

# The 2021 Narrative Budget (Proposed)

## Vision and Theology Drivers for the 2021 Budget

- Create the beloved community
- Equip our faith communities to be mission outposts of the gospel of Jesus Christ
- Form disciples who make disciples of Christ
- Support the Episcopal Church and our common life as the Diocese of Maine
- Root our plan within a sentence from Holy Scripture: “...So that, with the eyes of your heart enlightened, you may know what is the hope to which Jesus Christ has called you, what are the riches of his glorious inheritance among the saints, and what is the immeasurable greatness of his power for us who believe, according to the working of his great power.” (Ephesians 1:18-19)

Account	Name	2021 Budget Amount
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### INCOME

#### Assessments

170100	Assessments	1,404,301
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Based on the Normal Operating Income (NOI) reported by each congregation on the Parochial Report for the calendar year ending one year prior to the start of the budget year, i.e. 2019 Parochial Report NOI is used for the 2021 Assessment calculation. Each congregation will pay: 5% of the first \$10,000 of NOI reported by each congregation. All NOI in excess of \$10,000 will be multiplied by a percent sufficient so the combination of each of these steps applied to all congregations in the Diocese will raise the total funds specified in the annual Diocesan budget that are to be provided by the annual assessment upon congregations. For the budget year 2021, the remainder percentage is 15.0%.

170101	Prior Year Assessments	20,000
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Payments made that are clearly designated as fulfilling assessment commitments made for the previous year(s).

#### Endowments

Endowment funds managed by the Trustees of Diocesan Funds:

171602	Episcopate Fund Income	59,000
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Income received from an endowment designated for the Bishop's stipend and pension.

179000	Investment Income	112,000
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Income received from diocesan endowments designated for diocesan mission purposes.

179100	Clergy Intern Endowments	12,000
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Income received from various endowments designated for support of internships for clergy to serve in a teaching congregation or other worship community in Maine.

179200	Income from Codman Fund	8,000
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Income received from an endowment designated for Loring House expenses.

179300	Trustee Income for Bishop Housing	7,000
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Income received from an endowment designated for the Bishop's housing.

179400	Reserve Medical Income	3,000
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Income received from an endowment designated for the Bishop's medical insurance costs.

179500	Other Grants (Foundation for Ministry – Ministry portion)	14,000
Income received from endowments created by the Foundation for Ministry capital campaign designated for Fulfill our Mission Priorities programs.		
179550	Other Grants (Foundation for Ministry – Interns portion)	15,000
Income received from an endowment created by the Foundation for Ministry capital campaign designated for support of internships for clergy to serve in a teaching congregation or other worship community in Maine.		
179560	Other Grants (Foundation for Ministry – New Initiatives portion)	17,000
Income received from an endowment created by the Foundation for Ministry capital campaign designated for support of grants for congregation or other organization programs.		
179600	One in Christ/Assessment Relief	11,000
Income received from an endowment created by the One in Christ capital campaign designated to reduce congregations' assessments.		
179700	One in Christ/Campus Ministry	22,000
Income received from an endowment created by the One in Christ capital campaign designated to support young adult ministry.		
179800	One in Christ/Clergy Compensation Assistance	28,000
Income received from an endowment created by the One in Christ capital campaign to support congregations through the Strategic Mission Support program.		
179900	One in Christ/Clergy Interns	14,000
Income received from an endowment created by the One in Christ capital campaign designated for support of internships for clergy to serve in a teaching congregation or other worship community in Maine.		

## **Other**

170400	Summer Chapels	25,000
The 18 summer chapels in the Diocese of Maine have no formal requirement for participation or support of the Diocese. Each year we make an appeal to these summer chapels for contributions to the support of the Mission Program of the Diocese.		
170500	Miscellaneous Income	40,000
Income received from various non-regular sources as well as reimbursement from the Trustees of Diocesan Funds for staff support received from the Bishop's Staff.		

## **Reserves**

179940	Transfers from Reserves – FFM Clergy Compensation Assistance	8,122
Transfer from an existing reserve to assist in funding the Strategic Mission Support expense line.		
179940	Transfers from Reserves – 2020 Bicentennial Celebration Reserve	12,000
Transfer from an existing reserve to assist in fund the 2021 Annual Diocesan Convention.		

