

# Diocese of Eau Claire Inc

## 2019 Draft Budget

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## Diocese of Eau Claire Inc 2019 1<sup>st</sup> Draft Budget Cuts

Development of the 2019 Draft Budget started last April. The 1<sup>st</sup> draft kept all Diocesan programs intact but resulted in an unsustainable structural deficit of \$18,400 on income of \$264,000. Two more iterations were needed to balance the budget. Here are the cuts that were made to last spring's 1<sup>st</sup> draft.

**Camp Horstick (\$11,000 Cut).** The 2018 Budget for Camp Horstick was \$22,000 but that amount could not be sustained for 2019. Next year, 2018 fee-free Camp Horstick is replaced by a system where the diocese will pay \$11,000 rather than \$22,000 and each member camper and friend or their sponsoring congregation pays \$150. Adult Leaders are free. Here are Camp Horstick attendance results since 2014. Although not yet invoiced, 2018 cost is expected to be \$15,000.

<u>Summer Camp Horstick Attendance And Cost</u>					
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Attendees:</b>					
Campers - Members	17	33	27	33	25
Campers - Friends	24	35	0	0	0
Adult Leaders	11	9	4	9	7
<b>Total Attendees</b>	<b>52</b>	<b>77</b>	<b>31</b>	<b>42</b>	<b>32</b>
<b>Fee Paid To CrossWoods:</b>					
Fees Paid By Attendees	\$ -	\$ -	\$ 4,045	\$ 5,430	\$ 3,145
Donations	1,450	-	490	960	-
Diocesan Scholarships	13,550	21,175	10,465	8,610	3,710
<b>Paid To CrossWoods</b>	<b>\$15,000</b>	<b>\$21,175</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$ 6,855</b>

**Bishop's Accountable Plan (\$5,000 Cut).** The 1<sup>st</sup> Draft included \$5,000 for a Zimbabwe Mission Trip planned by the bishop. Given the state of the budget, the bishop proposed his trip be canceled and it was eliminated.

**General Convention 2021 Baltimore (\$2,400 Cut).** Projecting 2018 GC Austin expenses to 2021 GC Baltimore gave a budget of \$47,600 for a full deputation (4 Clergy & 4 Lay Deputies; 1 Clergy & 1 Lay Alternate; Bishop & Spouse). For 2021, Alternates will be elected but will attend only if a Deputy cannot. This saves \$7,200 total or \$2,400 annually.

<u>2018 General Convention Austin Actual</u>			
<u>Item</u>	<u>Total Expense</u>	<u>8 Deputies &amp; 2 Alternates</u>	<u>Bishop</u>
Lodging	\$(18,478)	\$ (15,588)	\$ (2,890)
Per Diem	(7,788)	(7,080)	(708)
Registration	(6,730)	(6,000)	(730)
Airfare (8)	(2,563)	(2,563)	-
Meals	(1,013)	(1,013)	-
Travel By Car (3)	(1,463)	(901)	(562)
GC Parking (3)	(1,066)	(720)	(346)
Bsp Supplemental	-	(2,236)	2,236
<b>2018 Actual</b>	<b>\$(39,101)</b>	<b>\$ (36,101)</b>	<b>\$ (3,000)</b>
<b>2018 Budget</b>	<b>34,800</b>	<b>31,800</b>	<b>3,000</b>
<b>Surplus (Deficit)</b>	<b>\$ (4,301)</b>	<b>\$ (4,301)</b>	<b>\$ -</b>

<u>2021 General Convention Baltimore Budget</u>			
<u>Item</u>	<u>Total Budget</u>	<u>8 Deputies</u>	<u>Bishop &amp; Spouse</u>
Lodging	\$(17,260)	\$ (14,000)	\$ (3,260)
Per Diem	(9,640)	(7,700)	(1,940)
Registration	(6,300)	(5,500)	(800)
Airfare (8)	(4,300)	(3,300)	(1,000)
Meals	(1,200)	(1,200)	-
Travel By Car (2)	(900)	(900)	-
GC Parking (2)	(800)	(800)	-
Bsp Supplemental	-	(3,200)	3,200
<b>2021 Budget</b>	<b>\$(40,400)</b>	<b>\$ (36,600)</b>	<b>\$ (3,800)</b>

