

Part X
Managing Our Money – Employee Expenses
*(This is part of an ongoing series of articles about the
church's finances by Dual Macintyre, Treasurer)*

Employee expenses are another important part of our budget, so how many employees, excluding our clergy, do we have at St. Paul's? We have several employees and they fall into a number of classifications: contract employees, part-time employees, occasional employees and on-call employees, who work as the needs arise. We also hire contractors to perform specific one-time work for us. There is also another category, full-time employee, but we do not have any of those currently. St. Paul's has a written Personnel Policy that we follow to insure that all our employees are treated fairly; a copy of this Policy is in the church office and can be reviewed by any parishioner.

First, let's consider those that are considered professional staff, who work under contract to us, and include our Director of Christian Formation, our Music Director and the Director of the St. Paul's Cooperative Nursery School. (The latter is paid by St. Paul's, but we are fully reimbursed by the separate Cooperative Nursery School board.) These staff members do not work full time and are entitled only to the benefits included in their contracts. Those contracts include, among other things, a comprehensive description of the duties the individual must perform, how or when the contract may be terminated, and any benefits to which the individual is entitled.

Next we have part-time employees and here there is an important benchmark: if they regularly work 20 hours or more per week, then they may be entitled to some benefits; but if they work less than 20 hours per week, they are not entitled to benefits. I should hasten to add that the classification of the job is determined by the amount of work that needs to be done, not by whether we have to pay benefits. For example, our Parish Administrator works more than 20 hours a week, but our Bookkeeper and Sexton work less.

Finally, we have people that work occasionally for the church, as their services are needed. We hire a cleaning service to clean the church and Parish house twice a week, which is more cost-efficient than having someone on the payroll. We also hire an outside payroll service to issue our paychecks and handle all the deductions and the federal and state payroll reports. That too is more efficient, as we issue paychecks only once each month. Also included in this general category are those that keep up our grounds and those that provide child care at our Sunday services. These latter expenses are usually charged to other expense categories, such as building and grounds and Christian Education, but they do represent people you see occasionally working at the church.

Now that we have parsed the different types of employees and others who work for the church, what is the impact on our expenses? This year we expect to spend \$115,000 for our staff expenses, which include salaries and health insurance, pension payments and disability insurance where applicable. We also have budgeted for continuing education for some staff and for travel, where required by contract. In total, employee expenses represent about 22% of our budget for vital work that keeps the parish functioning smoothly.

There is another category of workers around the church that is absolutely vital – our volunteers – without whom church activities would quickly grind to a halt. The wardens and other officers, the Vestry, the choir, the standing committees and guilds, the fund-raising committees, those who step forward for special events, and all the others who volunteer their time for whatever needs to be done are essential for the functioning of the church. Thousands of hours are donated each year by these selfless individuals to make the church function. Although their hours do not appear on our payroll, we owe them our deepest thanks, respect and admiration.