

# Diocese of Eau Claire Inc

## 2018 Draft Budget

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**Diocese of Eau Claire Inc**  
**2018 Draft Budget Executive Summary**

**2018 INCOME (\$266,800)**

**Apportionment.** \$141,600 budgeted for 2018, a \$1,900 increase from 2017. Apportionment percentage is unchanged at 10%. As compared to 15% Apportionment, this is equivalent to a \$70,000 investment in local congregations. Relative to 22%, it's a \$170,000 investment. Apportionment Reduction Dollars can be used by a congregation's leadership to relieve budget pressures, expand their congregation's ministry, and/or fund Outreach in their local community and beyond.

**Endowment Income.** \$121,200 budgeted for 2018, a \$6,200 increase from 2017. Total Return management strategy continues. Not more than 5% of the diocese's \$2.9 million Endowment will be taken as income. Provision for a 2018 market correction of 15% is included in the budget.

**All Other Income.** Bishop Lambert previously announced he expects to retire as our bishop fall 2020. While he expects Lambeth to convene a few months before his retirement, he announced to Leadership Council on October 14<sup>th</sup> he will not attend. At the bishop's suggestion, up to \$4,000 will be released from the Lambeth Reserve back to the Diocesan Budget so the 2017 practice of allowing all to attend Camp Horstick fee-free can continue.

**2018 EXPENSES (\$266,800)**

**Part-Time Episcopate.** \$1,600 increase to \$78,300 (\$37,700 Salary, \$16,800 Housing, \$1,260 Dental Insurance, \$22,540 Accountable Plan).

**Half-Time Diocesan Administrator.** \$700 increase to \$32,700.

**Help Clergy.** \$35,300 budgeted to fully fund Retiree Life & Supplemental Medical Insurance for 6 clergy, 4 clergy spouses, and 1 lay person. \$5,000 budgeted for Clergy Retreat, \$4,500 for Priest's Car Fund Reserve. \$2,100 for Background Checks & Psych Exams, \$2,500 for Clergy Ordinations & Support, and \$1,000 for Continuing Education.

**Note: the Help Clergy Budget has more than doubled from \$24,086 Actual in 2011 to \$50,400 Budget in 2018 due to expanded support for the above items.**

**Help Others.** \$15,600 to the National Church, \$500 College for Bishops, \$500 to the Wisconsin Council of Churches, \$300 for the ECUSA mandated Province V assessment, and \$300 for Outside Ministries TBD.

**Help Our Ministries.** \$22,000 for Camp Horstick. **Campers and Adult Leaders who are Members of Congregations as well as Friends of Members can attend fee-free.** \$3,500 for Diocesan Convention including Honorarium & Travel for a Convention Speaker, \$2,000 for Resource 2.0, and \$3,600 for Diocesan Ministries TBD.

**Office Expenses.** \$22,700 total. \$6,460 rent to the Cathedral for Office Space. \$5,300 for the ECUSA mandated Audit (\$5,300 paid by Diocese, \$1,550 by Buffington Trust). \$3,600 for insurance (D&O Liability, sexual misconduct, umbrella – Buffington is billed separately), \$1,000 for Web Page Development.

**Save For Future Expenses.** \$23,400 will be escrowed in 2018. Escrowed funds are on-target to provide:

- \$31,800 to send a full deputation to General Convention Austin 2018. Salt Lake City 2015 cost was \$28,100.
- \$60,000 to elect our next bishop in 2020. 2013 cost to elect, install, and move Bsp Lambert was \$50,000.
- \$17,500 for Bsp Lambert's successor and spouse to attend Lambeth Conference in London when one convenes.
- \$8,000 for office equipment technology repairs, replacements, and upgrades
- \$5,200 to fund attendance at EYE 2020 (Episcopal Youth Event). EYE 2017 Actual was \$4,700

**Trust Point Inc Management Fee.** \$13,200 (0.6% of Endowment MV).

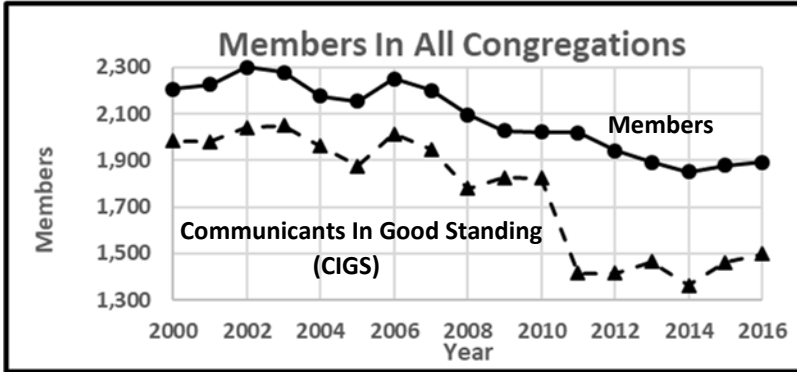
Bob Weathers, Treasurer  
For the Executive Council



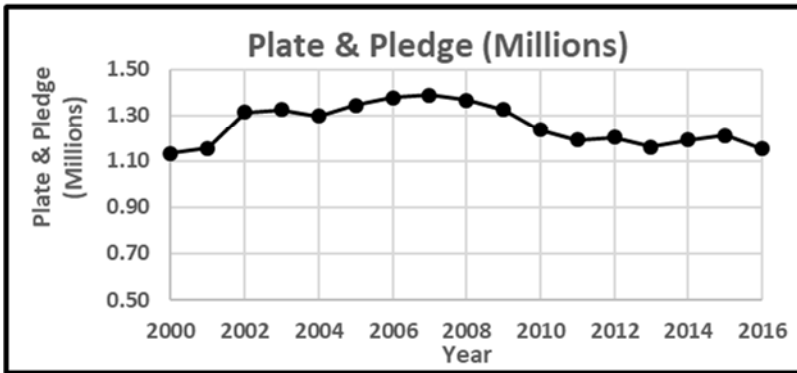
# Diocese of Eau Claire Inc

## 2018 Draft Budget Narrative

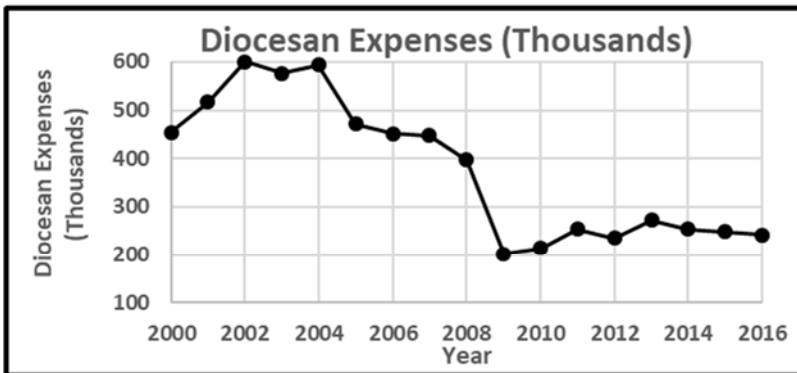
**2017 Budget Projected Results.** The 2017 Diocesan Ministry Budget is predicated on receipts of \$254,700 (\$139,700 Apportionment, \$115,000 Endowment Income). Disbursements are budgeted at the same amount. Based on 2017 year-to-date performance, receipts and disbursements are expected to range from on-budget to a small deficit of a few thousand dollars at year-end. The \$35,300 carryover from earlier years is sufficient to absorb a year-end deficit should one materialize.