  
Bob Weathers  
Treasurer  
For the Executive Council

**Diocese of Eau Claire Inc**  
**2019 Draft Budget Executive Summary**

**2019 INCOME (\$264,000 for 2019 vs. \$266,800 for 2018)**

**Apportionment (\$142,800).** A \$1,200 increase from 2018. Apportionment 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).** Unchanged from 2018. Total Return management strategy continues. Not more than 5% of the diocese's \$3.0 million Endowment taken as income. Provision for an 18% market correction is included.

**All Other Income (None).** A decrease of \$4,000 from 2018.

**2019 EXPENSES (\$264,000 for 2019 vs. \$266,800 for 2018)**

**Part-Time Episcopate (\$79,000).** A \$700 increase from 2018 (\$550 in salary allowed by CPG, \$150 in Accountable Plan).

**Half-Time Diocesan Administrator (\$32,700).** Unchanged from 2018.

**Help Diocesan Clergy (\$50,900).** A \$2,400 increase from 2018. \$33,900 budgeted to fully fund Retiree Life & Supplemental Medical Insurance for 5 clergy, 5 clergy spouses, and 1 lay person. \$5,420 is budgeted for Clergy Retreats & Renewal, \$4,500 for Priest's Car Fund Reserve, \$2,500 for Background Checks & Psych Exams, \$2,500 for Clergy Ordinations & Support, and \$2,080 for Clergy Continuing Education. **The "Help Diocesan Clergy" Budget has more than doubled from \$24,086 Actual in 2011 to \$50,900 Budget in 2019. It is the fastest growing part of the budget.**

**Help Other Ministries (\$17,400).** Unchanged from 2018. \$15,600 to National Church, \$500 to College for Bishops, \$500 to WI Council of Churches, \$300 for ECUSA-mandated Province V assessment, and \$500 for Outside Ministries TBD.

**Help Diocesan Ministries (\$20,100).** An \$11,000 decrease from 2018. \$11,000 for Camp Horstick, an \$11,000 decrease from 2018. **Congregations are to pay \$150 for each Camp Horstick camper or friend; this fee can be paid by the congregation or passed on to campers. Adult Leaders are free.** \$4,100 for Diocesan Convention including Honorarium & Travel for a Convention Speaker, \$2,500 for Family Retreat & Cursillo, and \$2,500 for Diocesan Ministries TBD.

**Office Expenses (\$23,100).** A \$900 increase from 2018. \$6,460 rent to the Cathedral for Office Space, \$5,700 for ECUSA-mandated Audit (\$5,700 paid by Diocese, \$1,490 by Buffington Trust), \$3,100 for insurance (D&O Liability, sexual misconduct, umbrella – Buffington is billed separately), \$800 for Web Page Development, \$700 for Zoom Video Conferencing, other expenses as enumerated in the Detailed Budget.

**Save For Future Expenses (\$27,600).** A \$4,200 increase from 2018. Escrowed funds are on-target to provide:

- General Convention: 2015 Salt Lake City actual \$30,778; 2018 Austin actual \$39,101; 2021 Baltimore budget \$40,400. Alternates attended GC in 2015 & 2018. For 2021, an Alternate will attend only if a principal cannot.
- \$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

