Property, Liability, and Vehicle Insurance (Estimate)

We expect another very challenging insurance renewal and are assessing potential actions to try to navigate the expected increase in insurance premiums. We may look to parish deductibles as part of this process, so the deductibles listed below are reminders of the current structure and subject to change as part of the renewal process. We will provide you with a final update in July 2023.

Property

Premiums for property insurance are estimated to increase by 20-25% from last year. This estimate also factors in a 17% annual inflation trending value for all buildings.

Please note that if there were any changes to your buildings, for example, recent appraisals (which averaged a 22% increase), purchases, sales etc., your premiums could be higher/lower than this estimate.

The current property deductible to the parish is \$5,000.

We ask that you visit the Risk Partner online system <http://login.riskpartner.com/> and verify your buildings and vehicles by March 15th. This asset list is what your insurance bill will be based upon for 2023/2024.

Liability

Premiums for liability insurance are estimated to increase by 15-20% from last year.

The liability premium is based on FTE's (full time equivalents) for the 2022 calendar year. If there were changes in your staffing hours, your premiums could be higher/lower than the estimate.

Currently, the only liability deductibles to the parishes are Employment Practices claims (20% of total claim/\$25,000 maximum) and Cyber claims (\$5,000 per claim).

Vehicle

Premiums for vehicle insurance are estimated to increase by 10-15% from last year.

The current vehicle deductible to the parish is \$5,000.

VII. Information Technology Initiatives

As parishes develop their budgets for next year, there are several technology initiatives to consider. Some of these initiatives regard systems or approaches that are nearing end of life and would require future investment. Other technology initiatives involve eliminating some costs and replacing them with new costs. Most parishes may be able to achieve long-term net savings as a result of these technology initiatives while, more importantly, using newer, more effective and efficient technology systems that also reduce risk and complexity.

Parishioner Engagement System

The PDS/Financial System Replacement Committee consisting of PAA's and Chancery staff selected ParishStaq from Pushpay as the replacement for PDS. The project began on 7/1/2022 and will be implemented in March 2024.

Each parish received an email that outlined their cost for the system through 2027. **If you need that detail again, email Tom Martin at tom.martin@seattlearch.org.**

The following table indicates the general costs. Key variables include Parish Solidarity Funding to offset some of the implementation costs and the wave your parish is in.

- Pilot and Waves 2-7 will be paying their second-year operating costs in FY23-24.
- Waves 8-11 will be paying their subsidized implementation cost plus their First year SAAS costs in in FY23-24.

Parish Size	Implementation Cost Range		Year 1 cost	Year 2 cost
	min \$	max \$	\$	\$
Large (>2,000)	2,304	12,985	4,365	5,196
Medium (1,000 - 2,000)	993	7,267	2,443	2,908
Small (500 - 1,000)	627	3,775	1,269	1,511
Very Small (<500)	334	1,724	580	690

Parish sizes were based on the Parish Annual Reports for FY20-21. Parishes will not be moved between cost categories based on changes in population as the project costs do not vary based on household count.

Parish Financial System – Quickbooks Online or Quickbooks Hosted

Depending on which your needs and usage, these are the fees:

- \$75 version: < 250 Chart of Accounts
- \$160 version: >= 250 Chart of Accounts
- Hosting Services range from \$50-65/month depending on the selected services
- CRD Solutions provides hosting at \$50/month
- Right Networks provides hosting at \$65/month

Microsoft 365

The Archdiocese of Seattle has developed a design for Microsoft 365 that includes all parishes and schools. Standardizing on Microsoft 365 will improve communication and collaboration across the Archdiocese and reduce cost and risk of on-premise computing. All hourly estimates are based on \$75 per hour.

Outlook [email]

Migration typically takes 10-15 hours depending on source tenant type.

Licensing:

- A1 [no desktop apps] Free licensing
- A3 [includes desktop apps] \$3.30 a month per license
- P1 security license [required for all users] \$0.60 a month per license
- Arch365 Spam filtration and advance threat protection (ATP) [required for all users whether A1 or A3] \$2.50 a month per user.

OneDrive

OneDrive migration takes 3 hours depending on current server structure/architecture.

SharePoint [Corporate document shares]

Migration typically takes 5 hours depending on current shared drive structure.

[Example- Local server share, Dropbox, Google drive, etc.]

Intune [Computer device management]

Migration takes 2 hours to prepare policies and 2 hours per computer to deploy.

Deployment requires end-point device antivirus managed by Arch365 and remote monitoring and management maintained by Arch365. A3 license is required and Intune user/device management license is \$0.75 a month per user

Optional Office365 Backups - \$2.50 per user, per month

Other Parish IT Services

The Archdiocese has developed relationships with several key vendors that may be able to save you money on different technology costs (copiers, printers, laptops, technology services, and phone services). Parishes can explore these in the context of anticipated potential upgrades as well as the timing of contract renewal. There is no obligation and they may or may not save you money, but we have seen significant savings in multiple parishes. Please contact Vicki Blauvet | victoria.blauvelt@seattlearch.org | if you'd like more information.