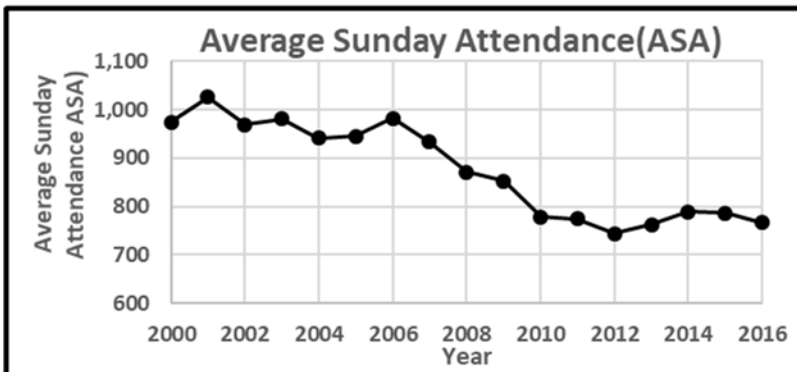
**Parochial Reports.** Parochial Reports for 19 of the diocese's 20 congregations have been received. The missing report is from one of our smallest congregations and will not materially affect the budget. Reports were due in the Diocesan Office March 15<sup>th</sup>. Timely submission of Parochial Reports is a continuing problem



It appears the diocese's slow but steady **Membership** contraction that started in 2006 may have finally bottomed. **Membership** increased from 1,880 to 1,892 from 2015 to 2016. **CIGS** increased from 1,462 to 1,499. However, membership increases did not convert to an increase in Average Sunday Attendance (see below).



**Plate & Pledge** decreased by \$60,000 last year, from \$1.21 million in 2015 to \$1.15 million in 2016, a 5.0% decrease.



Executive Council and the Trustees continue proactively managing **Diocesan Expenses**. Even though \$10,800 in unbudgeted expenses were added in 2017, savings were found elsewhere so a balanced budget is within reach at year-end.

**Average Sunday Attendance** decreased by 2.5% last year (787 in 2015 vs 767 in 2016). This 2.5% drop in ASA likely caused the 5.0% drop in Plate & Pledge.

# Diocese of Eau Claire Inc

## 2018 Draft Budget Narrative

**Diocesan Budget 2008 To 2015.** In the few years immediately after Bishop Whitmore's 2008 resignation, the Diocesan Budget was very volatile, fluctuating between large surpluses and large deficits. This volatility resulted as the diocese transitioned from a full-time bishop to being without to an Interim and finally to a Permanent Part-Time Bishop. At the same time, the diocese changed from 22% Apportionment to 15% and finally to the current 10%. Since arriving at this "new normal" of 10% Apportionment with a Part-Time Bishop, the volatility in the Diocesan Budget has nearly disappeared. Although diocesan finances remain fragile, leadership of the Bishop, Trustees, Executive Council, and Standing Committee combined with their joint commitment to live within what the diocese can afford has been instrumental in stabilizing diocesan finances. Going forward, I expect the diocesan budget to balance over a normal business cycle of 7 to 10 years. I believe a modest deficit of a few thousand dollars in one year will be offset by a modest surplus in another.

**2018 Draft Budget Income.** Apportionment is kept at 10% for 2018. As compared to 15% Apportionment, this represents \$70,000 being invested directly in the mission and ministry of congregations in the diocese. As compared to 22% Apportionment, it's a \$170,000 investment. This approach (e.g. a 10% rather than 15% or 22% Apportionment) implements the strategy that the priest-in-charge and lay leadership of a congregation are best able to decide how to use this money to positively impact their local ministry and grow the diocese. Although 10% Apportionment limits the diocese, it nonetheless provides enough funds so the diocese can continue to provide essential services. Congregations are free to use Apportionment Reduction Dollars to relieve pressure on their own budget, expand their congregation's ministry, and/or fund Outreach in their local community and beyond.

While Endowment Income has benefited recently from a strong Bull Market, it appears this phenomenon may have run its course and a return to more modest stock market growth is likely.

A realistic projection for 2018 is Income will be about \$266,800 (\$141,600 Apportionment, \$121,200 Endowment Income, and \$4,000 released from Lambeth Reserve back to the budget). The Endowment Income budget includes a provision for an average 2018 market correction of 15%. Shrinkage of Plate & Pledge (causing congregations to underpay Apportionment) combined with a downturn in the stock market could easily lead to a decline in receipts of \$10 to \$15 thousand or even more. Nonetheless, recent fiscal management strategies of diocesan leadership have well-positioned us so all ministries can continue uninterrupted even if such an unfortunate set of circumstances develops.

The Diocesan Endowment Fund portfolio is deposited at Trust Point Inc and has a Market Value of \$2.9 million. It's managed on a **Total Return** basis. Target Total Return over a 7 to 10-year business cycle is 7 percent annually. Of this, not more than 5 percent is taken as income; the remainder is reinvested as a hedge against inflation. The 5 percent distribution is at the very high end of what professional not-for-profit portfolio managers suggest (3 to 5 percent). To succeed, this approach requires the fiscal discipline to not withdraw more than 5% annually (and preferably an amount a bit smaller than that). The temptation to withdraw excessive amounts is greatest during Bull Runs such as the one just experienced. But the gains during a Bull Market are needed to offset the inevitable Bear Market that always follows.

**2018 Draft Budget Expenses.** Pages 4 through 11 discuss the 2018 Budget by major functional classification. Headings are arranged as "**Parent Account (2018 Budget vs. 2017 Budget)**". Page 12 is a summary of the 2018 Budget compared to actual performance over the last 5 years as well as the projected Change In Fund Balances from 2016 to 2017. Pages 13 to 16 show a line-by-line listing of the 2018 Budget compared to actual performance since 2013.

## Diocese of Eau Claire Inc 2018 Draft Budget Narrative

### Part-Time Episcopate Pay Package (\$78,300 vs. \$76,700)

Here is the Budget recommended for the Episcopate for 2018.