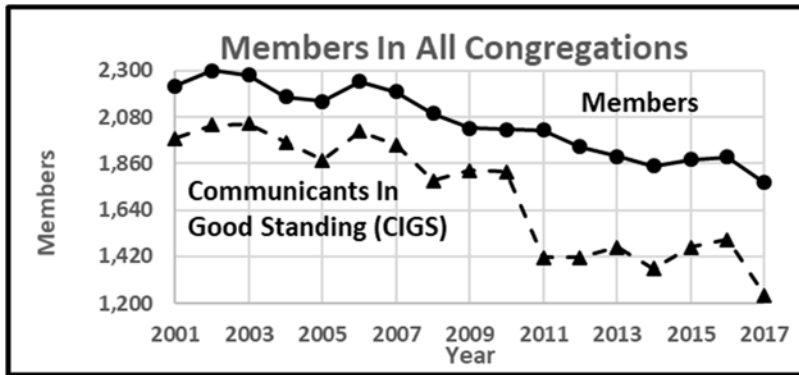
**Trust Point Inc Management Fee (\$13,200).** Unchanged from 2018 (0.6% of Endowment MV).



Bob Weathers, Treasurer  
For the Executive Council

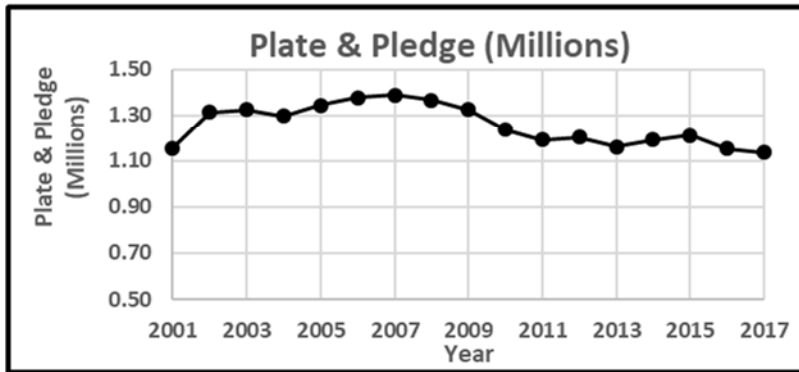
# Diocese of Eau Claire Inc

## 2017 Parochial Report Summary



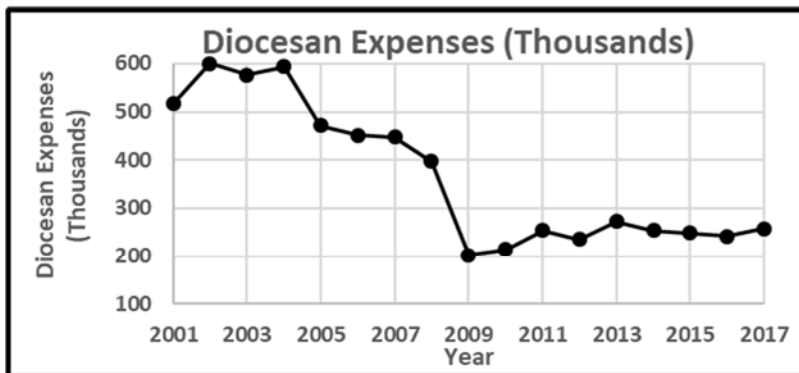
For the first time in many years, all congregations submitted a Parochial Report.

**Membership** decreased by 122 (6.4%) and **CIGS** by 259 (17.3%). Decreases are mostly attributed to a person-by-person review of membership at Christ Church La Crosse. Over time, membership lists (primarily in large congregations) become bloated. Periodic detailed membership reviews insure reported data accurately reflects the actual size of the congregation. While most of the 2017 decrease is attributed to Christ Church La Crosse, other congregations (particularly those who had not filed a Parochial Report for several years) showed similar trends.

