

# *Proposed 2016 Diocesan Budget*

*(11/10/15)*



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

# Budget Committee & Process

## EXHIBIT #1

# Diocesan Council – Budget Committee

**ROLE:** Work with Council and the Bishop's staff to develop an operating budget that aligns resources with our mission statement.

## **Council Members:**

- Rev. Sara D'Angio White, NEPM, Lyons/Newark/Sodus
- Dr. Carolyn Mok, Task Force Chair, St. Thomas', Rochester
- Rev. Lance Robbins, Church of the Good Shepherd, Webster
- Mr. Scott Seabridge, Church of the Incarnation, Penfield
- Ms. Gwen Van Laeken, Chair, St. Peter's, Geneva

Diocesan Staff: Todd Rubiano, CFO

## **FOCUS:**

- **Diocesan Staff** – Functional Resource Assessment
- **Health Benefits** – joint Task Force with HR Committee

# 2016 Diocesan Budget: **Process**

**JAN** - Review 2016 budget process & establish committees

**FEB** - Review '14 results, '15 changes, & '16 spending targets

**FEB thru SEP** - Committees develop proposed budgets (CDPC, MPC, Budget, Health Benefits Task Force & Others)

**MAR** - Analyze baseline income & expense projections '16-'18. Trustees approve 2016 draw (3/21/15).

**APR** - Review Q1 '15 performance & '16 apportionment

**MAY** - Council reviews 1st DRAFT 2016 budget, apportionment, & communications plan

**JUN** - Publish & communicate 1<sup>st</sup> DRAFT budget (05/27/15)

# 2016 Diocesan Budget: **Process**

**JUL** - Review & approve 2<sup>nd</sup> DRAFT budget changes *(06/28/15)*

**JUN thru AUG** – District meetings, review and gather feedback

**SEP** – Review 3<sup>rd</sup> DRAFT budget & approve PROPOSED 2016 Budget *(09/15/15)*

**SEP & OCT** - Review PROPOSED budget at District Meetings

**OCT** – Several minor updates to PROPOSED 2016 Budget approved *(10/20/15)*

**NOV** – Council meets *(11/10/15)* to review changes to HRA funding & propose budget for Convention *(11/14/15)*

# 2016 Diocesan Budget Updates

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
<b>Total Operating Income</b>	\$2,238,656	\$2,147,703	\$2,071,666	(\$76,037)	-3.5%	
<b>Congregational Development</b>	\$295,238	\$266,500	\$300,000	\$33,500	13%	<b>Increase in requests</b>
<b>Parish Grants - 2016 Unallocated Funds</b>	\$81,735		\$0	\$0	#DIV/0!	<i>Unallocated funds (-\$7,450)</i>
Addison - Amish Potato Farm Feeding		\$10,800	\$0	(\$10,800)	-100%	<i>Parish Grant returned (-\$4,000)</i>
<b>Mission inside the Diocese</b>	\$220,485	\$211,450	\$200,550	(\$10,900)	-5%	<b>Unallocated funds</b>
<b>Mission outside the Diocese</b>	\$238,016	\$240,663	\$244,000	\$3,337	1%	<b>D&amp;FMS +2%</b>
<i>Retiree Health Reimbursement Account (HRA)</i>			\$60,000	\$60,000	#DIV/0!	<i>Increase HRA to \$900 p.p. +\$19,000</i>
<b>Health Benefits</b>	\$125,814	\$129,000	\$77,000	(\$52,000)	-40%	<b>Changes to Benefits</b>
<b>Leadership Development</b>	\$101,116	\$110,500	\$105,500	(\$5,000)	-5%	<b>Lower Youth Grants</b>
<b>Governance</b>	\$100,789	\$113,950	\$100,450	(\$13,500)	-12%	<b>Lower Audit Fees</b>
<b>Diocesan Staff</b>	\$968,413	\$916,640	\$906,295	(\$10,345)	-1%	<b>Combined Staff</b>
Office Expense	\$23,758	\$31,000	\$16,450	(\$14,550)	-47%	<i>printing/office expense (-\$5,550)</i>
Electronic Maintenance & Lease	\$35,691	\$37,000	\$33,000	(\$4,000)	-11%	<i>new postage meter (- \$2,000)</i>
<b>Office Expense</b>	\$153,379	\$159,000	\$137,871	(\$21,129)	-13%	<b>IT &amp; office supplies</b>
<b>Total Operating Expense</b>	\$2,203,250	\$2,147,703	\$2,071,666	(\$76,037)	-3.5%	
<b>Operating Surplus/Deficit</b>	\$35,406	\$0	\$0			

**INCREASE:** HRA funding \$19,000 (from \$600 to \$900/person) - 2016 ONLY

**DECREASE:** Unallocated Mission Grants \$11,450 AND Office Expenses \$7,550

Income from  
Apportionment & Investments  
EXHIBITS #2 - 4

# 2016 Apportionment

## EXHIBIT #2

### PARISH INCOME RANGES & RATES:

<i>Operating Income (Line A):</i>	<i>Rate</i>	<i># Parishes</i>
< \$50,000	9%	10
\$50,000 - \$99,999	11%	8
\$100,000 - \$149,999	12%	11
\$150,000 - \$249,999	13%	9
\$250,000 - \$499,999	14%	6
> \$500,000	15%	2
		<b>46</b>