	2018	2017	2017	2016	2015
	Budget	Projected	Budget	Actual	Actual
<b>600000 · Episcopate (Part-Time)</b>					
<b>601000 · Salary</b>	37,700	37,200	37,200	36,150	35,500
<b>602000 · Housing</b>	16,800	16,800	16,800	16,425	15,775
<b>603000 · Dental Insurance</b>	1,260	1,220	1,220	1,289	1,188
<b>604000 · Accountable Plan</b>					
<b>604100 · Mileage</b>	7,500	7,500	7,500	6,882	6,908
<b>604200 · Pastoral Care</b>	5,040	4,580	5,000	4,637	4,570
<b>604300 · Extra-Diocesan Travel TBD</b>	4,100	5,700	3,980	7,086	8,312
<b>604400 · HOB Spring Meeting</b>	2,500	2,200	2,500	2,487	2,887
<b>604500 · HOB Fall Meeting</b>	-	2,200	2,500	2,366	-
<b>604600 · General Convention</b>	2,500	-	-	-	2,194
<b>604700 · Cell Phone Allowance</b>	900	-	-	-	-
<b>Total 604000 · Accountable Plan</b>	<u>22,540</u>	<u>22,180</u>	<u>21,480</u>	<u>23,458</u>	<u>24,871</u>
<b>Total 600000 · Episcopate (Part-Time)</b>	<u><b>78,300</b></u>	<u><b>77,400</b></u>	<u><b>76,700</b></u>	<u><b>77,322</b></u>	<u><b>77,334</b></u>

1. **Salary.** Because Bishop Lambert is already drawing his Clergy Pension from the Church Pension Fund, there are salary limits imposed on him by CPG. The budgeted salary remains within the CPG Guideline.
2. **Housing.** The diocese rents a house for the bishop at 662 Galloway St, a few blocks from the Cathedral. The house was selected by the Lambert's. The bishop pays utilities. In 2018, rent will be \$1,400 per month. The Lambert's are well-satisfied with the property and want to remain there.
3. **Dental Insurance.** The diocese provides Dental Insurance for the Lambert's through Episcopal Church Medical Insurance. 2017 cost is \$101 per month. 2018 cost is budgeted at \$105 per month. Actual 2018 premiums will be announced by Church Insurance late 2017.
4. **Accountable Plan.** This plan is approved by the IRS and ECUSA as a way of funding the bishop's ministry expenses without generating taxable income to him. Here's how it works. The bishop has a credit card allowing him to charge expenses to the diocese. He provides receipts to the Diocesan Treasurer as expenses are incurred, a IRS/ECUSA requirement. The Diocesan Treasurer reconciles the bishop's credit card monthly. The 2018 Budget is \$22,540, about the same as in 2017.
  - **Mileage.** The bishop is reimbursed for mileage to support his diocesan ministry at the IRS allowed business rate of 53½¢ per mile for 2017. \$7,500 is budgeted for 2018. The 2018 rate will be announced in December.
  - **Pastoral Care.** This sub-account is used for the bishop's ministry expense (fellowship, lodging, annual visits to congregations, and the like). It is not used for his personal expenses. \$5,040 is budgeted for these expenses in 2018.

# Diocese of Eau Claire Inc

## 2018 Draft Budget Narrative

- ***Extra Diocesan Travel TBD.*** From time-to-time, the bishop travels outside the diocese to advance diocesan ministry and advocate on our behalf. A 2017 example was \$4,598 for the bishop and spouse to travel to Zimbabwe. \$4,100 is budgeted for these expenses in 2018.
  - ***HOB Spring Meeting.*** \$2,500 is budgeted for the bishop and spouse to attend the House of Bishop's March 2018 meeting at Camp Allen TX.
  - ***HOB Fall Meeting.*** In non-General Convention years, \$2,500 is budgeted for the bishop and spouse to attend the House of Bishop's fall meeting. Since 2018 is a General Convention year, the HOB Fall Meeting is replaced with a meeting of HOB at Convention.
  - ***General Convention.*** General Convention occurs every third year. In 2018, it convenes in Austin TX in July. \$2,500 is budgeted for the bishop and spouse to attend General Convention in 2018.
  - ***Cell Phone Allowance.*** A \$900 tax-free allowance payable \$75 per month is budgeted for the bishop's cell phone. This expense is needed to allow the bishop to remain in contact with the diocese as he travels.
5. **Medical Insurance.** The Lambert's provide their own Medical Insurance.
6. **Jesse Ball du Pont (JBdP) Grants.** In 2016, the bishop received a \$10,000 Grant from JBdP for his Discretionary Fund. While the grant was renewed in 2016 for use in 2017, JBdP has notified the bishop it will not be renewed in future years. This grant is under the exclusive control of the bishop and is not part of the Diocesan Budget. Grant disbursements made by the bishop from this money are audited at year-end along with all other diocesan financial records. In addition, the Bishop's Discretionary Fund checking account is reconciled monthly by the Diocesan Treasurer. In 2017, most of the JBdP Grant was used to support priests from the Diocese of Harare studying at Nashotah House. The bishop awarded a few smaller grants to support programs, projects, and clergy ministries not funded by the Diocesan Budget. Funds are not used for the bishop's personal expenses.
- Working with leadership of Bayfield Christ Church, the bishop applied for a \$15,000 JBdP Grant to help Bayfield deal with mold issues and air-condition the church. While no official word has been received, prospects appear good the grant will be approved.
7. **Personal Expenses.** Because the bishop is part-time, he travels between Eau Claire and his home in Florida several times a year. The bishop also has family in Eastern Wisconsin as well as many friends there because of his past service in the Diocese of Milwaukee. When the bishop makes these personal trips to Florida and Eastern Wisconsin, he pays for them himself. None of these expenses are paid by the diocese.

## Diocese of Eau Claire Inc 2018 Draft Budget Narrative

### Half-Time Diocesan Administrator's Pay (\$32,700 vs. \$32,000)

Although the position of Diocesan Administrator has been staffed by both clergy and lay employees over the years, the pay package has historically been administered as a lay employee. In 2014, at the incumbent's request, the position was reclassified as a clergy position. Also at the incumbent's request, medical and dental insurance allowances are paid directly to him rather than paying premiums to an insurer on his behalf. CPG (Church Pension Group) and IRS Guidelines are followed in administering the Diocesan Administrator's Pay Package.

A \$700 increase in Total Compensation is proposed for 2018.

In 2017, about \$1,100 was reclassified from Salary to Housing & Utilities. This affords the incumbent an annual tax savings since Clergy Housing & Utilities are not subject to either State or Federal Taxes. The revised Salary, Housing, and Utilities amounts are within guidelines allowed by the IRS, WI DOR, and CPG.

