

# *2017 Diocesan Budget*

*1<sup>st</sup> DRAFT (05-27-16)*



MISSION STATEMENT: *Grow and develop congregations spiritually, numerically and in missional leadership.*

# 2017 Apportionment

## EXHIBIT #1

### ***PARISH INCOME RANGES & RATES:***

<b><i>Operating Income (Line A):</i></b>	<b><i>Rate</i></b>
< \$50,000	<b>9%</b>
\$50,000 - \$99,999	<b>11%</b>
\$100,000 - \$149,999	<b>12%</b>
\$150,000 - \$249,999	<b>13%</b>
\$250,000 - \$499,999	<b>14%</b>
> \$500,000	<b>15%</b>

- Over 80% of our churches have apportionment rates between 9-13%.
- A 5% “Cap & Floor” limits the amount of actual increase OR decrease for any parish to no more than +/- 5%, year over year.
- An additional cap on “effective rate” (= Formula Rate + 1.5%) helps churches that have a significant drop in Operating Income.

# 2017 Apportionment

## EXHIBIT #1 (part 2)

YEAR	Parish Operating Income	Growth (%)	Parish Apportionment	Average Rate
2011	\$7,208,415	0%	\$1,016,685	14.1%
2012	\$7,406,378	3%	\$1,014,981	13.7%
2013	\$7,601,875	3%	\$1,008,258	13.3%
2014	\$7,542,388	-1%	\$991,082	13.1%
2015	<b>\$7,750,062</b>	3%	\$971,203	12.5%
2016	<i>\$7,750,062</i>	<i>0%</i>	\$973,288	<i>12.6%</i>
<b>2017</b>	<b><i>\$7,750,062</i></b>	<b><i>0%</i></b>	<b>\$973,151</b>	<b><i>12.6%</i></b>

- 2017 Apportionment is based on 2015 parish reported Operating Income of \$7.750 M.
- Projected average apportionment remains at 12.6%
- Total 2017 Apportionment ~ \$973,000 - “flat” with 2016.

# 2017 Apportionment

## EXHIBIT #2

Parish Apportionment:	2014	2015	CHANGE	CHANGE	2016	2017	Change vs. 2016	Effective	Formula	Rate	
	Operating Income	Operating Income	Operating Income	Operating Income		Final Budget					Budget Cap & Floor (+/-)
			(\$)	(%)	5% *	5.0%					
Montour Falls, St. Paul's	9,925	9,320	(605)	-6%	893	849	(45)	-5.0%	9.1%	9.0%	0.1%
Branchport, St. Luke's	42,075	39,385	(2,690)	-6%	4,290	4,076	(215)	-5.0%	10.3%	9.0%	1.3%
Honeoye Falls, St. John's	66,579	65,751	(828)	-1%	8,322	7,906	(416)	-5.0%	12.0%	11.0%	1.0%
Rochester, St. Stephen's	92,325	84,993	(7,332)	-8%	10,245	9,733	(512)	-5.0%	11.5%	11.0%	0.5%
Brockport, St. Luke's	155,804	133,323	(22,481)	-14%	17,270	16,406	(863)	-5.0%	12.3%	12.0%	0.3%
Gates, Epiphany	194,749	188,181	(6,568)	-3%	27,114	25,758	(1,356)	-5.0%	13.7%	13.0%	0.7%
Canaseraga, Trinity	8,362	7,822	(540)	-6%	878	821	(57)	-6.5%	10.5%	9.0%	1.5%
Rochester, St. Luke & St. Simon	239,710	198,158	(41,552)	-17%	31,162	28,733	(2,429)	-7.8%	14.5%	13.0%	1.5%
Clifton Spr/Ph, St. John's	92,295	58,600	(33,695)	-37%	9,748	7,325	(2,423)	-24.9%	12.5%	11.0%	1.5%
<b>TOTAL DIOCESE</b>	<b>7,542,388</b>	<b>7,750,062</b>	<b>207,674</b>	<b>2.8%</b>	<b>\$973,288</b>	<b>\$973,151</b>	<b>(\$137)</b>	<b>0.0%</b>			

- All apportionment changes are limited by a 5% “cap & floor.”
- Churches that have a significant drop in Operating Income end up with an “Effective Rate” higher than the “Formula Rate”.
- If the difference in rates exceeds 1.5 percentage points, the **effective rate is capped** at the formula rate + 1.5%.
- Three churches will benefit from this additional “cap” in 2017.