- 2016 Apportionment based on 2014 Parish reported Operating Income
- Over 80 % of our parishes have rates from 9-13%
- Apply 5% “Cap & Floor” (limits the amount of actual increase OR decrease for any parish to no more than +/- 5%, year over year)
- Cap on “Effective Rate” = Formula Rate + 1.5%



# 2016 Apportionment

## EXHIBIT #2 (con't.)

<i>Parish Apportionment:</i>	2013	2015	2014	2016	Change vs. 2015		Effective Rate	Formula Rate	Rate Diff.
	Operating Income	Final Budget 5% *	Operating Income	Budget Cap & Floor (+/-)	(\$)	(%)			
				5.0%					
Wellsville, St. John's	50,025	5,811	48,655	5,520	(291)	-5.0%	11.3%	9.0%	2.3%
Honeoye Falls, St. John's	86,921	9,662	66,579	9,179	(483)	-5.0%	13.8%	11.0%	2.8%
Canaseraga, Trinity	10,505	1,103	8,362	1,048	(55)	-5.0%	12.5%	9.0%	3.5%
Angelica, St. Paul's	10,758	1,128	7,905	1,072	(56)	-5.0%	13.6%	9.0%	4.6%

- Decreases in apportionment are limited by the “5% floor” (GREEN)
- Four parishes (ORANGE) have an “effective rate” that is more than 1.5 points higher (YELLOW) than their “formula rate”
- *Capping the maximum effective rate @ Formula Rate + 1.5 % pts.* reduces apportionment for 4 parishes (VIOLET)

<i>Parish Apportionment:</i>	2013	2015	2014	2016	Change vs. 2015		Effective Rate	Formula Rate	Rate Diff.
	Operating Income	Final Budget 5% *	Operating Income	Budget Cap & Floor (+/-)	(\$)	(%)			
				5.0%					
Wellsville, St. John's	50,025	5,811	48,655	5,109	(702)	-12.1%	10.5%	9.0%	1.5%
Honeoye Falls, St. John's	86,921	9,662	66,579	8,322	(1,340)	-13.9%	12.5%	11.0%	1.5%
Canaseraga, Trinity	10,505	1,103	8,362	878	(225)	-20.4%	10.5%	9.0%	1.5%
Angelica, St. Paul's	10,758	1,128	7,905	830	(298)	-26.4%	10.5%	9.0%	1.5%

# 2016 Apportionment

## EXHIBIT #3

YEAR	Parish Operating Income	Growth (%)	Parish Apportionment	Average Rate
2009	\$7,407,132	-2%	\$898,595	12.1%
2010	\$7,223,326	-2%	\$970,609	13.4%
2011	\$7,263,938	1%	\$1,016,685	14.0%
2012	\$7,440,889	2%	\$1,014,981	13.6%
2013	\$7,611,352	2%	\$1,008,258	13.2%
2014	\$7,575,873	0%	\$991,082	13.1%
2015	\$7,575,873	0%	\$971,203	12.8%
<b>2016</b>	<b>\$7,575,873</b>	<b>0%</b>	<b>\$974,666</b>	<b>12.9%</b>

**Operating Income & Apportionments are flat vs. 2015**

### **ASSUMPTIONS:**

- No change in future Parish Operating Income
- Maintain current income ranges, rates & “caps”

# 2016 Draw & Budget Assumptions

## EXHIBIT # 4

Year End Audit Data thru 2014 (\$ M.'s)

*Adjusted for corrections to FHFO*

	2012	2013	2014	7.0% Budget 2015	Avg. Return 2016	2017	2018	2019
Loans & Mortgages	3.1	3.0	2.6	2.5	2.4	2.3	2.3	2.2
Cash, Investments & Trusts	15.7	17.6	17.9	18.0	18.3	18.6	19.0	19.4
<b>Net Financial Assets</b>	<b>18.8</b>	<b>20.6</b>	<b>20.4</b>	<b>20.5</b>	<b>20.7</b>	<b>21.0</b>	<b>21.3</b>	<b>21.6</b>
Trailing 5-YR Avg.	\$23.9	\$22.8	\$21.4	\$20.1	\$20.2	\$20.2	\$20.1	\$20.3
<b>Net Draw / Fin. Assets:</b>	<b>1.450</b>	<b>1.361</b>	<b>1.221</b>	<b>1.231</b>	<b>1.150</b>	<b>1.068</b>	<b>1.066</b>	<b>1.064</b>
<b>(% Trailing 5-YR Avg.)</b>	<b>6.1%</b>	<b>6.0%</b>	<b>5.7%</b>	<b>6.1%</b>	<b>5.7%</b>	<b>5.3%</b>	<b>5.3%</b>	<b>5.2%</b>
<b>Apportionment</b>	<b>1.015</b>	<b>1.008</b>	<b>0.992</b>	<b>0.971</b>	<b>0.975</b>	<b>0.975</b>	<b>0.975</b>	<b>0.975</b>
Other Income	0.003	0.061	0.021	0.003	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>2.205</b>	<b>2.128</b>	<b>2.046</b>	<b>2.044</b>	<b>2.042</b>
<b>TOTAL EXPENSE</b>	<b>2.468</b>	<b>2.430</b>	<b>2.233</b>	<b>2.205</b>	<b>2.128</b>	<b>2.046</b>	<b>2.044</b>	<b>2.042</b>
(% change)	-2%	-2%	-8%	-1.2%	-3.5%	-3.9%	0%	0%
<b>Current Draw /GVT&amp;Trusts</b>	<b>8.6%</b>	<b>8.1%</b>	<b>6.5%</b>	<b>6.4%</b>	<b>6.0%</b>	<b>5.5%</b>	<b>5.4%</b>	<b>5.3%</b>