	<u>2018</u>	<u>2017</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
	<u>Budget</u>	<u>Projected</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>610000 · Dioc Administrator (Half-Time)</b>					
<b>611000 · Paid To Administrator</b>					
<b>611100 · CPG Compensation</b>					
<b>611110 · Salary</b>	12,168	11,844	11,844	12,932	12,932
<b>611120 · Housing</b>	6,300	6,120	6,120	4,615	4,615
<b>611130 · Utilities</b>	912	876	876	923	923
<b>611140 · 50% SECA On CPG Compensation</b>	1,620	1,560	1,560	1,530	1,530
<b>Total 611100 · CPG Compensation</b>	<u>21,000</u>	<u>20,400</u>	<u>20,400</u>	<u>20,000</u>	<u>20,000</u>
<b>611200 · Medical Insurance Allowances</b>					
<b>611210 · Premium Allowance</b>	4,896	4,896	4,896	4,843	4,843
<b>611220 · 100% SECA On Medical Ins Allwnc</b>	1,068	1,068	1,068	1,063	1,063
<b>611230 · 15% Med Ins Allwnc Tax Offset</b>	1,056	1,056	1,056	1,042	1,042
<b>Total 611200 · Medical Insurance Allowances</b>	<u>7,020</u>	<u>7,020</u>	<u>7,020</u>	<u>6,948</u>	<u>6,948</u>
<b>611300 · Dental Insurance Allowances</b>					
<b>611310 · Premium Allowance</b>	636	636	636	594	594
<b>611320 · 100% SECA On Dental Ins Allwnc</b>	144	144	144	130	130
<b>611330 · 15% Dntl Ins Allwnc Tax Offset</b>	120	132	132	128	128
<b>Total 611300 · Dental Insurance Allowances</b>	<u>900</u>	<u>912</u>	<u>912</u>	<u>852</u>	<u>852</u>
<b>Total 611000 · Paid To Administrator</b>	<u>28,920</u>	<u>28,332</u>	<u>28,332</u>	<u>27,800</u>	<u>27,800</u>
<b>612000 · Pension</b>	<u>3,780</u>	<u>3,668</u>	<u>3,668</u>	<u>3,600</u>	<u>3,600</u>
<b>Total 610000 · Dioc Administrator (Half-Time)</b>	<u>32,700</u>	<u>32,000</u>	<u>32,000</u>	<u>31,400</u>	<u>31,400</u>

# Diocese of Eau Claire Inc

## 2018 Draft Budget Narrative

### Help Clergy (\$48,500 vs. \$42,600)

- Retired Clergy Life and Health Insurance.** This is a grandfathered obligation. Anyone serving the Diocese prior to the end of 1993 gets supplemental insurance paid by the diocese. This includes spouses. Here is the benefit:

*You turn 65 and get Medicare. Church Pension Denominational Health Plan provides Comprehensive Health Coverage. The Diocesan Retired Clergy funding moves Supplemental Coverage to Platinum Coverage. Biggest part of this is no co-pays for those covered. The bishop believes this is as high as this obligation will go.*

Those qualifying for and receiving this benefit are:

Life Insurance	Medical Insurance	
Kirby, Scott	Beauchamp, Gladys	Stamm, George (Retiree+1)
Rogers, Sampson	Brown, Alice	Usher, Evelyn
Vierbicher, Donna	Gardner, Bruce	Vierbicher, Donna (Lay)
Wantland, William	Kirby, Scott (Retiree+1)	Wantland, William
	Rogers, Sampson	

Individual Life Insurance premiums are budgeted at \$200 annually. Medical Insurance premiums for each clergy and clergy spouse is \$2,580 annually. The one Lay premium is \$6,840 annually. The Lay Premium is much higher because it is not subsidized by the Church Pension Fund.

- Clergy Retreats & Renewal.** \$5,000 is budgeted to support Diocesan Clergy Retreats & Renewal Activities.
- Priest's Car Fund Reserve.** \$4,500 is budgeted for Priest's Car Fund Reserve. \$100 is set aside every six months (January and July 1<sup>st</sup>) for each Active Parochial Priest (14) and each Priest Available for Supply (6) as determined by the bishop. Funds can be withdrawn on request to the Diocesan Treasurer. Money can be used for car expenses incurred in support of the priest's ministry. Auto repair bills and receipts must be submitted with reimbursement requests so reimbursements are not taxable income to the priest. Priests expected to be eligible in 2018 are:

Active Parochial Priests			Priests Available For Supply	
Augustine, Patrick	Greene, Michael	Scheff, Tanya	Charles, Kathy	Michaud, Ellie
Augustine, Peter	Hancock, Art	Stamm, George	Gardner, Bruce	Miller, Richard
Bauer, Dave	Kirby, Scott	Usher, Guy	Hoekstra, Bob	Rasmus, John
Broughton, Jackie	Kuschel, Catherine	Zook, Aaron		
Burns, Steven	Radant, Bill			

- Background Checks & Psych Exams.** \$2,100 is budgeted for background checks and psych exams required before ordination. Psych Exams cost \$400 to \$500 and background checks are about \$50.
- Clergy Ordinations & Support.** \$2,500 is budgeted to support newly ordained priests and deacons. Typical disbursements are framing of ordination documents and graduation gifts.
- Clergy Continuing Education.** \$1,000 is budgeted for Diocesan Clergy Continuing Education.



**Diocese of Eau Claire Inc  
2018 Draft Budget Narrative**

**Help Others (\$17,400 vs. \$20,100)**

These funds are used to pay ECUSA National Assessment (\$15,600), make annual donations to the College for Bishops (\$500) and Wisconsin Council of Churches (\$500), pay our ECUSA mandated Province V Assessment (\$300), and support Outside Ministries TBD (\$300).

**Help Diocesan Ministries (\$31,100 vs. \$21,600)**

1. **Camp Horstick.** For the last several years, Diocesan Convention urged greater budget emphasis be placed on Youth Ministry. In response, diocesan financial support of Camp Horstick increased from \$3,710 in 2014 to \$10,465 in 2016.

For 2017, Executive Council proposed and Convention adopted a Budget that provided \$15,000 for up to 55 campers to attend Camp Horstick fee-free. This represented a 50% increase in attendance relative to the 2014 to 2016 average of about 35 campers and adult leaders each year. Campers were encouraged to bring their friends who could also attend fee-free.

Actual 2017 attendance was 77 and cost was \$21,175 (\$275 per camper). Executive Council approved an additional \$6,175 for Camp Horstick 2017 with the extra money coming from the 2016 Ministry Budget Surplus of \$10,722.