# 2017 Draw & Budget Assumptions

## EXHIBIT # 3

Year End Audit Data thru 2014 (\$ M.'s)  
Adjusted for corrections to FHFO

	2012	2013	2014	YEE 2015	Budget 2016	Budget 2017	Projections		Assumptions:
							2018	2019	
<b>Diocesan Budget:</b>									
Apportionment	1.015	1.008	0.992	0.971	0.975	0.973	0.973	0.973	0% Annual growth rate
Draw from Investments	1.233	1.233	1.203	1.010	1.080	1.030	0.980	0.930	
Loan Interest	0.084	0.085	0.074	0.070	0.070	0.070	0.070	0.070	2.9% Avg. yeild
Other Income	0.003	0.061	0.021	0.040	0.003	0.003	0.003	0.003	
<b>TOTAL INCOME</b>	<b>2.335</b>	<b>2.387</b>	<b>2.290</b>	<b>2.090</b>	<b>2.128</b>	<b>2.076</b>	<b>2.026</b>	<b>1.976</b>	
<b>TOTAL EXPENSE</b>	<b>2.468</b>	<b>2.430</b>	<b>2.233</b>	<b>2.059</b>	<b>2.128</b>	<b>2.076</b>	<b>2.026</b>	<b>1.976</b>	
<b>Net Draw / Fin. Assets:</b>	<b>1.450</b>	<b>1.361</b>	<b>1.221</b>	<b>1.048</b>	<b>1.150</b>	<b>1.100</b>	<b>1.050</b>	<b>1.000</b>	
<b>Diocesan Assets:</b>									
Loans & Mortgages	\$3.1	\$3.0	\$2.6	\$2.4	\$2.4	\$2.4	\$2.4	\$2.4	0% Annual growth rate
Cash & Investments	\$15.7	\$17.5	\$17.7	\$16.8	\$16.9	\$17.1	\$17.3	\$17.6	7.0% Avg. Annual Return
<b>Net Financial Assets</b>	<b>\$18.8</b>	<b>\$20.4</b>	<b>\$20.3</b>	<b>\$19.2</b>	<b>\$19.3</b>	<b>\$19.5</b>	<b>\$19.7</b>	<b>\$20.0</b>	
Trailing 5-YR Avg.	\$23.9	\$22.8	\$21.4	\$20.1	\$20.2	\$19.9	\$19.6	\$19.6	
<b>(% Trailing 5-YR Avg.)</b>	<b>6.1%</b>	<b>6.0%</b>	<b>5.7%</b>	<b>5.2%</b>	<b>5.7%</b>	<b>5.5%</b>	<b>5.36%</b>	<b>5.10%</b>	Draw => 5%
<b>Current Draw/Cash &amp; Investments</b>	<b>8.6%</b>	<b>8.1%</b>	<b>6.6%</b>	<b>5.5%</b>	<b>6.4%</b>	<b>6.1%</b>	<b>5.74%</b>	<b>5.38%</b>	Current Draw => 5%

- **Draw from Investments:** \$1.1 M. (5.5%), down ~ \$50,000
- **Apportionment:** ~ \$973,000
- **Total Expenditures:** \$2.076 M., down 2.4%

# 2017 Baseline Operating Budget (#4)

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2015 Final	% of Budget	2016 Budget	% of Budget	2017 Budget	% of Budget	Change vs. 2016 Budget	(%)	Notes
Apportionment	\$970,888	48%	\$974,666	47%	\$973,151	48%	(\$1,515)	0%	Lyons closes
Investment	\$1,060,477	52%	\$1,097,000	53%	\$1,048,000	52%	(\$49,000)	-4%	reduce draw
<b>Total Operating Income</b>	<b>\$2,031,365</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>\$2,021,151</b>	<b>100%</b>	<b>(\$50,515)</b>	<b>-2.4%</b>	
<i>Unallocated CDP Grants</i>			\$67,000		\$297,000		\$230,000	343%	New & Renewal Grants
<b>Congregational Development</b>	<b>\$260,750</b>	<b>13%</b>	<b>\$297,000</b>	<b>14%</b>	<b>\$297,000</b>	<b>14%</b>	<b>\$0</b>	<b>0%</b>	All CDP Grants TBD
<i>Parish Grants:</i>			\$0		\$110,000		\$110,000	#DIV/0!	MPC request
<i>Partner Grants:</i>			\$0		\$110,000		\$110,000	#DIV/0!	MPC request
<b>Mission Partnerships</b>	<b>\$228,751</b>	<b>11%</b>	<b>\$215,550</b>	<b>10%</b>	<b>\$255,000</b>	<b>12%</b>	<b>\$39,450</b>	<b>18%</b>	All MPC grants TBD
D&FMS Asking	\$222,978		\$227,750		\$245,000		\$17,250	8%	increase ~ 8%
<b>D&amp;FMS</b>	<b>\$222,978</b>	<b>11%</b>	<b>\$227,750</b>	<b>11%</b>	<b>\$245,000</b>	<b>12%</b>	<b>\$17,250</b>	<b>8%</b>	15% commitment by 2019
Retiree Health Reimbursement Account (HRA)			\$60,000		\$41,000		(\$19,000)	-32%	Move from \$900 tp \$600 p.p.
Retiree Medical Insurance Premiums	\$95,372		\$6,000		\$3,000		(\$3,000)	-50%	Fewer participants
Diocesan Dental Program	\$24,242		\$11,000		\$9,000		(\$2,000)	-18%	Est. parish subsidy
<b>Health Benefits</b>	<b>\$121,567</b>	<b>6%</b>	<b>\$77,000</b>	<b>4%</b>	<b>\$53,000</b>	<b>3%</b>	<b>(\$24,000)</b>	<b>-31%</b>	HRA & Dental
Workshops, Programs & Events	\$12,532		\$9,500		\$13,000		\$3,500	37%	Clergy retreat & development
<b>Leadership Development</b>	<b>\$93,957</b>	<b>5%</b>	<b>\$114,450</b>	<b>6%</b>	<b>\$117,950</b>	<b>6%</b>	<b>\$3,500</b>	<b>3%</b>	
Diocesan Audit and Fiscal Manual	\$28,800		\$14,000		\$12,000		(\$2,000)	-14%	RFP- new audit firm
Province II Assessment/Synod	\$7,580		\$6,000		\$6,000		\$0	0%	Support - TBD
Deputies to General Convention	\$5,406		\$10,000		\$0		(\$10,000)	-100%	No accrual
<b>Governance</b>	<b>\$106,745</b>	<b>5%</b>	<b>\$95,750</b>	<b>5%</b>	<b>\$83,750</b>	<b>4%</b>	<b>(\$12,000)</b>	<b>-13%</b>	Gen. Conv./audit
									Est. increases:
<i>Diocesan Staff - Salaries</i>	\$608,754		\$636,145		\$653,616		\$17,471	3%	2.5%
<i>Diocesan Staff - Benefits</i>	\$220,267		\$234,900		\$241,947		\$7,047	3%	3.0%
<i>Diocesan Staff - Expense</i>	\$30,794		\$35,250		\$33,500		(\$1,750)	-5%	No accruals
<b>Diocesan Staff</b>	<b>\$859,815</b>	<b>42%</b>	<b>\$906,295</b>	<b>44%</b>	<b>\$929,063</b>	<b>44%</b>	<b>\$22,768</b>	<b>3%</b>	salary & benefits
Electronic Maintenance & Lease	\$34,332		\$33,000		\$24,000		(\$9,000)	-27%	IT/printer
Diocesan Insurance	\$18,418		\$23,000		\$21,000		(\$2,000)	-9%	Fewer properties
Office Expense	\$11,918		\$16,450		\$14,000		(\$2,450)	-15%	Office supplies
<b>Office Expense</b>	<b>\$132,487</b>	<b>7%</b>	<b>\$137,871</b>	<b>7%</b>	<b>\$124,000</b>	<b>6%</b>	<b>(\$13,871)</b>	<b>-10%</b>	IT/Comm. & Maint.
<b>Total Operating Expense</b>	<b>\$2,027,050</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>\$2,104,763</b>	<b>100%</b>	<b>\$33,097</b>	<b>1.6%</b>	
<b>Operating Surplus/Deficit</b>	<b>\$4,315</b>		<b>\$0</b>		<b>(\$83,611)</b>				