- **Draw from Investments:** \$1.150 M. (5.7%), down ~ \$81,000
- **Apportionment:** ~ \$975,000
- **Total Expenditures:** \$2.128 M., down 3.5%

Proposed 2016 Diocesan Budget  
Expenditures  
EXHIBITS #5-11

# Proposed 2016 Diocesan Budget

## EXHIBIT #5

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	% of Budget	2015 Budget	% of Budget	2016 Budget	% of Budget	Change vs. 2015	(%)	Notes
<i>Apportionment</i>	\$991,652	44%	\$971,203	45%	\$974,666	47%	\$3,463	0%	<i>Bloomfield reduced \$510</i>
<i>Investment</i>	\$1,247,004	56%	\$1,176,500	55%	\$1,097,000	53%	(\$79,500)	-7%	
<b>Total Operating Income</b>	<b>\$2,238,656</b>	<b>100%</b>	<b>\$2,147,703</b>	<b>100%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>(\$76,037)</b>	<b>-3.5%</b>	
<b>Congregational Development</b>	<b>\$295,238</b>	<b>13%</b>	<b>\$266,500</b>	<b>12%</b>	<b>\$300,000</b>	<b>14%</b>	<b>\$33,500</b>	<b>13%</b>	<b>Increase in requests</b>
<b>Mission inside the Diocese</b>	<b>\$220,485</b>	<b>10%</b>	<b>\$211,450</b>	<b>10%</b>	<b>\$200,550</b>	<b>10%</b>	<b>(\$10,900)</b>	<b>-5%</b>	<b>Unallocated funds</b>
<b>Mission outside the Diocese</b>	<b>\$238,016</b>	<b>11%</b>	<b>\$240,663</b>	<b>11%</b>	<b>\$244,000</b>	<b>12%</b>	<b>\$3,337</b>	<b>1%</b>	<b>D&amp;FMS +2%</b>
<b>Health Benefits</b>	<b>\$125,814</b>	<b>6%</b>	<b>\$129,000</b>	<b>6%</b>	<b>\$77,000</b>	<b>4%</b>	<b>(\$52,000)</b>	<b>-40%</b>	<b>Changes to Benefits</b>
<b>Leadership Development</b>	<b>\$101,116</b>	<b>5%</b>	<b>\$110,500</b>	<b>5%</b>	<b>\$105,500</b>	<b>5%</b>	<b>(\$5,000)</b>	<b>-5%</b>	<b>Lower Youth Grants</b>
<b>Governance</b>	<b>\$100,789</b>	<b>5%</b>	<b>\$113,950</b>	<b>5%</b>	<b>\$100,450</b>	<b>5%</b>	<b>(\$13,500)</b>	<b>-12%</b>	<b>Lower Audit Fees</b>
<i>Diocesan Staff - Salaries</i>	\$668,223		\$642,790		\$636,145		(\$6,645)	-1%	<i>includes communications</i>
<i>Diocesan Staff - Benefits</i>	\$262,784		\$237,600		\$234,900		(\$2,700)	-1%	<i>includes communications</i>
<i>Diocesan Staff - Expense</i>	\$37,406		\$36,250		\$35,250		(\$1,000)	-3%	<i>includes communications</i>
<b>Diocesan Staff</b>	<b>\$968,413</b>	<b>44%</b>	<b>\$916,640</b>	<b>43%</b>	<b>\$906,295</b>	<b>44%</b>	<b>(\$10,345)</b>	<b>-1%</b>	<b>Combined Staff</b>
<b>Office Expense</b>	<b>\$153,379</b>	<b>7%</b>	<b>\$159,000</b>	<b>7%</b>	<b>\$137,871</b>	<b>7%</b>	<b>(\$21,129)</b>	<b>-13%</b>	<b>IT &amp; office supplies</b>
<b>Total Operating Expense</b>	<b>\$2,203,250</b>	<b>100%</b>	<b>\$2,147,703</b>	<b>144%</b>	<b>\$2,071,666</b>	<b>100%</b>	<b>(\$76,037)</b>	<b>-3.5%</b>	
<b>Operating Surplus/Deficit</b>	<b>\$35,406</b>		<b>\$0</b>		<b>\$0</b>				
<b>Non-operating Draw &amp; Expense</b>	<b>\$53,671</b>		<b>\$57,500</b>		<b>\$56,000</b>		<b>(\$1,500)</b>	<b>-3%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$2,256,921</b>		<b>\$2,205,203</b>		<b>\$2,127,666</b>		<b>(\$77,537)</b>	<b>-3.5%</b>	