<u>Summer Camp Horstick Attendance And Cost</u>				
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Attendees:</b>				
<b>Campers - Members</b>	<b>33</b>	<b>27</b>	<b>33</b>	<b>25</b>
<b>Campers - Friends</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adult Leaders</b>	<b>9</b>	<b>4</b>	<b>9</b>	<b>7</b>
<b>Total Attendees</b>	<b><u>77</u></b>	<b><u>31</u></b>	<b><u>42</u></b>	<b><u>32</u></b>
<b>Fee Paid To CrossWoods:</b>				
<b>Fees Paid By Attendees</b>	<b>\$ -</b>	<b>\$ 4,045</b>	<b>\$ 5,430</b>	<b>\$ 3,145</b>
<b>Donations</b>	<b>\$ -</b>	<b>\$ 490</b>	<b>\$ 960</b>	<b>\$ -</b>
<b>Diocesan Scholarships</b>	<b><u>\$ 21,175</u></b>	<b><u>\$ 10,465</u></b>	<b><u>\$ 8,610</u></b>	<b><u>\$ 3,710</u></b>
<b>Paid To CrossWoods</b>	<b><u>\$ 21,175</u></b>	<b><u>\$ 15,000</u></b>	<b><u>\$ 15,000</u></b>	<b><u>\$ 6,855</u></b>

Camper Attendance by congregation is shown on the next page.

For 2018, a \$22,000 Camp Horstick budget is proposed. The 2017 policy allowing Campers and Adult Leaders who are Members of Congregations as well as Friends of Members attend fee-free continues for 2018. The \$22,000 Budget allows up to 80 individuals to attend fee-free. Minimum cost is \$15,000.

**Diocese of Eau Claire Inc  
2018 Draft Budget Narrative**

<u>Sponsoring Congregation</u>	<u>Total</u>		<u>Youth</u>	
	<u>Campers</u>	<u>Adults</u>	<u>Member</u>	<u>Guest</u>
Ashland St Andrew's	11		1	10
Chippewa Falls Christ Church	1		1	
Diocese of Eau Claire	2	2		
Eau Claire Christ Church Cathedral	1		1	
Hayward Ascension	24	3	9	12
Hudson St Paul's	1		1	
La Crosse Christ Church	11	2	8	1
Menomonie Grace Church	17	2	8	7
Owen St Katherine's	2			2
Rice Lake Grace Church	4		1	3
Sparta St John's	3		3	
<b>Totals</b>	<b>77</b>	<b>9</b>	<b>33</b>	<b>35</b>

**Member = Member of Sponsoring Congregation**  
**Guest = Guest of Member of Sponsoring Congregation**

2. **Diocesan Convention Expenses.** \$3,500 is budgeted for Diocesan Convention Expenses. This includes an Honorarium plus travel for a Diocesan Convention Speaker.
3. **Resource 2.0.** This is a Stewardship Training Program sponsored by the College of Bishops, the Episcopal Church's Office of Development, and the Episcopal Church Foundation. Training will take place at Camp Allen TX April 2018.
4. **Diocesan Ministries TBD.** \$3,600 is set aside for Diocesan Ministry opportunities that present themselves during the year.

**Office Expenses (\$22,200 vs. \$25,000)**

These funds are used to run the diocesan office. One of the largest expenses is the ECUSA mandated external audit. While national canons allow congregations to use an Audit Committee, "All accounts of the Diocese shall be audited annually by an independent Certified Public Accountant" (National Canon 1.7.1(f)). The Chancellor advises there is no wiggle-room in this Canon. Wipfli LLC is being used to meet this requirement. Copies of the 2016 Audit are available on request. 2018 cost is \$6,850 with \$5,300 paid by the diocese and \$1,550 by Buffington Trust.

The diocese pays \$6,460 per year rent to the Cathedral for office space. The Internet is shared by the Diocesan and Cathedral Offices and the cost is split equally between them. Other Office Expense budget provisions are made for office supplies, postage, Web Page Development, software purchases, and the Diocesan Journal. Because the office is open only part time, both the Diocesan Administrator and the Bishop have cell phones capable of retrieving messages from the diocese's voice mail; the diocese does not have a traditional landline or FAX. Insurance (office contents and Directors & Officers Liability) is

## **Diocese of Eau Claire Inc 2018 Draft Budget Narrative**

provided through Church Insurance; Buffington Trust pays for insurance for the property it owns. Paychex administers Diocesan Payroll under the supervision of the Diocesan Treasurer. Paychex electronically pays employees monthly via Direct Deposit, prepares and submits all required state and federal tax forms, and prepares all year-end W2s and 1099s.

### **Save For Future Expenses (\$23,400 vs. \$24,200)**

Each month, money is set aside for General Convention Travel, Election Of A Bishop, purchase of Office Equipment, Lambeth Travel, and attendance at the Episcopal Youth Event (EYE). Escrowed funds are on-target to provide:

- \$31,800 to send a full deputation to General Convention Austin 2018.
- \$60,000 to elect our next bishop in 2020.
- \$17,500 for Bsp Lambert's successor and spouse to attend Lambeth Conference in London when one convenes. Bsp Lambert announced he will not attend Lambeth Conference should one convene before his previously announced 2020 retirement.
- \$8,000 for office equipment technology repairs, replacements, and upgrades.
- \$5,200 to fund attendance at EYE 2020 (Episcopal Youth Event). Cost for Diocesan Youth to attend EYE 2017 at the University of Central Oklahoma near Oklahoma City 10-14 July 2017 was \$4,700.

### **Trust Point Inc Management Fee (\$13,200 vs. \$12,500)**

Trust Point Inc manages the Diocesan Endowment portfolio. Their annual fee is 0.6% of the Average MV of the portfolio payable monthly. Based on recent experience, Trust Point's 2018 fees are budgeted at \$13,200.

### **Help Ashland St Andrew's**

In June 2013, Executive Council agreed to provide \$1,750 per month financial assistance to Ashland St Andrew's for two years. The purpose of this grant was to help St Andrew's leadership work through financial difficulties. St Andrew's Apportionment was deducted from their assistance check each month. Financial support expired June 2015.

### **Help River Falls Anam Cara**

From February 2012 to February 2014, the diocese invested \$55,000 in the River Falls Anam Cara ministry. Financial support expired February 2014.

### **Help Bundy Hall**

For financial reasons, Bundy Hall was closed in 2008 and sold in 2013. The Diocesan Budget paid part of Bundy Hall carrying costs while the property was For Sale. However most of the carrying costs were paid by the Trustees and are not reflected in the Diocesan Budget.

# Diocese of Eau Claire Inc

## 2018 Draft Budget Narrative

### A Note On Diocesan Accounting Procedures

QuickBooks is used to manage diocesan finances. Extensive use is made of electronic banking and “cloud” computing to administer diocesan finances and maintain necessary records. Data is available by computer anywhere in the world an internet connection is available. Redundancy is provided by Carbonite, a software program that backs up diocesan financial records offsite. Because data is encrypted, password protected, and backed up as changes are made, sensitive data enjoys a high level of security. Since all data is stored offsite, it remains secure even if the diocesan office is compromised through events such as fire or vandalism.



