

# The 2025 Narrative Budget (Proposed)

## Vision and Theology Drivers for the 2025 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	2025 Budget Amount
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### INCOME

#### Assessments

170100	Assessments	1,587,688
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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. 2023 Parochial Report NOI is used for the 2025 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 2025, the remainder percentage is 15.0%.

170101	Prior Year Assessments	0
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As part of a transition to a modified accrual accounting methodology, assessments are now fully recognized in the year they are due and held in a receivable if unpaid at year end.

#### Endowments

Endowment funds managed by the Trustees of Diocesan Funds:

171602	Episcopate Fund Income	79,000
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Income received from an endowment designated for the Bishop's stipend and pension.

179000	Investment Income	150,409
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Income received from diocesan endowments designated for diocesan mission purposes.

179100	Clergy Intern Endowments	17,000
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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	12,000
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Income received from an endowment designated for Loring House expenses.

179300	Trustee Income for Bishop Housing	10,000
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Income received from an endowment designated for the Bishop's housing.

179400	Reserve Medical Income	9,000
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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)	22,000
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)	22,000
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)	23,000
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	15,000
Income received from an endowment created by the One in Christ capital campaign designated to reduce congregations' assessments.		
179700	One in Christ/Campus Ministry	31,000
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	39,000
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	19,000
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	30,000
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	60,000
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.		
170700	Diocesan Central Payroll	16,240
Income from fees charged to churches for payroll services.		

## **Reserves**

179942	Loring Fund Reserve Appropriation for CFC	10,000
Transfers from various reserves for specific program areas or to reduce existing reserve.		

## 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.		
180320	Wilson Center	2,500
Funding for a non-denominational spirituality center at the University of Maine in Orono.		
180320	Commission on Justice	2,000
Funding for support of the Commission on Justice.		
180900	International Outreach	10,000
This is the diocesan commitment to international outreach.		
180950	Domestic Outreach	20,000
This is the diocesan commitment to domestic outreach.		
186900	Committee on Indian Relations	4,640
This line covers Committee work and scholarship funds for the Wabanaki K100 event.		
1869XX	Portland - St. Elizabeth's Pantry	5,000
This line covers the cost of diocesan support for the Jubilee Center at St. Elizabeth's Pantry in Portland.		
186920	Augusta - Bridging the Gap	5,000
This line covers the cost of diocesan support for Bridging the Gap in Augusta.		
186960	Seeds of Hope Neighborhood Center	5,000
This line covers the cost of diocesan support for the Jubilee Center in Biddeford.		
186970	Trinity Jubilee Center	5,000
This line covers the cost of diocesan support for Trinity Jubilee Center in Lewiston.		

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

182900	Youth Ministry Program/Youth Events	5,000
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.		
1829xx	Summer Finale	4,000
This line covers the cost of the end of summer family/youth event.		
1829xx	Young Adult Formation	500
This line covers the cost of support for Young Adult Formation.		
182940	Christian Ed Collaboration	500
This line covers the cost of support for Christian Ed Collaboration.		
182970	Adult Formation	3,000
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	67,500
This line covers the cost of support for Camp Bishopswood.		
185803	Spring Training	2,000
This line covers the cost of support for the Spring Training program.		
185805	Clergy Formation Committee	15,000
This line covers the cost of the diocese’s program for clergy continuing education.		

**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
This line covers the cost of support for congregations’ search processes.		
182601	Congregational Consultants	500
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.		
182602	Fresh Start Clergy Continuing Education	500
This line covers the costs of a program for training for priests new to a Diocese of Maine church call.		
182801	On-line Giving Fees	4,000
This line covers the costs for the diocese program for on-line giving to churches and diocese-related organizations.		
184000	Clergy Internships/Seminary Support	50,000
This line supports education and internships for those in the ordination process.		
184100	Commission on Ministry Expense	2,500
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	5,000
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.		
184102	Background Checks	250
This line covers the Diocese portion of individual applicant background checks.		
185000	Chaplain to Retired Clergy	750
This line covers the expenses incurred by the Chaplains to Retired Clergy.		
185800	Community of Deacons	200
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	18,000
This line covers the costs of New Initiative grants.		
190111	Stewardship and Evangelism	1,600
This line covers the cost of diocesan membership in The Episcopal Network for Stewardship.		
STRATEGIC MISSION SUPPORT		123,750

**Claiming our inheritance – We are the Episcopal Church in the State of Maine. These resources fulfill our canonical responsibilities, fund technology and physical plan needs, and support the Bishop’s Office.**