Initial roll-up of input & estimates from committees, Bishop & staff (\$84K deficit)

# 1<sup>st</sup> DRAFT 2017 Operating Budget (#5)

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2015 Final	% of Budget	2016 Budget	% of Budget	2017 Budget	% of Budget	Change vs. 2016 Budget	(%)	Notes
Apportionment	\$970,888	48%	\$974,666	47%	\$973,151	48%	(\$1,515)	0%	Lyons closes reduce draw
Investment	\$1,060,477	52%	\$1,097,000	53%	\$1,048,000	52%	(\$49,000)	-4%	
<b>Total Operating Income</b>	<b>\$2,031,365</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>\$2,021,151</b>	<b>100%</b>	<b>(\$50,515)</b>	<b>-2.4%</b>	
<i>Unallocated CDP Grants</i>			\$67,000		\$297,000		\$230,000	343%	New & Renewal Grants All CDP Grants TBD
<b>Congregational Development</b>	<b>\$260,750</b>	<b>13%</b>	<b>\$297,000</b>	<b>14%</b>	<b>\$297,000</b>	<b>14%</b>	<b>\$0</b>	<b>0%</b>	
<i>Parish Grants:</i>			\$0		\$95,000		\$95,000	#DIV/0!	increase ~ 5%
<i>Partner Grants:</i>			\$0		\$95,000		\$95,000	#DIV/0!	increase ~ 5%
<b>Mission Partnerships</b>	<b>\$228,751</b>	<b>11%</b>	<b>\$215,550</b>	<b>10%</b>	<b>\$225,000</b>	<b>11%</b>	<b>\$9,450</b>	<b>4%</b>	All MPC grants TBD
D&FMS Asking	\$222,978		\$227,750		\$238,000		\$10,250	5%	increase ~ 5%
<b>D&amp;FMS</b>	<b>\$222,978</b>	<b>11%</b>	<b>\$227,750</b>	<b>11%</b>	<b>\$238,000</b>	<b>12%</b>	<b>\$10,250</b>	<b>5%</b>	15% commitment by 2019
Retiree Health Reimbursement Account (HRA)			\$60,000		\$41,000		(\$19,000)	-32%	Move from \$900 to \$600 ea.
Retiree Medical Insurance Premiums	\$95,372		\$6,000		\$3,000		(\$3,000)	-50%	Fewer participants
Diocesan Dental Program	\$24,242		\$11,000		\$0		(\$11,000)	-100%	eliminate parish subsidy
<b>Health Benefits</b>	<b>\$121,567</b>	<b>6%</b>	<b>\$77,000</b>	<b>4%</b>	<b>\$44,000</b>	<b>2%</b>	<b>(\$33,000)</b>	<b>-43%</b>	HRA & Dental
Workshops, Programs & Events	\$12,532		\$9,500		\$13,000		\$3,500	37%	Clergy retreat & development
<b>Leadership Development</b>	<b>\$93,957</b>	<b>5%</b>	<b>\$114,450</b>	<b>6%</b>	<b>\$117,950</b>	<b>6%</b>	<b>\$3,500</b>	<b>3%</b>	
Diocesan Audit and Fiscal Manual	\$28,800		\$14,000		\$12,000		(\$2,000)	-14%	RFP- new audit firm
Province II Assessment/Synod	\$7,580		\$6,000		\$6,000		\$0	0%	Support - TBD
Deputies to General Convention	\$5,406		\$10,000		\$0		(\$10,000)	-100%	No accrual
<b>Governance</b>	<b>\$106,745</b>	<b>5%</b>	<b>\$95,750</b>	<b>5%</b>	<b>\$83,750</b>	<b>4%</b>	<b>(\$12,000)</b>	<b>-13%</b>	Gen. Conv./audit Est. increases: 2.5% 3.0% No accruals salary & benefits
<i>Diocesan Staff - Salaries</i>	\$608,754		\$636,145		\$653,616		\$17,471	3%	IT/printer Fewer properties Office supplies IT/Comm. & Maint.
<i>Diocesan Staff - Benefits</i>	\$220,267		\$234,900		\$241,947		\$7,047	3%	
<i>Diocesan Staff - Expense</i>	\$30,794		\$35,250		\$33,500		(\$1,750)	-5%	
<b>Diocesan Staff</b>	<b>\$859,815</b>	<b>42%</b>	<b>\$906,295</b>	<b>44%</b>	<b>\$929,063</b>	<b>45%</b>	<b>\$22,768</b>	<b>3%</b>	
Electronic Maintenance & Lease	\$34,332		\$33,000		\$24,000		(\$9,000)	-27%	IT/printer Fewer properties Office supplies IT/Comm. & Maint.
Diocesan Insurance	\$18,418		\$23,000		\$21,000		(\$2,000)	-9%	
Office Expense	\$11,918		\$16,450		\$14,000		(\$2,450)	-15%	
<b>Office Expense</b>	<b>\$132,487</b>	<b>7%</b>	<b>\$137,871</b>	<b>7%</b>	<b>\$124,000</b>	<b>6%</b>	<b>(\$13,871)</b>	<b>-10%</b>	
<b>Total Operating Expense</b>	<b>\$2,027,050</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>\$2,058,763</b>	<b>100%</b>	<b>(\$12,903)</b>	<b>-0.6%</b>	
<b>Operating Surplus/Deficit</b>	<b>\$4,315</b>		<b>\$0</b>		<b>(\$37,611)</b>				