Bob Weathers  
Treasurer  
Diocese of Eau Claire Inc  
For the Executive Council  
October 14, 2017

**Diocese of Eau Claire Inc**  
**Consolidated Comparative Financial Statement**

**Ministry Program Receipts And Disbursements**

	For the Year Ended December 31 <sup>st</sup>						
	2018 Budget	2017 Projected	2017 Budget	2016 Actual	2015 Actual	2014 Actual	2013 Actual
<b>RECEIPTS</b>							
Apportionments	141,600	143,200	139,700	139,253	138,192	139,087	198,897
Endowment Income	121,200	115,800	115,000	113,784	113,448	116,462	73,460
All Other Income	4,000	-	-	-	-	239	3,392
<b>TOTAL RECEIPTS</b>	<b>266,800</b>	<b>259,000</b>	<b>254,700</b>	<b>253,037</b>	<b>251,640</b>	<b>255,788</b>	<b>275,749</b>
<b>DISBURSEMENTS</b>							
Episcopate (Part-Time)	78,300	77,400	76,700	77,322	77,334	74,352	65,013
Dioc Administrator (Half-Time)	32,700	32,000	32,000	31,400	31,400	40,639	42,760
Help Clergy	48,500	47,500	42,600	41,286	35,447	29,612	27,882
Help Others	17,400	20,100	20,100	20,584	28,536	22,405	21,831
Help Diocesan Ministries	31,100	27,800	21,600	13,495	13,762	14,921	15,973
Office Expenses	22,200	20,500	25,000	20,044	19,355	18,147	28,617
Save For Future Expenses	23,400	21,200	24,200	26,400	19,900	19,938	23,229
Trust Point Inc Management Fee	13,200	12,500	12,500	11,784	12,033	11,921	10,634
Help Ashland St Andrew's	-	-	-	-	10,500	21,000	16,262
Help River Falls Anam Cara	-	-	-	-	-	1,600	20,878
<b>TOTAL DISBURSEMENTS</b>	<b>266,800</b>	<b>259,000</b>	<b>254,700</b>	<b>242,315</b>	<b>248,267</b>	<b>254,535</b>	<b>273,079</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,722</b>	<b>3,373</b>	<b>1,253</b>	<b>2,670</b>

	Projected Change In Assets & Fund Balances Excluding Property						
	Dec 31, '17	Cash Rcpts	Cash Dsbmts	Transfers	Inc, Divs, & Rlzd CG	Chng In Mkt Val	Dec 31, '16
<b>ASSETS</b>							
Trust Point Accounts (Excl Loans)	5,109,800	-	(26,000)	(60,900)	189,200	315,900	4,691,600
Checking & Savings	196,700	121,100	(185,400)	87,900	-	-	173,100
Loans (1 BH, 1 RF)	397,100	-	-	(27,000)	-	-	424,100
<b>TOTAL ASSETS</b>	<b>5,703,600</b>	<b>121,100</b>	<b>(211,400)</b>	<b>-</b>	<b>189,200</b>	<b>315,900</b>	<b>5,288,800</b>
<b>FUND BALANCES</b>							
Buffington Trust	1,730,400	15,600	(23,800)	-	54,900	106,400	1,577,300
Endowment Funds							
Diocese	2,911,200	-	(8,300)	(81,300)	102,700	154,700	2,743,400
Congregation	791,000	-	(11,500)	-	28,000	48,600	725,900
Trustee	101,600	-	(600)	(1,600)	3,600	6,200	94,000
Total Endowment Funds	3,803,800	-	(20,400)	(82,900)	134,300	209,500	3,563,300
Diocese Restricted Funds							
Save For Bishop Election 2020	44,900	-	-	20,900	-	-	24,000
Save For Gen Conv 2018	23,400	-	-	7,200	-	-	16,200
Save For Lambeth 2020	16,300	-	-	100	-	-	16,200
Save For Office Equipment	7,600	-	-	100	-	-	7,500
Save For EYE 2020	800	-	(4,700)	1,900	-	-	3,600
All Other Dioc Restricted Funds	41,200	3,800	(13,300)	5,200	-	-	45,500
Total Diocese Restricted Funds	134,200	3,800	(18,000)	35,400	-	-	113,000
Diocese Unrestricted Funds	35,200	-	-	10,700	-	-	24,500
Surplus (Deficit) For The Year	-	101,700	(149,200)	36,800	-	-	10,700
<b>TOTAL FUND BALANCES</b>	<b>5,703,600</b>	<b>121,100</b>	<b>(211,400)</b>	<b>-</b>	<b>189,200</b>	<b>315,900</b>	<b>5,288,800</b>