180101	National Church Assessment	260,971
The assessment formula is 15.0% of 2022 diocesan income after an exemption of \$200,000 had been deducted.		
180300	Provincial Synod Assessment	7,225
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 (2025)	20,000
Reserve funds for the deputies from our Diocese to attend the General Convention to be held in 2025.		
180750	Travel, Episcopal Youth Event (2025)	1,000
Reserve funds to assist in sending youth and adult chaperones to the Triennial Episcopal Youth Event.		
190100	Diocesan Council Meetings	5,000
This account covers meeting costs and travel reimbursement for Diocesan Council members.		
190108	End of Year Reserve	10,178
This account covers meeting costs and travel reimbursement for Diocesan Council members.		
190110	Disciplinary Process	500
To cover travel and training costs for Maine members of the three-diocese Disciplinary Board.		
190201	Standing Committee	1,500
This covers miscellaneous costs of the Committee.		
190500	Convention Arrangements	12,500
Costs of setting up and running the 2025 Diocesan Convention. Cost of facilities, refreshments and meals, equipment, and printed materials are included in this line.		
190600	Diocesan Audit	20,000
This account covers the cost of the annual audit of the diocese’s 2022 and 2023 financial statements.		

**Administering the Beloved Community - Loring House, Bishop and Staff Costs**

190802	Diocesan Communications/Web Site – Digital Administration	20,000
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	10,000
This line covers the cost of acquiring and maintaining the software and computer hardware systems at Loring House.		
190xxx	Admin & Finance Software/Cloud Applications	7,500
This line covers the intended annual costs of an integrated system of database, accounting, online giving, and computer functions.		
190910	Copyright Licenses and Fees	1,500
This line covers the user costs for materials used in online communications and worship services.		
191100	Archives	15,540
This line covers costs provided by HistoryIT to safely store and catalogue diocesan and parish records, and the ongoing initiative to digitize the existing collection.		

191800	Diocesan Use of Cathedral	35,371
This line covers the amount paid to the Cathedral Church of St. Luke to help defray the costs of diocesan use of the Cathedral. The amount is equal to 5% of the All Other Operating Expenses line of St. Luke's 2022 Parochial Report.		
192203	Parish Administrator's Collaborative	600
This line covers the cost of meetings of congregation administrators.		
Loring House Operations		
192001	Utilities - Electric	4,500
192002	Utilities - Water/Sewer	1,000
192003	Utilities - Heating Oil	6,000
192100	Supplies	6,000
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	18,275
This line covers the cost of the diocesan 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	6,000
This line covers the cost for cleaning and general maintenance of Loring House.		
192303	Maintenance – Capital and Roof Reserve	100
This line reserves funds for planning the rehabilitation and remodeling of the interior of Loring House.		
192304	Maintenance – Snow	3,500
This line covers the cost of snow removal and the ice treatment for walks and stairs.		
192305	Maintenance – Recycling	400
This line covers the cost of recycling waste from Loring House.		
192306	Maintenance – Other	1,100
This line covers the miscellaneous costs associated with maintaining the Loring House office space.		
192307	Maintenance – Labor	600
This line covers the cost of installing and removing air conditioners and other seasonal equipment moves.		
192500	Internet Connectivity Landline Service	14,000
This line covers the cost of diocesan office phone service, long distance charges, and incoming toll-free calls for the Bishop and staff.		
192600	Postage	2,500
This line covers the cost of mail and package service for diocesan administration.		
192700	Depreciation	2,400
This line covers annual depreciation of capitalized furnishings and equipment.		
192701	Maintenance contracts/leases	7,500
This line covers the cost of maintenance contracts and leases for copiers, phone system, postage meter and alarm system.		
192800	Bank service fees	3,000
This line covers bank-related service costs.		
192900	Miscellaneous	50
This line covers miscellaneous expenses not covered by other expense lines.		

193000	Legal Expenses	500
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.		
6560	Payroll Service Costs	36,000
This line covers payroll costs from ADP for Loring House staff and costs for the diocesan payroll not covered by the current fees.		
194XXX	Salaries/Housing/Benefits	1,018,067
See the detailed schedule for individual positions making up the Bishop and Staff budget category for the 2025 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.		
194010	Contractors	35,200
This line covers work done for the Bishop by those not on the payroll.		
See the detailed schedule for individual areas requiring additional staff support.		
194300	Pension	130,120
This line covers the employer pension payments for Bishop and staff.		
194500	Business Travel Expenses	25,000
This line covers the cost of Bishop and staff travel, lodging, meals on the road, and mileage reimbursement.		
194600	Staff Continuing Ed	20,000
This line covers the cost of enabling staff to obtain continuing education and update their skills.		