# 1<sup>st</sup> DRAFT 2017 Diocesan Budget

## EXHIBIT #6

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2014 Final	% of Budget	2015 Final	% of Budget	2016 Budget	% of Budget	2017 Budget	% of Budget	Change vs. 2016 Budget	(%)	Notes
<i>Apportionment</i>	\$991,652	44%	\$970,888	48%	\$974,666	47%	\$973,151	48.1%	(\$1,515)	0%	
<i>Investment</i>	\$1,247,004	56%	\$1,060,477	52%	\$1,097,000	53%	\$1,048,000	52%	(\$49,000)	-4%	<i>reduce draw</i>
<b>Total Operating Income</b>	<b>\$2,238,656</b>	<b>100%</b>	<b>\$2,031,365</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>\$2,021,151</b>	<b>100%</b>	<b>(\$50,515)</b>	<b>-2.4%</b>	
<b>Congregational Development</b>	<b>\$292,285</b>	<b>13%</b>	<b>\$260,750</b>	<b>13%</b>	<b>\$297,000</b>	<b>14%</b>	<b>\$297,000</b>	<b>14%</b>	<b>\$0</b>	<b>0%</b>	<i>All CDP Grants TBD</i>
<b>Mission Partnerships</b>	<b>\$239,227</b>	<b>11%</b>	<b>\$228,751</b>	<b>11%</b>	<b>\$215,550</b>	<b>10%</b>	<b>\$225,000</b>	<b>11%</b>	<b>\$9,450</b>	<b>4%</b>	<i>All MPC grants TBD</i>
<b>D&amp;FMS</b>	<b>\$218,024</b>	<b>10%</b>	<b>\$222,978</b>	<b>11%</b>	<b>\$227,750</b>	<b>11%</b>	<b>\$238,000</b>	<b>12%</b>	<b>\$10,250</b>	<b>5%</b>	<i>15% commitment by 2019</i>
<b>Health Benefits</b>	<b>\$125,814</b>	<b>6%</b>	<b>\$121,567</b>	<b>6%</b>	<b>\$77,000</b>	<b>4%</b>	<b>\$44,000</b>	<b>2%</b>	<b>(\$33,000)</b>	<b>-43%</b>	<i>HRA &amp; Dental</i>
<b>Leadership Development</b>	<b>\$109,139</b>	<b>5%</b>	<b>\$93,957</b>	<b>5%</b>	<b>\$114,450</b>	<b>6%</b>	<b>\$117,950</b>	<b>6%</b>	<b>\$3,500</b>	<b>3%</b>	
<b>Governance</b>	<b>\$96,969</b>	<b>4%</b>	<b>\$106,745</b>	<b>5%</b>	<b>\$95,750</b>	<b>5%</b>	<b>\$83,750</b>	<b>4%</b>	<b>(\$12,000)</b>	<b>-13%</b>	<i>Gen. Conv. / Audit</i>
<i>Diocesan Staff - Salaries</i>	\$668,223		\$608,754		\$636,145		\$653,616		\$17,471	3%	<i>Est. increases:</i>
<i>Diocesan Staff - Benefits</i>	\$262,784		\$220,267		\$234,900		\$241,947		\$7,047	3%	<b>2.5%</b>
<i>Diocesan Staff - Expense</i>	\$37,406		\$30,794		\$35,250		\$33,500		(\$1,750)	-5%	<b>3.0%</b>
<b>Diocesan Staff</b>	<b>\$968,413</b>	<b>44%</b>	<b>\$859,815</b>	<b>42%</b>	<b>\$906,295</b>	<b>44%</b>	<b>\$929,063</b>	<b>45%</b>	<b>\$22,768</b>	<b>3%</b>	<i>No accruals</i>
<b>Office Expense</b>	<b>\$153,379</b>	<b>7%</b>	<b>\$132,487</b>	<b>7%</b>	<b>\$137,871</b>	<b>7%</b>	<b>\$124,000</b>	<b>6%</b>	<b>(\$13,871)</b>	<b>-10%</b>	<i>salary &amp; benefits</i>
<b>Total Operating Expense</b>	<b>\$2,203,250</b>	<b>100%</b>	<b>\$2,027,050</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>\$2,058,763</b>	<b>100%</b>	<b>(\$12,903)</b>	<b>-0.6%</b>	<i>IT, Office Supply</i>
<b>Operating Surplus/Deficit</b>	<b>\$35,406</b>		<b>\$4,315</b>		<b>\$0</b>		<b>(\$37,611)</b>				
<b>Non-operating Draw &amp; Expense</b>	<b>\$53,671</b>		<b>\$31,499</b>		<b>\$56,000</b>		<b>\$55,000</b>		<b>(\$1,000)</b>	<b>-2%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$2,256,921</b>		<b>\$2,058,549</b>		<b>\$2,127,666</b>		<b>\$2,113,763</b>		<b>(\$13,903)</b>	<b>-0.7%</b>	

**Projected Operating Deficit ~ \$38,000.** Reductions in health benefits, governance, and office expenses offset by increases in staff, mission, leadership development, and D&FMS contributions.