**Diocese of Eau Claire Inc**  
**Comparative Ministry Program Actual vs. Budget**

For the Year Ended December 31<sup>st</sup>

	<b>2018 Budget</b>	<b>2017 Projected</b>	<b>2017 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
<b>Income</b>							
<b>400000 · Apportionments</b>							
400100 · Ashland St Andrew's	8,040	6,600	6,600	3,996	5,880	4,152	11,024
400200 · Bayfield Christ Church	1,392	1,248	1,248	1,092	1,272	876	-
400300 · Chippewa Falls Christ Church	5,520	5,040	5,040	4,476	3,912	3,864	6,829
400400 · Chippewa Falls St Simeon's	1,164	1,848	1,848	2,484	3,216	3,480	4,908
400500 · Clear Lake St Barnabas	900	804	804	852	1,044	912	1,228
400600 · Conrath Holy Trinity	1,296	1,212	1,212	1,212	1,212	1,380	600
400700 · Eau Claire Christ Church Cath	31,968	30,576	30,576	27,360	24,396	21,444	31,980
400800 · Hayward Ascension	8,556	8,184	8,184	8,688	8,940	8,320	13,611
400900 · Hudson St Paul's	15,408	14,952	14,952	15,132	14,460	15,696	16,973
401000 · La Crosse Christ Church	32,244	32,668	32,604	32,800	32,000	31,500	45,400
401100 · Lugerville Our Savior's	1,080	996	996	1,608	1,380	1,907	1,975
401200 · Menomonie Grace Church	4,668	4,140	4,140	4,212	5,232	8,088	12,936
401300 · New Richmond Sts Thomas & John	1,056	1,008	1,008	1,260	1,476	1,776	2,706
401400 · Owen St Katherine's	1,680	1,812	1,812	1,813	2,092	2,208	1,721
401500 · Rice Lake Grace Church	6,672	9,060	9,060	9,276	9,036	8,604	13,176
401600 · Sparta St John's	4,104	5,040	5,040	4,728	4,980	6,156	8,050
401700 · Spooner St Alban's	3,684	3,384	3,384	3,372	3,192	3,708	6,223
401800 · Springbrook St Luke's	2,856	3,336	3,336	2,952	3,408	3,280	5,172
401900 · Superior St Alban's	5,904	5,268	5,268	5,088	4,608	5,100	7,308
402000 · Tomah St Mary's	4,212	6,024	6,024	6,852	6,456	5,352	7,077
402100 · Allowance For Unpd Apportmnt	(804)	-	(3,436)	-	-	-	-
402200 · Apportionments Prior Year	-	-	-	-	-	-	-
402200 · Apportionments Prior Year	-	-	-	-	-	1,284	-
<b>Total 400000 · Apportionments</b>	<b>141,600</b>	<b>143,200</b>	<b>139,700</b>	<b>139,253</b>	<b>138,192</b>	<b>139,087</b>	<b>198,897</b>
410000 · Endowment Income	121,200	115,800	115,000	113,784	113,448	116,462	73,460
420000 · All Other Income	4,000	-	-	-	-	239	3,392
<b>Total Income</b>	<b>266,800</b>	<b>259,000</b>	<b>254,700</b>	<b>253,037</b>	<b>251,640</b>	<b>255,788</b>	<b>275,749</b>
<b>Expense</b>							
<b>600000 · Episcopate (Part-Time)</b>							
601000 · Salary	37,700	37,200	37,200	36,150	35,500	34,200	27,583
602000 · Housing	16,800	16,800	16,800	16,425	15,775	15,600	15,100
603000 · Dental Insurance	1,260	1,220	1,220	1,289	1,188	1,166	1,186
<b>604000 · Accountable Plan</b>							
604100 · Mileage	7,500	7,500	7,500	6,882	6,908	6,992	6,499
604200 · Pastoral Care	5,040	4,580	5,000	4,637	4,570	4,723	5,528
604300 · Extra-Diocesan Travel TBD	4,100	5,700	3,980	7,086	8,312	6,894	4,682
604400 · HOB Spring Meeting	2,500	2,200	2,500	2,487	2,887	2,533	2,349
604500 · HOB Fall Meeting	-	2,200	2,500	2,366	-	2,244	2,086
604600 · General Convention	2,500	-	-	-	2,194	-	-
604700 · Cell Phone Allowance	900	-	-	-	-	-	-
<b>Total 604000 · Accountable Plan</b>	<b>22,540</b>	<b>22,180</b>	<b>21,480</b>	<b>23,458</b>	<b>24,871</b>	<b>23,386</b>	<b>21,144</b>
<b>Total 600000 · Episcopate (Part-Time)</b>	<b>78,300</b>	<b>77,400</b>	<b>76,700</b>	<b>77,322</b>	<b>77,334</b>	<b>74,352</b>	<b>65,013</b>

**Diocese of Eau Claire Inc**  
**Comparative Ministry Program Actual vs. Budget**

For the Year Ended December 31<sup>st</sup>

	<u>2018</u> <u>Budget</u>	<u>2017</u> <u>Projected</u>	<u>2017</u> <u>Budget</u>	<u>2016</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2014</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
<b>610000 · Dioc Administrator (Half-Time)</b>							
<b>611000 · Paid To Administrator</b>							
<b>611100 · CPG Compensation</b>							
611110 · Salary	12,168	11,844	11,844	12,932	12,932	12,957	17,374
611120 · Housing	6,300	6,120	6,120	4,615	4,615	4,625	-
611130 · Utilities	912	876	876	923	923	925	-
611140 · 50% SECA On CPG Compensation	1,620	1,560	1,560	1,530	1,530	1,533	-
<b>Total 611100 · CPG Compensation</b>	<b>21,000</b>	<b>20,400</b>	<b>20,400</b>	<b>20,000</b>	<b>20,000</b>	<b>20,040</b>	<b>17,374</b>
<b>611200 · Medical Insurance Allowances</b>							
611210 · Premium Allowance	4,896	4,896	4,896	4,843	4,843	9,200	19,528
611220 · 100% SECA On Medical Ins Allwnc	1,068	1,068	1,068	1,063	1,063	2,020	-
611230 · 15% Med Ins Allwnc Tax Offset	1,056	1,056	1,056	1,042	1,042	1,980	-
<b>Total 611200 · Medical Insurance Allowances</b>	<b>7,020</b>	<b>7,020</b>	<b>7,020</b>	<b>6,948</b>	<b>6,948</b>	<b>13,200</b>	<b>19,528</b>
<b>611300 · Dental Insurance Allowances</b>							
611310 · Premium Allowance	636	636	636	594	594	767	1,163
611320 · 100% SECA On Dental Ins Allwnc	144	144	144	130	130	168	-
611330 · 15% Dntl Ins Allwnc Tax Offset	120	132	132	128	128	165	-
<b>Total 611300 · Dental Insurance Allowances</b>	<b>900</b>	<b>912</b>	<b>912</b>	<b>852</b>	<b>852</b>	<b>1,100</b>	<b>1,163</b>
<b>Total 611000 · Paid To Administrator</b>	<b>28,920</b>	<b>28,332</b>	<b>28,332</b>	<b>27,800</b>	<b>27,800</b>	<b>34,340</b>	<b>38,065</b>
<b>612000 · Pension</b>	<b>3,780</b>	<b>3,668</b>	<b>3,668</b>	<b>3,600</b>	<b>3,600</b>	<b>4,029</b>	<b>3,366</b>
<b>613000 · Employer Social Security</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>812</b>	<b>1,077</b>
<b>614000 · Employer Medicare</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>252</b>
<b>615000 · Employer Paid Medical Insurance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,178</b>	<b>-</b>
<b>616000 · Employer Paid Dental Insurance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>
<b>Total 610000 · Dioc Administrator (Half-Time)</b>	<b>32,700</b>	<b>32,000</b>	<b>32,000</b>	<b>31,400</b>	<b>31,400</b>	<b>40,639</b>	<b>42,760</b>
<b>620000 · Help Diocesan Clergy</b>							
<b>621000 · Retired Clergy Insurance</b>							
<b>621100 · Life Insurance</b>							
621101 · Kirby, Scott	200	200	200	172	159	146	159
621102 · Rogers, Sampson	200	200	200	172	159	146	159
621103 · Vierbicher, Donna	200	200	200	172	159	146	159
621104 · Wantland, William	200	200	200	172	159	146	159
621199 · Stillings, Eugene	-	-	-	-	159	146	159
<b>Total 621100 · Life Insurance</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>688</b>	<b>795</b>	<b>730</b>	<b>795</b>
<b>621200 · Medical Insurance</b>							
621201 · Beauchamp, Gladys	2,580	2,400	2,400	2,480	2,100	1,815	1,980
621202 · Brown, Alice	2,580	2,400	2,400	2,480	2,100	1,815	1,980
621203 · Gardner, Bruce	2,580	2,400	2,400	2,480	2,100	990	-