Total expenditures of \$2,127,666, down \$77,537 (- 3.5%)

# Proposed 2016 Diocesan Budget

## EXHIBIT #6 - Congregational Development

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
<i>Unallocated CDP Grants</i>	\$0	\$2,750	\$67,000	\$64,250		<i>New &amp; Renewal Grants</i>
St. Stephen's Leadership for Ministry	\$50,000	\$50,000	\$50,000	\$0	0%	<i>Reviewed &amp; approved</i>
St. John's Honeoye Falls - CDG	\$12,000	\$9,500	\$38,000	\$28,500		<i>Reviewed &amp; approved</i>
Clifton Springs, CDG		\$23,000	\$36,000	\$13,000	57%	<i>Reviewed &amp; approved</i>
Ascension Redevelopment	\$0	\$40,000	\$34,000	(\$6,000)	-15%	<i>Reviewed &amp; approved</i>
St. Peter's, Henrietta 2012 CDG	\$43,000	\$31,000	\$25,000	(\$6,000)	-19%	<i>Reviewed &amp; approved</i>
St. George's, Hilton 2012 CDG	\$39,000	\$29,000	\$19,000	(\$10,000)	-34%	<i>Reviewed &amp; approved</i>
Scottsville/Caledonia 2012 CDG	\$16,500	\$24,000	\$18,000	(\$6,000)	-25%	<i>Reviewed &amp; approved</i>
Penfield, CDG	\$18,000	\$15,000	\$10,000	(\$5,000)	-33%	<i>Reviewed &amp; approved</i>
Stewardship Training/Programs	\$2,953	\$3,000	\$3,000	\$0	0%	
EPSC Ministry Partnership	\$19,000	\$19,000		(\$19,000)	-100%	<i>Renewal - TBD</i>
Rochester/Trinity Greece Redevelopment	\$15,000	\$12,000		(\$12,000)	-100%	<i>Renewal - TBD</i>
Christ Rochester Loan and Development	\$12,000	\$7,000		(\$7,000)	-100%	<i>Renewal - TBD</i>
Mission In-site	\$2,495	\$1,250		(\$1,250)	-100%	<i>Contract expired</i>
St. Mark's & St. John's, Rochester CDG	\$40,000					
2 Saints Leadership for Ministry	\$13,500					
Ephphatha Mission	\$6,790					
Penn Yan Ministry leadership	\$5,000					
<b>Congregational Development</b>	<b>\$295,238</b>	<b>\$266,500</b>	<b>\$300,000</b>	<b>\$33,500</b>	<b>13%</b>	<b><i>Increased demand</i></b>

*Unallocated* funds for Congregational Development Partnership grants are available for both renewal of existing grants (*Renewal - TBD*) and potential new grants in 2016.