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## EXHIBIT #7 Congregational Development & Mission Partnership

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2015 Final	2016 Budget	2017 Budget	Change vs. 2016 Budget	(%)	Notes
<b>Unallocated CDP Grants</b>		\$67,000	\$297,000	\$230,000	343%	<i>New &amp; Renewal Grants</i>
St. Stephen's Leadership for Ministry	\$50,000	\$50,000		(\$50,000)	-100%	<i>TBD</i>
St. John's Honeoye Falls - CDG	\$9,500	\$38,000		(\$38,000)	-100%	<i>TBD</i>
Clifton Springs, CDG	\$23,000	\$36,000		(\$36,000)	-100%	<i>TBD</i>
Ascension Redevelopment	\$40,000	\$34,000		(\$34,000)	-100%	<i>TBD</i>
St. Peter's, Henrietta 2012 CDG	\$31,000	\$25,000		(\$25,000)	-100%	<i>TBD</i>
St. George's, Hilton 2012 CDG	\$29,000	\$19,000		(\$19,000)	-100%	<i>TBD</i>
Scottsville/Caledonia 2012 CDG	\$24,000	\$18,000		(\$18,000)	-100%	<i>TBD</i>
Penfield, CDG	\$15,000	\$10,000		(\$10,000)	-100%	<i>TBD</i>
EPSC Ministry Partnership	\$19,000					
Rochester/Trinity Greece Redevelopment	\$12,000					
Christ Rochester Loan and Development	\$7,000					
Mission In-site	\$1,250					
<b>Congregational Development</b>	<b>\$260,750</b>	<b>\$297,000</b>	<b>\$297,000</b>	<b>\$0</b>	<b>0%</b>	<b>All CDP Grants TBD</b>
Global Mission - Sustainable Dev. Grants	\$15,451	\$15,000	\$15,000	\$0	0%	<i>Move from Mission Outside</i>
Monroe District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	
Northeast District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	
Rochester District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	
Southeast District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	
Southwest District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	
<b>Unallocated Partner &amp; Parish Grants:</b>		\$0	\$190,000	\$190,000	#DIV/0!	<i>increase ~ 5%</i>
Bishop Sheen Ecumenical Housing	\$15,000	\$13,000		(\$13,000)	-100%	<i>Partner -TBD</i>
RMM - Justice for Farmworkers	\$10,000	\$12,000		(\$12,000)	-100%	<i>Partner -TBD</i>
RAIHN	\$9,000	\$10,000		(\$10,000)	-100%	<i>Partner -TBD</i>
Meal and More	\$7,500	\$8,500		(\$8,500)	-100%	<i>Partner -TBD</i>
Right on School	\$10,000	\$8,000		(\$8,000)	-100%	<i>Partner -TBD</i>
Nazareth Elementary School Scholarships	\$10,000	\$8,000		(\$8,000)	-100%	<i>Partner -TBD</i>
SW Mission - CHURCH PLANT	\$6,000	\$8,000		(\$8,000)	-100%	<i>Partner -TBD</i>
Episcopal Senior Life Communities - Program	\$7,500	\$6,500		(\$6,500)	-100%	<i>Partner -TBD</i>
Catholic Charities, Bath (formerly Turning Point)	\$6,000	\$6,000		(\$6,000)	-100%	<i>Partner -TBD</i>
Genesee Area Campus Ministry - CHAPLAINCY	\$5,000	\$5,000		(\$5,000)	-100%	<i>Partner -TBD</i>
RIT - CHAPLAINCY	\$5,000	\$5,000		(\$5,000)	-100%	<i>Partner -TBD</i>
Cameron Community Ministries -		\$2,500		(\$2,500)	-100%	<i>Partner -TBD</i>
SWEM Community Services		\$2,000		(\$2,000)	-100%	<i>Partner -TBD</i>
LVOY, Canandaigua - Tutoring program		\$2,000		(\$2,000)	-100%	<i>Partner -TBD</i>
Greater Rochester Comm. of Churches	\$1,000	\$1,000		(\$1,000)	-100%	<i>Partner -TBD</i>

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## EXHIBIT #8 – Mission Partnerships (part 2)

### Diocesan Budget:

#### 2017 1st DRAFT Budget

	2015 Final	2016 Budget	2017 Budget	Change vs. 2016 Budget	(%)	Notes
Avon- Zion House	\$20,000	\$15,000		(\$15,000)	-100%	Parish - TBD
Creation camp	\$8,850	\$8,000		(\$8,000)	-100%	Parish - TBD
St. Peter's-Geneva Neighbor's Night	\$7,700	\$7,500		(\$7,500)	-100%	Parish - TBD
St. Mark's & St. John's - Farm Stand - Expansion		\$6,700		(\$6,700)	-100%	Parish - TBD
St. Peter's Youth Academy	\$6,400	\$5,000		(\$5,000)	-100%	Parish - TBD
St. Mark's and St. John's Kids Club	\$6,000	\$5,000		(\$5,000)	-100%	Parish - TBD
Savona - The Shepherd's Cupboard		\$5,000		(\$5,000)	-100%	Parish - TBD
Trinity, Greece - Playground		\$5,000		(\$5,000)	-100%	Parish - TBD
Zion, Palmyra - Community Dinners	\$4,025	\$4,000		(\$4,000)	-100%	Parish - TBD
Trinity, Geneva - Academic Achievement		\$4,000		(\$4,000)	-100%	Parish - TBD
Bloomfield - Community Feeding Program		\$3,500		(\$3,500)	-100%	Parish - TBD
Epiphany, Gates - Video display equipment		\$3,000		(\$3,000)	-100%	Parish - TBD
Christ Church Rochester music program	\$3,000	\$2,000		(\$2,000)	-100%	Parish - TBD
Canandaigua - Storybook Program		\$2,000		(\$2,000)	-100%	Parish - TBD
St. Stephen's, Rochester - Turning Points Center		\$1,500		(\$1,500)	-100%	Parish - TBD
Bloomfield - Movie Matinee	\$1,975	\$1,100		(\$1,100)	-100%	Parish - TBD
Grace, Lyons Grace's Gifts		\$1,000		(\$1,000)	-100%	Parish - TBD
Savona - Summer Fun in the Park		\$1,000		(\$1,000)	-100%	Parish - TBD
St. Stephen's, Roch. - Sunday Supper	\$1,500	\$750		(\$750)	-100%	Parish - TBD
Clifton Springs - Party in Bag		\$500		(\$500)	-100%	Parish - TBD
Ascension, Rochester - Art of Change Ringing		\$500		(\$500)	-100%	Parish - TBD
Clifton Springs - Coat Giveaway		\$500		(\$500)	-100%	Parish - TBD
St. Stephen's, Rochester - Gather at the Garden		\$500		(\$500)	-100%	Parish - TBD
Addison - Amish Potato Farm Feeding	\$10,800					
Episcopal Senior Life - CHAPLAINCY	\$7,200					
St. John's, Canandaigua-Gleaner's Kitchen	\$7,000					
St. Paul's, Roch. - Adopt a Classroom	\$6,100					
Henrietta - Joyful Messaging	\$3,750					
Literacy of Rochester - Volunteer Recruitment	\$2,000					
Henrietta - Storybook Pilot Project	\$2,000					
Episcopal Relief & Development	\$1,000					
Rural & Migrant Ministry (RMM)	\$1,000					
Transitional Mission Grant - Montour Falls	\$1,000					
<b>Mission Partnerships</b>	<b>\$228,751</b>	<b>\$215,550</b>	<b>\$225,000</b>	<b>\$9,450</b>	<b>4%</b>	<b>All MPC grants TBD</b>