**Diocese of Eau Claire Inc**  
**Comparative Ministry Program Actual vs. Budget**

For the Year Ended December 31<sup>st</sup>

	2018 Budget	2017 Projected	2017 Budget	2016 Actual	2015 Actual	2014 Actual	2013 Actual
621204 · Kirby, Scott (Empl+1)	5,160	4,800	4,800	4,960	4,200	3,630	3,960
621205 · Rogers, Sampson	2,580	2,400	2,400	2,480	2,100	1,815	1,980
621206 · Stamm, George (Empl+1)	5,160	4,600	-	-	-	-	-
621207 · Usher, Evelyn	2,580	2,400	2,400	2,480	2,100	1,815	1,980
621208 · Vierbicher, Donna (Lay Premium)	6,840	6,100	6,100	6,780	5,820	5,115	5,415
621209 · Wantland, William	2,580	2,400	2,400	2,480	2,100	1,815	1,980
621298 · Stillings, Eugene	-	-	-	-	2,100	1,815	1,980
621299 · Wantland, Janet	-	1,600	2,400	2,480	2,100	1,815	1,980
<b>Total 621200 · Medical Insurance</b>	<b>32,640</b>	<b>31,500</b>	<b>27,700</b>	<b>29,100</b>	<b>26,820</b>	<b>22,440</b>	<b>23,235</b>
<b>Total 621000 · Retired Clergy Insurance</b>	<b>33,440</b>	<b>32,300</b>	<b>28,500</b>	<b>29,788</b>	<b>27,615</b>	<b>23,170</b>	<b>24,030</b>
622000 · Clergy Retreats & Renewal	5,000	3,500	5,400	3,371	1,082	-	-
623000 · Priest's Car Fund Reserve	4,500	4,100	4,200	4,500	4,700	4,500	2,300
624000 · Background Checks & Psych Exams	2,100	4,100	1,500	2,319	911	947	-
625000 · Clergy Ordinations & Support	2,500	2,500	1,500	1,308	921	740	1,552
626000 · Clergy Continuing Education	960	1,000	1,500	-	218	255	-
<b>Total 620000 · Help Diocesan Clergy</b>	<b>48,500</b>	<b>47,500</b>	<b>42,600</b>	<b>41,286</b>	<b>35,447</b>	<b>29,612</b>	<b>27,882</b>
<b>630000 · Help Others</b>							
631000 · General Church Program	15,600	18,300	18,300	19,100	26,808	20,700	18,610
632000 · College for Bishops	500	500	500	500	500	500	-
633000 · Wisconsin Council Of Churches	500	500	500	500	1,000	1,000	1,000
634000 · Province V Assessment	300	300	300	227	-	205	221
635000 · Outside Ministries TBD	500	500	500	257	228	-	2,000
<b>Total 630000 · Help Outside The Diocese</b>	<b>17,400</b>	<b>20,100</b>	<b>20,100</b>	<b>20,584</b>	<b>28,536</b>	<b>22,405</b>	<b>21,831</b>
<b>670000 · Help Diocesan Ministries</b>							
641000 · Camp Horstick	22,000	21,175	15,000	10,682	8,610	9,710	3,353
642000 · Diocesan Convention Expenses	3,500	3,000	3,000	2,678	1,250	1,496	-
643000 · Cursillo	-	2,500	2,500	-	2,100	2,100	-
644000 · Resource 2.0	2,500	-	-	-	-	-	-
645000 · Diocesan Ministries TBD	3,100	1,125	1,100	135	1,802	1,615	12,620
<b>Total 670000 · Help Diocesan Ministries</b>	<b>31,100</b>	<b>27,800</b>	<b>21,600</b>	<b>13,495</b>	<b>13,762</b>	<b>14,921</b>	<b>15,973</b>
<b>640000 · Office Expenses</b>							
640100 · Office Rent & Utilities	6,460	6,460	6,460	6,460	5,000	5,000	5,000
640200 · Audit	5,300	5,000	5,000	4,800	4,600	4,700	5,000
640300 · Insurance	3,100	3,200	4,100	3,797	4,152	3,577	4,835
640400 · Office Supplies & Expenses	1,200	500	2,200	1,725	1,688	1,065	5,510
640500 · Web Page Development	1,000	500	1,500	347	500	1,489	165
640600 · Software	1,500	1,500	1,180	519	306	565	400
640700 · Postage	500	500	1,100	134	208	99	326
640800 · Diocesan Journal	500	500	1,000	-	-	68	-
640900 · Cell Phone	1,000	900	900	905	1,518	647	413



**Diocese of Eau Claire Inc**  
**Comparative Ministry Program Actual vs. Budget**

For the Year Ended December 31<sup>st</sup>

	<b>2018 Budget</b>	<b>2017 Projected</b>	<b>2017 Budget</b>	<b>2016 Actual</b>	<b>2015 Actual</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
641000 · Internet	800	790	720	705	660	660	860
641100 · Worker's Compensation	540	400	540	417	475	29	593
641200 · Paychex Service Fee	300	250	300	235	248	248	319
641300 · Copier	-	-	-	-	-	-	1,263
641400 · Telephone, Internet, & FAX	-	-	-	-	-	-	3,933
<b>Total 640000 · Office Expenses</b>	<b>22,200</b>	<b>20,500</b>	<b>25,000</b>	<b>20,044</b>	<b>19,355</b>	<b>18,147</b>	<b>28,617</b>
<b>660000 · Save For Future Expenses</b>							
661000 · Election Of A Bishop	12,000	9,000	11,000	10,400	8,400	7,470	6,030
662000 · General Convention Travel	9,000	10,100	10,100	10,900	8,800	9,789	14,241
663000 · Lambeth Travel	-	100	700	1,100	1,200	1,226	442
664000 · Office Equipment	600	100	1,200	400	1,500	1,453	2,516
665000 · Episcopal Youth Event	1,800	1,900	1,200	3,600	-	-	-
<b>Total 660000 · Save For Future Expenses</b>	<b>23,400</b>	<b>21,200</b>	<b>24,200</b>	<b>26,400</b>	<b>19,900</b>	<b>19,938</b>	<b>23,229</b>
680000 · Trust Point Inc Management Fee	13,200	12,500	12,500	11,784	12,033	11,921	10,634
650000 · Help Ashland St Andrew's	-	-	-	-	10,500	21,000	16,262
690000 · Help River Falls Anam Cara							
691000 · Clergy Salary	-	-	-	-	-	922	11,050
692000 · Clergy Housing	-	-	-	-	-	312	3,750
693000 · Clergy Pension	-	-	-	-	-	222	2,664
694000 · Accountable Plan	-	-	-	-	-	144	3,414
<b>Total 690000 · Help River Falls Anam Cara</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,600</b>	<b>20,878</b>
<b>Total Expense</b>	<b>266,800</b>	<b>259,000</b>	<b>254,700</b>	<b>242,315</b>	<b>248,267</b>	<b>254,535</b>	<b>273,079</b>
<b>Surplus (Deficit) For The Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,722</b>	<b>3,373</b>	<b>1,253</b>	<b>2,670</b>