# Proposed 2016 Diocesan Budget

## EXHIBIT #7 – Mission in the Diocese (Parish Grants)

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
<b>Parish Grants - 2016 Unallocated Funds</b>	\$81,735		\$0	\$0	#DIV/0!	<i>Unallocated funds (-\$7,450)</i>
Avon- Zion House	\$0	\$20,000	\$15,000	(\$5,000)	-25%	<i>Parish Grant</i>
Creation camp	\$8,000	\$8,000	\$8,000	\$0	0%	<i>Parish Grant</i>
St. Peter's-Geneva Neighbor's Night	\$8,000	\$7,700	\$7,500	(\$200)	-3%	<i>Parish Grant</i>
St. Mark's & St. John's - Farm Stand - Expansion			\$6,700	\$6,700	#DIV/0!	<i>Parish Grant</i>
St. Peter's Youth Academy	\$8,000	\$6,400	\$5,000	(\$1,400)	-22%	<i>Parish Grant</i>
St. Mark's and St. John's Kids Club	\$5,000	\$6,000	\$5,000	(\$1,000)	-17%	<i>Parish Grant</i>
Savona - The Shepherd's Cupboard			\$5,000	\$5,000	#DIV/0!	<i>Parish Grant</i>
Trinity, Greece - Playground			\$5,000	\$5,000	#DIV/0!	<i>Parish Grant</i>
Zion, Palmyra - Community Dinners		\$4,025	\$4,000	(\$25)	-1%	<i>Parish Grant</i>
Trinity, Geneva - Academic Achievement			\$4,000	\$4,000	#DIV/0!	<i>Parish Grant</i>
Bloomfield - Community Feeding Program			\$3,500	\$3,500	#DIV/0!	<i>Parish Grant</i>
Epiphany, Gates - Video display equipment			\$3,000	\$3,000	#DIV/0!	<i>Parish Grant</i>
Christ Church Rochester music program	\$5,000	\$3,000	\$2,000	(\$1,000)	-33%	<i>Parish Grant</i>
Canandaigua - Storybook Program			\$2,000	\$2,000	#DIV/0!	<i>Parish Grant</i>
St. Stephen's, Rochester - Turning Points Center			\$1,500	\$1,500	#DIV/0!	<i>Parish Grant</i>
Bloomfield - Movie Matinee		\$1,975	\$1,100	(\$875)	-44%	<i>Parish Grant</i>
Grace, Lyons Grace's Gifts			\$1,000	\$1,000	#DIV/0!	<i>Parish Grant</i>
Savona - Summer Fun in the Park			\$1,000	\$1,000	#DIV/0!	<i>Parish Grant</i>
St. Stephen's, Roch. - Sunday Supper		\$1,500	\$750	(\$750)	-50%	<i>Parish Grant</i>
Clifton Springs - Party in Bag			\$500	\$500	#DIV/0!	<i>Parish Grant</i>
Ascension, Rochester - Art of Change Ringing			\$500	\$500	#DIV/0!	<i>Parish Grant</i>
Clifton Springs - Coat Giveaway			\$500	\$500	#DIV/0!	<i>Parish Grant</i>
St. Stephen's, Rochester - Gather at the Garden			\$500	\$500	#DIV/0!	<i>Parish Grant</i>
Addison - Amish Potato Farm Feeding		\$10,800	\$0	(\$10,800)	-100%	<i>Parish Grant returned (-\$4,000)</i>
St. John's, Canandaigua-Gleaner's Kitchen	\$7,000	\$7,000		(\$7,000)	-100%	
St. Paul's, Roch. - Adopt a Classroom		\$6,100		(\$6,100)	-100%	
Henrietta - Joyful Messaging		\$3,750		(\$3,750)	-100%	
Henrietta - Storybook Pilot Project		\$2,000		(\$2,000)	-100%	
Transitional Mission Grant - Montour Falls	\$0	\$1,000		(\$1,000)	-100%	
Campus Ministry St. Michael's, Geneseo	\$5,000			\$0	#DIV/0!	

# Proposed 2016 Diocesan Budget

## EXHIBIT #7 – Mission in the Diocese (District/Partner Grants)

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
Monroe District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	<i>District</i>
Rochester District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	<i>District</i>
Southeast District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	<i>District</i>
Northeast District Grants	\$4,000	\$4,000	\$4,000	\$0	0%	<i>District</i>
Southwest District Grants	\$4,500	\$4,000	\$4,000	\$0	0%	<i>District</i>
<b>Partner Grants:</b>			\$0	\$0	#DIV/0!	<i>Outside Partner Grants (-\$4,500)</i>
Bishop Sheen Ecumenical Housing	\$20,250	\$15,000	\$13,000	(\$2,000)	-13%	<i>Outside Partner Grant</i>
RMM - Justice for Farmworkers		\$10,000	\$12,000	\$2,000	20%	<i>Outside Partner Grant</i>
RAIHN	\$11,000	\$9,000	\$10,000	\$1,000	11%	<i>Outside Partner Grant</i>
Meal and More	\$7,000	\$7,500	\$8,500	\$1,000	13%	<i>Outside Partner Grant</i>
Nazareth Elementary School Scholarships	\$0	\$10,000	\$8,000	(\$2,000)	-20%	<i>Outside Partner Grant</i>
Right on School	\$10,000	\$10,000	\$8,000	(\$2,000)	-20%	<i>Outside Partner Grant</i>
SW Mission - CHURCH PLANT		\$6,000	\$8,000	\$2,000	33%	<i>Outside Partner Grant</i>
Episcopal Senior Life Communities - Program	\$7,000	\$7,500	\$6,500	(\$1,000)	-13%	<i>Outside Partner Grant</i>
Catholic Charities, Bath (formerly Turning Point)	\$6,000	\$6,000	\$6,000	\$0	0%	<i>Outside Partner Grant</i>
RIT - CHAPLAINCY		\$5,000	\$5,000	\$0	0%	<i>Outside Partner Grant</i>
Genesee Area Campus Ministry - CHAPLAINCY	\$8,000	\$5,000	\$5,000	\$0	0%	<i>Outside Partner Grant</i>
Cameron Community Ministries -			\$2,500	\$2,500	#DIV/0!	<i>Outside Partner Grant</i>
SWEM Community Services			\$2,000	\$2,000	#DIV/0!	<i>Outside Partner Grant</i>
LVOY, Canandaigua - Tutoring program			\$2,000	\$2,000	#DIV/0!	<i>Outside Partner Grant</i>
Greater Rochester Comm. of Churches	\$2,000	\$1,000	\$1,000	\$0	0%	<i>Outside Partner Grant</i>
Episcopal Senior Life - CHAPLAINCY	\$0	\$7,200		(\$7,200)	-100%	
Literacy of Rochester - Volunteer Recruitment		\$2,000		(\$2,000)	-100%	
Rural & Migrant Ministry (RMM)	\$1,000	\$1,000		(\$1,000)	-100%	
<b>Mission inside the Diocese</b>	<b>\$220,485</b>	<b>\$211,450</b>	<b>\$200,550</b>	<b>(\$10,900)</b>	<b>-5%</b>	<b>Unallocated funds</b>

Unallocated *Mission Grants* of \$11,450 used to help fund an increase to Health Reimbursement Accounts for 2016.