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## EXHIBIT #9 – D&FMS, Health Benefits & Leadership Development

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2015	2016	2017	Change vs.		Notes
	Final	Budget	Budget	2016 Budget	(%)	
D&FMS Asking	\$222,978	\$227,750	\$238,000	\$10,250	5%	<i>increase ~ 5%</i>
<b>D&amp;FMS Asking</b>	<b>\$222,978</b>	<b>\$227,750</b>	<b>\$238,000</b>	<b>\$10,250</b>	<b>5%</b>	<b>15% commitment by 2019</b>
Retiree Health Reimbursement Account (HRA)		\$60,000	\$41,000	(\$19,000)	-32%	<i>Move from \$900 to \$600 ea.</i>
Retiree Medical Insurance Premiums	\$95,372	\$6,000	\$3,000	(\$3,000)	-50%	<i>Fewer participants</i>
Diocesan Dental Program	\$24,242	\$11,000	\$0	(\$11,000)	-100%	<i>eliminate parish subsidy</i>
Flexible Spending Account (FSA) Program	\$1,953					
<b>Health Benefits</b>	<b>\$121,567</b>	<b>\$77,000</b>	<b>\$44,000</b>	<b>(\$33,000)</b>	<b>-43%</b>	<b>HRA &amp; Dental</b>
District Youth Programs & Events	\$24,722	\$20,000	\$20,000	\$0	0%	
Christian Formation - Parish programs	\$11,827	\$20,000	\$20,000	\$0	0%	<i>College for Development</i>
Leadership Development, Coordinator	\$17,295	\$19,000	\$19,000	\$0	0%	
Workshops, Programs & Events	\$12,532	\$9,500	\$13,000	\$3,500	37%	<i>Clergy retreat &amp; development</i>
Christian Formation - Ecumenical Partnership (TBD)	\$0	\$12,000	\$12,000	\$0	0%	<i>Coordinator stipend</i>
Colgate Rochester Crozer Divinity School	\$7,500	\$7,500	\$7,500	\$0	0%	
COM: Continuing Education Grants	\$3,230	\$5,000	\$5,000	\$0	0%	
COM: Operating expenses	\$2,207	\$4,000	\$4,000	\$0	0%	
C.P.E. Program at Strong Hospital	\$3,000	\$3,000	\$3,000	\$0	0%	
Educational Grants	\$3,000	\$3,000	\$3,000	\$0	0%	
Stewardship Training/Programs	\$2,091	\$3,000	\$3,000	\$0	0%	<i>Move from Cong. Dev.</i>
Interfaith & Ecumenical Programs	\$853	\$3,000	\$3,000	\$0	0%	<i>Moved from Governance</i>
Interfaith & Ecumenical Relations: Stipend	\$2,950	\$2,950	\$2,950	\$0	0%	<i>Moved from Governance</i>
St. Paul's/Diocesan Education Series	\$2,500	\$2,500	\$2,500	\$0	0%	
Leadership Development, Coordinator - Expenses	\$250					
<b>Leadership Development</b>	<b>\$93,957</b>	<b>\$114,450</b>	<b>\$117,950</b>	<b>\$3,500</b>	<b>3%</b>	

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## EXHIBIT #10 – Governance, Staff & Office Expense