## EXPENSES

### **Enlightening our hearts – We create beloved community. These resources address justice, outreach, and advocacy.**

180310	Maine Council of Churches	9,450
The Diocese of Maine's contribution to the group formed of State of Maine religious organizations for promoting similar advocacy goals.		
180XXX	Commission on Justice	7,500
Funding for a new ministry engaged in creating a church community eradicated of racism in its many forms. This ministry will network with the Committee on Indian Relations, the Episcopal Peace Fellowship – Maine, and the Maine Episcopal Network for Justice.		
180900	International Outreach	13,000
Per a resolution passed at the 2002 Diocesan Convention, 0.7% of annual diocesan income is set aside to help achieve the United Nation's Millennium Development Goals in developing countries. 2015 marked the end of the United Nation's Program. The proposed 2021 budget continues the diocese's commitment to international outreach.		
180950	Domestic Outreach	10,000
This is the diocese's commitment to domestic outreach.		
185804	Project and Networks Incubator	500
This line covers support for fledgling networks, workshops and projects coached and/or mentored by the Bishop and Staff.		
185901	Episcopal Peace Fellowship Maine Chapter	1,000
This line covers the cost of support for the Maine chapter in its peace activist work.		
186900	Committee on Indian Relations	1,400
This line covers Committee work and scholarship funds for the Wabanaki K100 event.		
186960	Seeds of Hope Neighborhood Center	5,000
This line covers the cost of diocesan support for the Jubilee Center in Biddeford.		
186XXX	Portland – World Too Beautiful	10,000
This line covers the diocese's contribution to a new ministry offering meaningful sacred ritual and encouraging tangible action in response to the spiritual hunger the multi-faceted climate crisis has revealed.		
186XXX	Portland – ARISE Portland	10,000
This line covers the diocese's contribution to this multi-denominationally and non-church supported organization aimed at connecting seekers and skeptics for meaning-making, spiritual grounding and healing.		

### **Answering the Call – We form disciples who make disciples of Jesus Christ. These resources support faith formation.**

182900	Youth Ministry Program/Youth Events	8,000
This line covers the cost of support for diocesan youth programs and events including middle school weekends, high school events and an event for young adults.		
182940	Christian Ed Collaboration	2,025
This line covers the cost of a collaboration of Christian Ed providers.		
182970	Adult Formation	2,000
This line covers the cost of support for Adult Formation.		
184400	Education for Ministry	2,400
Education for Ministry ("EfM") is a program of theological education by extension from The School of Theology Extension Center, the University of the South, Sewanee, Tennessee. This line covers the cost of the license.		

185201	Bishopswood Support	50,000
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This line covers the cost of support for the diocese's Camp Bishopswood.

**Knowing the Hope – We are mission outposts for the proclamation of the gospel of Jesus Christ. These resources support congregations and clergy.**

182600	Transition Ministry	2,000
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This line covers the cost of support for congregations' search processes.

182601	Congregational Consultants	1,000
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This line covers the costs of a trained network of consultants available to provide outside expertise and facilitation in a wide variety of congregational situations.

184000	Ordination Process	50,000
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This line supports education and internships for those in the ordination process.

184100	Commission on Ministry Expense	4,500
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The Commission on Ministry assists the Bishop by determining the present and future needs for ministry in the diocese, recruiting and selecting persons for Holy Orders.

184101	Deacon Formation Program	5,065
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The Deacon Formation Program is a program of preparation for ordination to the Diaconate. This line covers the cost of facilitators and student expenses. Income from tuition is used to offset training expenses.

185000	Chaplain to Retired Clergy	200
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This line covers the expenses incurred by the Chaplains to Retired Clergy.

185800	Community of Deacons	1,500
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This line item covers expenses related to Deacons' assignments carried out for the Bishop, for dues to the national organization and its publications, for the meetings of the Community of Deacons, and for expenses of the Archdeacon.

190109	New Initiatives	17,000
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This line covers the costs of New Initiative grants.

190111	Stewardship and Evangelism	1,250
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This line covers the cost of a consultant for stewardship, diocesan membership in The Episcopal Network for Stewardship, and materials for planned giving, capital campaigns and annual giving campaigns.

STRATEGIC MISSION SUPPORT	87,050
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**Claiming our inheritance – We join the Episcopal Church to be the Diocese of Maine. These resources fulfill our canonical responsibilities, fund technology and physical plan needs, and support the Bishop's Office.**

180101	National Church Assessment	284,228
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The assessment formula is 15.0% of 2019 diocesan income after an exemption of \$140,000 had been deducted.

180300	Provincial Synod Assessment	7,225
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The Dioceses of the New England states comprise the Province of New England. Each Diocese is assessed a portion of the total Provincial program budget based on the number of communicants in good standing.

180400	Travel, General Convention (2021)	500
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Reserve funds for the deputies from our Diocese to attend the General Convention to be held in 2021.