# Proposed 2016 Diocesan Budget

## EXHIBIT #8 – Mission Outside, Health Benefits & Leadership Dev.

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
D&FMS Asking	\$218,024	\$222,978	\$227,750	\$4,772	2%	D&FMS +2%
New York State Community of Churches	\$1,250	\$1,250	\$1,250	\$0	0%	
Episcopal Relief & Development	\$1,482	\$1,000	\$0	(\$1,000)	-100%	Include in Global Mission
Church Women United	\$1,500		\$0	\$0	#DIV/0!	
Global Mission - Sustainable Development Grant	\$15,760	\$15,435	\$15,000	(\$435)	-3%	Grants
<b>Mission outside the Diocese</b>	<b>\$238,016</b>	<b>\$240,663</b>	<b>\$244,000</b>	<b>\$3,337</b>	<b>1%</b>	<b>D&amp;FMS +2%</b>
Diocesan Dental Program	\$30,899	\$24,000	\$11,000	(\$13,000)	-54%	Estimated Diocesan subsidy
Flexible Spending Account (FSA) Program	\$1,625	\$3,000	\$0	(\$3,000)	-100%	No FSA program in '16 (-\$2,000)
Retiree Medical Insurance Premiums	\$93,290	\$102,000	\$6,000	(\$96,000)	-94%	Move from Plus to Comprehensive
Retiree Health Reimbursement Account (HRA)			\$60,000	\$60,000	#DIV/0!	Increase HRA to \$900 p.p. +\$19,000
<b>Health Benefits</b>	<b>\$125,814</b>	<b>\$129,000</b>	<b>\$77,000</b>	<b>(\$52,000)</b>	<b>-40%</b>	<b>Changes to Benefits</b>
District Youth Programs & Events	\$16,066	\$25,000	\$20,000	(\$5,000)	-20%	Reduced \$431
Christian Formation - Parish programs		\$20,000	\$20,000	\$0	0%	Review plans for MBiN program
Leadership Development, Coordinator	\$17,295	\$19,000	\$19,000	\$0	0%	
Christian Formation - Ecumenical Partnership (TBD)		\$12,000	\$12,000	\$0	0%	Developing plans for 2016
Colgate Rochester Crozer Divinity School	\$7,500	\$7,500	\$7,500	\$0	0%	
Workshops, Programs & Events	\$9,224	\$9,500	\$9,500	\$0	0%	
COM: Continuing Education Grants	\$4,350	\$5,000	\$5,000	\$0	0%	
COM: Operating expenses	\$4,154	\$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%	
St. Paul's/Diocesan Education Series	\$2,500	\$2,500	\$2,500	\$0	0%	
The Good Book Store	\$32,000					
Clergy Conferences & Mentoring	\$2,027					
<b>Leadership Development</b>	<b>\$101,116</b>	<b>\$110,500</b>	<b>\$105,500</b>	<b>(\$5,000)</b>	<b>-5%</b>	<b>Lower Youth Grants</b>

Funding for Health Reimbursement Accounts increased by \$19,000 in order to fund an additional \$300 per person for 2016.