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2015 Final	2016 Budget	2017 Budget	Change vs. 2016 Budget	(%)	Notes
Deans: Compensation	\$24,937	\$25,000	\$25,000	\$0	0%	Stipends
Legal & Professional Fees	\$15,780	\$15,000	\$15,000	\$0	0%	
Diocesan Convention	\$9,778	\$13,000	\$13,000	\$0	0%	
Diocesan Audit and Fiscal Manual	\$28,800	\$14,000	\$12,000	(\$2,000)	-14%	RFP- new audit firm
Province II Assessment/Synod	\$7,580	\$6,000	\$6,000	\$0	0%	Support - TBD
Public Policy Committee	\$939	\$2,500	\$2,500	\$0	0%	
Prison Ministry Committee	\$1,603	\$1,500	\$1,500	\$0	0%	
Trustees & HR	\$1,046	\$1,500	\$1,500	\$0	0%	
New York State Community of Churches	\$1,250	\$1,250	\$1,250	\$0	0%	Move from Mission Outside
SPICE	\$74	\$1,000	\$1,000	\$0	0%	
Committee on Anti-Racism	\$1,160	\$1,000	\$1,000	\$0	0%	
Committee for Gay and Lesbian Ministry	\$0	\$1,000	\$1,000	\$0	0%	
Diocesan Council	\$389	\$1,000	\$1,000	\$0	0%	
Standing Committee	\$7,268	\$1,000	\$1,000	\$0	0%	
Misc.: Gifts & Memberships	\$735	\$1,000	\$1,000	\$0	0%	
Deputies to General Convention	\$5,406	\$10,000	\$0	(\$10,000)	-100%	No accrual
<b>Governance</b>	<b>\$106,745</b>	<b>\$95,750</b>	<b>\$83,750</b>	<b>(\$12,000)</b>	<b>-13%</b>	<b>Gen. Conv. / Audit</b>
						Est. increases:
<i>Diocesan Staff - Salaries</i>	\$608,754	\$636,145	\$653,616	\$17,471	3%	<b>2.5%</b>
<i>Diocesan Staff - Benefits</i>	\$220,267	\$234,900	\$241,947	\$7,047	3%	<b>3.0%</b>
<i>Diocesan Staff - Expense</i>	\$30,794	\$35,250	\$33,500	(\$1,750)	-5%	No accruals
<b>Diocesan Staff</b>	<b>\$859,815</b>	<b>\$906,295</b>	<b>\$929,063</b>	<b>\$22,768</b>	<b>3%</b>	<b>salary &amp; benefits</b>
Diocesan House Maintenance	\$39,569	\$37,000	\$37,000	\$0	0%	
Electronic Maintenance & Lease	\$34,332	\$33,000	\$24,000	(\$9,000)	-27%	IT/printer
Utilities and Taxes	\$19,151	\$22,000	\$22,000	\$0	0%	
Diocesan Insurance	\$18,418	\$23,000	\$21,000	(\$2,000)	-9%	Fewer properties
Office Expense	\$11,918	\$16,450	\$14,000	(\$2,450)	-15%	Office supplies
Telecommunications	\$4,336	\$6,421	\$6,000	(\$421)	-7%	
Web Page and Electronic System	\$3,000					
Diocesan Communications Other	\$1,813					
<b>Office Expense</b>	<b>\$132,487</b>	<b>\$137,871</b>	<b>\$124,000</b>	<b>(\$13,871)</b>	<b>-10%</b>	<b>IT, Office Supply</b>

# 1<sup>st</sup> DRAFT 2017 Diocesan Budget

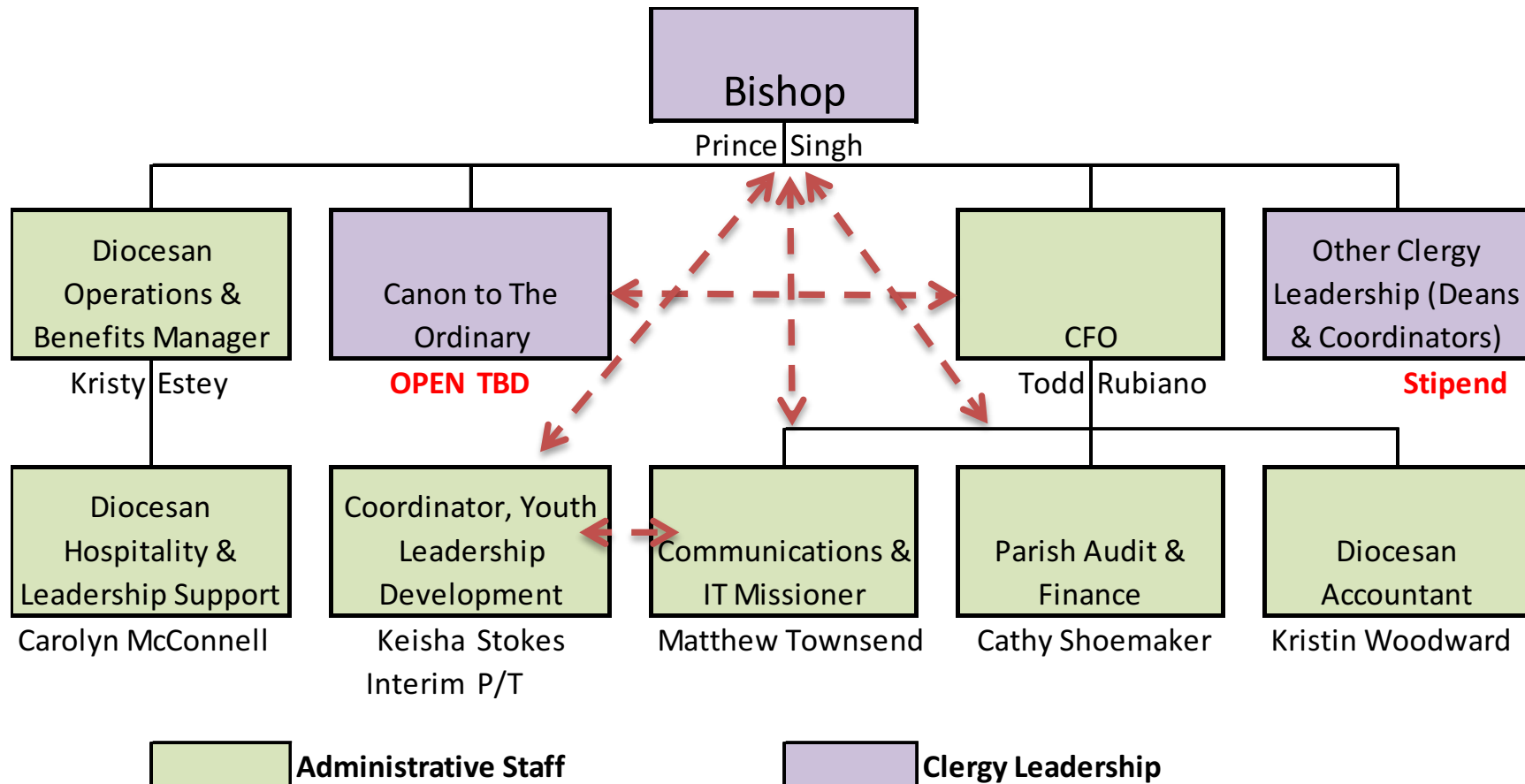
## EXHIBIT #11 – Non-Operating Draws/Expenditures