180600	Travel, Lambeth (2022)	500
Reserve funds for Bishop and spouse to attend the Anglican Communion gathering in England.		
180750	Travel, Episcopal Youth Event (2021)	500
Reserve funds to assist in sending youth and adult chaperones to the Triennial Episcopal Youth Event.		
190100	Diocesan Council Meetings	3,000
This account covers meeting costs and travel reimbursement for Diocesan Council members.		
190103	Finance Committee	300
Travel reimbursement, postage and copying costs are covered under this line.		
190110	Disciplinary Process	2,000
To cover travel and training costs for Maine members of the three-diocese Disciplinary Board.		
190113	Diocesan Coordinators/Representatives	500
Reserve funds to cover the expenses for diocese participation in provincial and churchwide meetings.		
190201	Standing Committee	7,500
Monies from this line covers postage, copying, meeting expenses and travel reimbursement for members.		
190500	Convention Arrangements	17,250
Costs of setting up and running the 2021 Diocesan Convention. Cost of facilities, refreshments and meals, equipment, and printed materials are included in this line.		
190600	Diocesan Audit	5,500
This account covers the cost of the annual audit of the diocese's 2020 financial reports.		

## **Loring House, Bishop and Staff Costs**

190802	Diocesan Communications/Web Site – Digital Administration	9,000
This line covers the cost for the diocesan website and domain services, Basecamp for project management, Zoom for online meetings, social media promotions, and live-streaming and video on demand of events.		
190805	Information Technology	20,000
This line covers the cost of acquiring and maintaining the software and computer hardware systems at Loring House.		
1908XX	Infrastructure Integrations	12,000
This line covers the intended annual costs of an integrated system of database, accounting, online giving, and computer functions.		
191100	Archives	2,000
This line covers costs required to safely store and catalogue diocesan and parish records, and to support occasional technical assistance from a consultant.		
191800	Diocesan Use of Cathedral	29,555
This line covers the amount paid to the Cathedral Church of St. Luke to help defray the costs of the diocese's use of the Cathedral. The amount is equal to 5% of the All Other Operating Expenses line of St. Luke's 2019 Parochial Report.		
192203	Parish Administrator's Collaborative	500
This line covers the cost of meetings of congregation administrators.		
Loring House Operations		
192001	Utilities - Electric	4,250
192002	Utilities - Water/Sewer	750
192003	Utilities - Heating Oil	7,500
192100	Supplies	7,000
These lines cover the costs of utilities, maintenance and janitorial supplies; refreshments for visitors to Loring House and office supplies such as paper, envelopes, toner, paper clips, etc.		

192200	Property & Casualty Insurance	14,000
This line covers the cost of the diocese's commercial insurance package, i.e. property, liability, automobile, Directors and Officers, Worker's Compensation, Crime insurance, and other coverages.		
192300	Parking	3,600
This line covers the cost of parking space rental for Bishop and staff.		
192301	Maintenance – Cleaning	12,012
This line covers the cost for cleaning and general maintenance of Loring House.		
1923XX	Maintenance – Snow	5,500
This line covers the cost of snow removal and the ice treatment for walks and stairs.		
1922XX	Maintenance – Recycling	650
This line covers the cost of recycling waste from Loring House.		
1923XX	Maintenance – Other	2,500
This line covers the miscellaneous costs associated with maintaining the Loring House office space.		
1923XX	Maintenance – Labor	1,000
This line covers the cost of installing and removing air conditioners and other seasonal equipment moves.		
192302	Maintenance - Capital Expense	2,500
This line covers the costs of major maintenance and replacement items for Loring House.		
192303	Maintenance – Capital and Roof Reserve	1,000
This line reserves funds for planning the rehabilitation and remodeling of the interior of Loring House.		
192500	Phone/Internet	16,700
This line covers the cost of diocesan office phone service, long distance charges, incoming toll-free calls, and cell phone service for the Bishop and staff.		
192600	Postage	2,300
This line covers the cost of mail and package service for diocesan administration.		
192700	Depreciation	3,000
This line covers annual depreciation of capitalized furnishings and equipment.		
192701	Maintenance contracts/leases	8,500
This line covers the cost of maintenance contracts and leases for copiers, phone system, postage meter and alarm system.		
192800	Bank service fees	1,800
This line covers bank-related service costs.		
192900	Miscellaneous	50
This line covers miscellaneous expenses not covered by other expense lines.		
193000	Legal Expenses	750
This line covers the cost of legal consultations not handled by the Chancellor (the Chancellor is the Bishop's Counsel) and to continue building reserve monies for unanticipated legal expenses with funds not expended for current year expenses. This line also covers travel and registration fees for the Chancellor to attend provincial and other gatherings of Diocesan Chancellors.		
194XXX	Salaries/Housing/Benefits	892,266
See the detailed schedule for individual positions making up the Bishop and Staff budget category for the 2021 budget year. This line covers cash compensation, Social Security employer contribution (lay employees), self-employment tax reimbursement (clergy employees), the employer portion of the medical/dental/life insurance package and casual labor.		
194300	Pension	115,896
This line covers the employer pension payments for Bishop and staff.		

194500 Business Travel Expenses 18,000  
This line covers the cost of Bishop and staff travel, lodging, meals on the road, and mileage reimbursement.

194600 Staff Continuing Ed 6,000  
This line covers the cost of enabling staff to obtain continuing education and update their skills.