# Proposed 2016 Diocesan Budget

## EXHIBIT #9 – Governance, Staff & Office Expense

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
Deans: Compensation	\$25,462	\$25,000	\$25,000	\$0	0%	
Legal & Professional Fees	\$18,564	\$12,000	\$15,000	\$3,000	25%	3-YR Avg.
Diocesan Audit and Fiscal Manual	\$15,900	\$29,000	\$14,000	(\$15,000)	-52%	No Parish Audits
Diocesan Convention	\$11,433	\$13,000	\$13,000	\$0	0%	
Deputies to General Convention	\$12,349	\$10,000	\$10,000	\$0	0%	
Province II Assessment/Synod	\$3,355	\$7,000	\$6,000	(\$1,000)	-14%	\$2,500 increase
Public Policy Committee	\$2,500	\$3,500	\$2,500	(\$1,000)	-29%	\$1K for Software License
Interfaith & Ecumenical Programs	\$2,545	\$3,000	\$3,000	\$0	0%	
Interfaith & Ecumenical Relations: Stipend	\$2,525	\$2,950	\$2,950	\$0	0%	
Prison Ministry Committee	\$1,440	\$1,500	\$1,500	\$0	0%	
Trustees & HR	\$1,035	\$1,500	\$1,500	\$0	0%	
SPICE	\$200	\$1,000	\$1,000	\$0	0%	
Committee on Anti-Racism	\$1,020	\$1,000	\$1,000	\$0	0%	
Committee for Gay and Lesbian Ministry	\$125	\$1,000	\$1,000	\$0	0%	
Diocesan Council	\$679	\$1,000	\$1,000	\$0	0%	Amount requested
Misc.: Gifts & Memberships	\$1,530	\$1,000	\$1,000	\$0	0%	
Standing Committee	\$127	\$500	\$1,000	\$500	100%	Amount requested
<b>Governance</b>	<b>\$100,789</b>	<b>\$113,950</b>	<b>\$100,450</b>	<b>(\$13,500)</b>	<b>-12%</b>	<b>Lower Audit Fees</b>
<i>Diocesan Staff - Salaries</i>	\$668,223	\$642,790	\$636,145	(\$6,645)	-1%	includes communications
<i>Diocesan Staff - Benefits</i>	\$262,784	\$237,600	\$234,900	(\$2,700)	-1%	includes communications
<i>Diocesan Staff - Expense</i>	\$37,406	\$36,250	\$35,250	(\$1,000)	-3%	includes communications
<b>Diocesan Staff</b>	<b>\$968,413</b>	<b>\$916,640</b>	<b>\$906,295</b>	<b>(\$10,345)</b>	<b>-1%</b>	<b>Combined Staff</b>
Telecommunications/IT	\$15,440	\$12,000	\$6,421	(\$5,579)	-46%	telecom & web hosting (- \$579)
Utilities and Taxes	\$22,184	\$21,000	\$22,000	\$1,000	5%	
Office Expense	\$23,758	\$31,000	\$16,450	(\$14,550)	-47%	printing/office expense (-\$5,550)
Electronic Maintenance & Lease	\$35,691	\$37,000	\$33,000	(\$4,000)	-11%	new postage meter (- \$2,000)
Diocesan House Maintenance	\$34,674	\$38,000	\$37,000	(\$1,000)	-3%	
Diocesan Insurance	\$21,632	\$20,000	\$23,000	\$3,000	15%	Increasing rates
<b>Office Expense</b>	<b>\$153,379</b>	<b>\$159,000</b>	<b>\$137,871</b>	<b>(\$21,129)</b>	<b>-13%</b>	<b>IT &amp; office supplies</b>

Office Expense reduced \$7,550 to help fund an increase to HRA's for 2016.

# Proposed 2016 Diocesan Budget

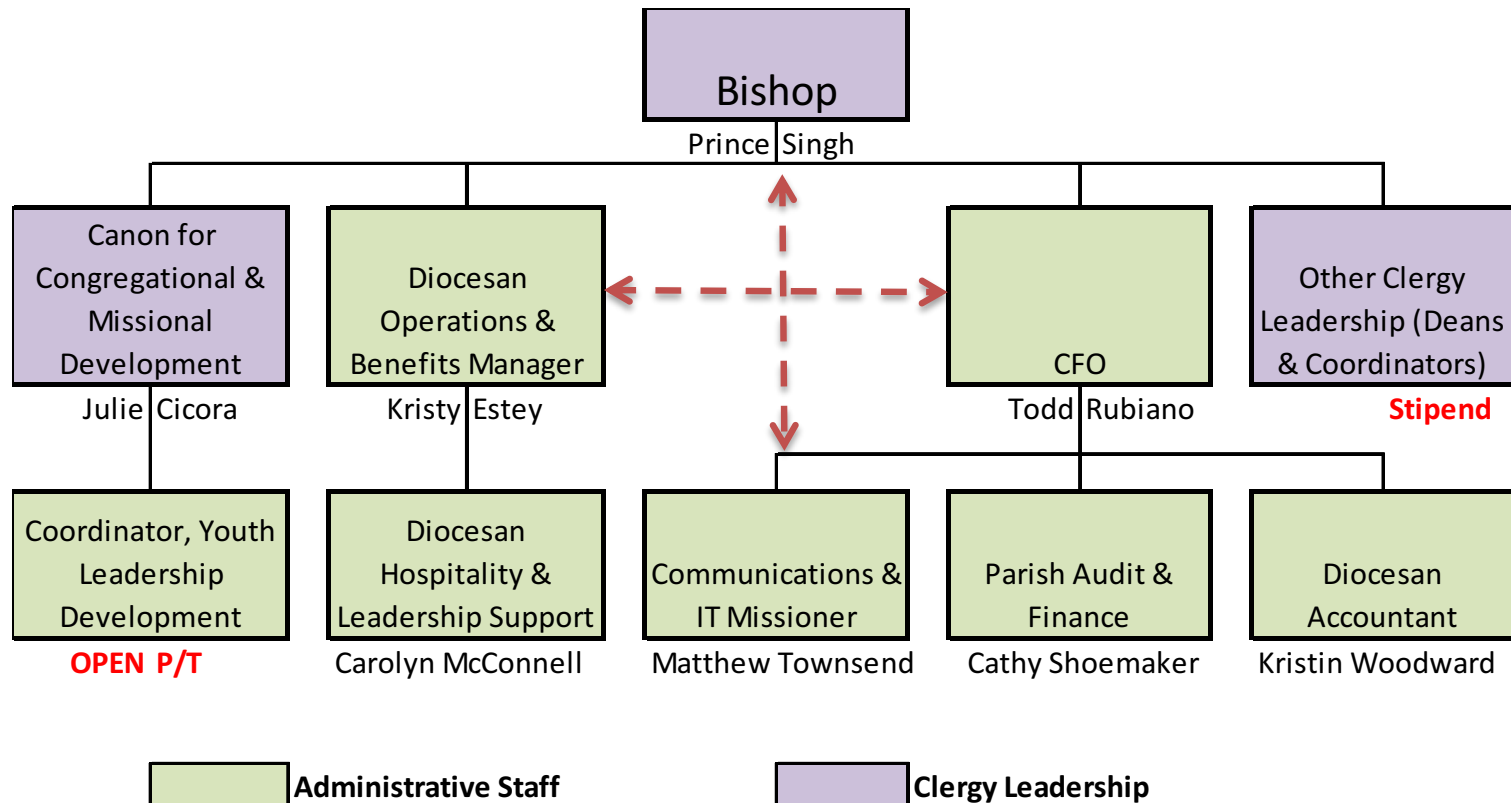
## EXHIBIT #10 – Non-Operating Expenditures