Diocesan Budget: <i>2017 1st DRAFT Budget</i>	2015 Final	2016 Budget	2017 Budget	Change vs. 2016 Budget	(%)	Notes
<b>Non-operating Draw &amp; Expense</b>						
<i>Capital Budget:</i>						
D- House - Building	\$0	\$30,000	\$30,000	\$0	0%	
IT equipment/systems	\$7,839	\$2,500	\$2,500	\$0	0%	
NEPM support	\$17,500	\$17,500	\$17,500	\$0	0%	<i>Pass-thru</i>
Allen's Hill Cemetery	\$4,525	\$6,000	\$5,000	(\$1,000)	-17%	<i>Pass-thru</i>
Trust Legal Fees	\$1,635	\$0	\$0	\$0	#DIV/0!	
<b>Non-operating Draw &amp; Expense</b>	<b>\$31,499</b>	<b>\$56,000</b>	<b>\$55,000</b>	<b>(\$1,000)</b>	<b>-2%</b>	

Non-operating draws and expenditures are authorized by Trustees for capital expenses, pass-through transactions from restricted funds, and special expenditures related to the management of assets.

# 1<sup>st</sup> DRAFT 2017 Diocesan Budget

## EXHIBIT #12 – Diocesan Staff Organization Chart



- Staffing levels unchanged form 2016 strategic staffing assessment.
- Continue to adjust roles as needed.
- Continued need for strong collaboration across all staff roles.

# 1<sup>st</sup> DRAFT 2017 Staffing

## EXHIBIT #12 – Diocesan Staff: Total Compensation Detail

	<b>2017</b>	<b>2017</b>
<b>POSITION (* includes SECA allowance):</b>	<b>FTE</b>	<b>TOTAL</b>
Bishop *	1.0	183,719
Canon to the Ordinary *	1.0	125,986
<b>ADMINISTRATIVE:</b>		
<b>EXEMPT:</b>		
Chief Financial Missioner, CFO	1.0	128,618
Communications & IT Missioner	1.0	82,108
Diocesan Operations & Benefits Manager	1.0	77,101
Parish Audit & Finance	1.0	76,621
Diocesan Accountant	1.0	83,871
Diocesan Hospitality & Leadership Support	1.0	78,497
Coordinator, Youth Leadership Development	0.5	30,110
<b>TOTAL Compensation:</b>	<b>8.5</b>	<b>866,631</b>
<i>Pool for potential salary increases (eff. 7/1/16)</i>		<i>18,802</i>
Pool for potential salary increases (eff. 7/1/17)		8,069
Expense Reimbursement		33,500
NYS Unemployment Insurance (budget)		2,060
<b>TOTAL Diocesan Staff Budget</b>		<b>929,063</b>

- **Total Compensation includes:** Salary, Housing, \*SECA, FICA, pension contributions, life and health insurance.
- **Reimbursed expenses include:** Travel, continuing education, sabbatical, etc.

# 1<sup>st</sup> DRAFT 2017 Staffing

## EXHIBIT #12 – Diocesan Staff: Salary Ranges

POSITION (* includes SECA allowance):	SALARY RANGE (FT)		
	Min.	Midpoint	Max.
<i>Bishop *</i>	112,000	<b>140,000</b>	168,000
<i>Canon to the Ordinary *</i>	76,800	<b>96,000</b>	115,200
<b>ADMINISTRATIVE:</b>			
<i>Chief Financial Missioner, CFO</i>	73,600	<b>92,000</b>	110,400
<i>Communications &amp; IT Missioner</i>	56,000	<b>70,000</b>	84,000
Diocesan Operations & Benefits Manager	52,000	<b>65,000</b>	78,000
Parish Audit & Finance	48,000	<b>60,000</b>	72,000
Diocesan Accountant	44,000	<b>55,000</b>	66,000
Diocesan Hospitality & Leadership Support	31,200	<b>41,600</b>	52,000
Coordinator, Youth Leadership Development	31,200	<b>41,600</b>	52,000

Salary ranges have been established for all Diocesan roles, including the Bishop, based on market compensation data (Clergy data from the Church Pension Group includes SECA).

*Salary range assessment underway for the roles of: Bishop, Canon, CFO & Communications/IT.*

The current, annual, full time equivalent (FTE) salaries for our Administrative Staff positions range from \$41,600 - \$95,040 and average \$60,249 or approximately 99% of the cumulative mid-point of the ranges (\$60,743).



# 2016 Parish Dental Subsidy (#13)

Parish Staff scheduled to work 1,500 hours or more annually receive an *employer* dental subsidy.

Subsidy = 50% of the premium for the lowest cost plan/type.

In 2016 the Diocese paid parishes to offset the cost of the “employer subsidy” for eligible parish staff.

For 2016 paid ~ \$7,800 for 32 subscribers, across 24 parishes.

Parish	Amount
Roch, St Pauls Church	\$ 1,128
Pittsford, Christ Church	\$ 864
Webster, Church of the Good Shepherd	\$ 576
Geneseo, Saint Michael's	\$ 432
Northeast Partners in Episcopal Ministry	\$ 432
Palmyra, Zion Episcopal Church	\$ 432
Roch, St Stephens Episcopal Church	\$ 432
Roch, Epiphany	\$ 396
Avon, Zion Church	\$ 288
Geneva, St Peters Memorial	\$ 288
Honeoye, St Johns Episcopal Church	\$ 288
Penfield, Church of the Incarnation	\$ 288
Roch, Thomas Episcopal Church	\$ 288
Roch, Christ Church	\$ 258
Bath, St Thomas Church	\$ 144
Canadaigua, St Johns Church	\$ 144
Clifton, St Johns Church	\$ 144
Fairport, St Lukes Church	\$ 144
Hammondsport, St James Church	\$ 144
Henrietta, St Peter's	\$ 144
Penn Yan, St Marks Episcopal Church	\$ 144
Roch, St Luke & St Simon	\$ 144
Brockport, St Lukes Church	\$ 144
Epis Parishes Of Schuyler County	\$ 96
<b>TOTAL Parish Dental Subsidy</b>	<b>\$ 7,782</b>