2016 Diocesan Budget: <i>PROPOSED</i>	2014 Final	2015 Budget	2016 Budget	Change vs. 2015	(%)	Notes
Diocesan Vehicle	\$13,802	\$0	\$0	\$0	#DIV/0!	<i>Capital Budget</i>
D- House - Building	\$4,911	\$30,000	\$30,000	\$0	0%	<i>Capital Budget</i>
IT equipment/systems	\$5,102	\$4,000	\$2,500	(\$1,500)	-38%	<i>Capital Budget</i>
NEPM support	\$17,500	\$17,500	\$17,500	\$0	0%	<i>from restricted endowment</i>
Allen's Hill Cemetery	\$5,550	\$6,000	\$6,000	\$0	0%	<i>from restricted endowment</i>
Trust Legal Fees	\$0	\$0	\$0	\$0	#DIV/0!	<i>Trustee authorized</i>
Graystone Consulting Fees	\$0	\$0	\$0	\$0	#DIV/0!	<i>Trustee authorized</i>
Rectory Expense	\$6,806	\$0	\$0	\$0	#DIV/0!	<i>Trustee authorized</i>
<b><i>Non-operating Draw &amp; Expense</i></b>	<b>\$53,671</b>	<b>\$57,500</b>	<b>\$56,000</b>	<b>(\$1,500)</b>	<b>-3%</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.

# PROPOSED 2016 Diocesan Budget

## EXHIBIT #11 – Diocesan Staff Organization Chart



- Based on recommendations from our strategic staffing assessment.
- Adjust roles to focus on key functions that support our mission: congregational growth
- Continued need for strong collaboration across staff roles.
- Eliminate the distinction between “Executive” & “Support” staff.

# Proposed 2016 Budget Detail

## EXHIBIT #11 – Diocesan Staff: Total Compensation Detail

<b>POSITION:</b>	<b>2016 FTE</b>	<b>2016 TOTAL</b>
<i>Bishop *</i>	1.0	182,300
<i>Canon for Congregational &amp; Missional Development *</i>	1.0	124,840
<b>ADMINISTRATIVE:</b>		
Chief Financial Missioner, CFO	1.0	127,640
Communications & IT Missioner	1.0	81,520
Diocesan Operations & Benefits Manager	1.0	76,540
Parish Audit & Finance	1.0	76,060
Diocesan Accountant	1.0	82,980
Diocesan Hospitality & Leadership Support	1.0	77,804
Coordinator, Youth Leadership Development	0.5	29,960
<b>TOTAL Compensation:</b>	<b>8.5</b>	<b>859,644</b>
Pool for potential salary increases (eff. 7/1/16)		9,401
Expense Reimbursement		35,250
NYS Unemployment Insurance (budget)		2,000
<b>TOTAL Diocesan Staff Budget</b>		<b>906,295</b>

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

# Proposed 2016 Budget Detail

## EXHIBIT #11 – Diocesan Staff: Salary Ranges

### 2015 Salary Ranges:

#### POSITION (\* includes SECA allowance):

*Bishop \**

112,000     **140,000**     168,000

*Canon for Congregational & Missional Development \**

76,800     **96,000**     115,200

#### ADMINISTRATIVE:

Chief Financial Missioner, CFO

73,600     **92,000**     110,400

Communications & IT Missioner

56,000     **70,000**     84,000

Diocesan Operations & Benefits Manager

52,000     **65,000**     78,000

Parish Audit & Finance

48,000     **60,000**     72,000

Diocesan Accountant

44,000     **55,000**     66,000

Diocesan Hospitality & Leadership Support

31,200     **41,600**     52,000

Coordinator, Youth Leadership Development

31,200     **41,600**     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).

The current, annual, full time equivalent (FTE) salary ranges for our Administrative Staff positions range from a minimum of \$31,200, to a maximum of \$110,400. Current administrative salaries average 99% of the mid-point of the ranges (\$60,743).