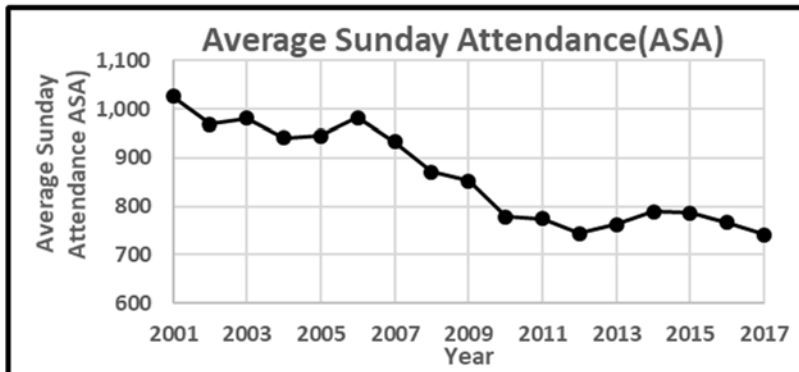


**Plate & Pledge** decreased by \$16,000 (1.4%).

Diocesan Leadership continues proactively managing **Diocesan Expenses**. Even though actual expenses exceeded budget by \$2,700 in 2017, savings were found elsewhere so a \$1,400 surplus resulted at year-end.



**Average Sunday Attendance** decreased by 26 (3.4%).



# Diocese of Eau Claire Inc

## 2019 Draft Budget Narrative

**Diocesan Budget 2008 To 2018.** 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 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.

**2019 Draft Budget Income.** Apportionment is kept at 10% for 2019. 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 money so the diocese can 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 2019 is Income will be \$264,000 (\$142,800 Apportionment, \$121,200 Endowment Income). The Endowment Income budget includes a provision for a 2019 market correction of 18%. 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 the diocese so all ministries can continue uninterrupted even if such an unfortunate set of circumstances develops.

The Diocesan Endowment Fund portfolio is invested at Trust Point Inc and has a Market Value of \$3.0 million. It's managed on a **Total Return** basis. Target Total Return over a 7 to 10-year business cycle is 7 percent annually, a target being met by Trust Point. Of this, not more than 5 percent is taken as income in any year; 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.

**2019 Draft Budget Expenses.** Pages 4 through 11 discuss the 2019 Budget by major functional classification. Headings are arranged as "**Parent Account (2019 Budget vs. 2018 Budget)**". Page 12 is a summary of the 2019 Budget compared to actual performance over the last 5 years as well as the actual Change In Fund Balances from 2017 to September 30, 2018. Pages 13 to 16 show a line-by-line listing of the 2019 Budget compared to actual performance since 2013.

## Diocese of Eau Claire Inc 2019 Draft Budget Narrative

### Part-Time Episcopate Pay Package (\$79,000 vs. \$78,300)

The Part-Time Episcopate Pay Package provides a \$550 salary increase allowed by CPG for retired clergy and a \$150 increase in the Bishop's Accountable Plan for 2019.

	For the Year Ended December 31 <sup>st</sup>					
	2019 Budget	2018 Budget	2017 Actual	2016 Actual	2015 Actual	2014 Actual
<b>600000 · Episcopate (Part-Time)</b>						
601000 · Salary	38,250	37,700	37,200	36,150	35,500	34,200
602000 · Housing	16,800	16,800	16,800	16,425	15,775	15,600
603000 · Dental Insurance	1,260	1,260	1,214	1,289	1,188	1,166
604000 · Cell Phone Allowance	900	900	-	-	-	-
<b>605000 · Accountable Plan</b>						
605100 · Mileage	7,500	7,500	7,072	6,882	6,908	6,992
605200 · Pastoral Care	5,590	5,440	5,435	4,637	4,570	4,723
605300 · HOB Spring Meeting	3,000	3,000	2,124	2,301	1,729	153
605400 · HOB Fall Meeting	3,000	-	2,358	2,690	-	6,924
605650 · General Convention	-	3,000	-	-	2,636	-
605600 · Province V Meeting	500	500	583	383	851	587
605700 · Wisconsin Council of Churches	500	500	480	-	-	-
605800 · Mission To Zimbabwe	-	-	4,598	-	7,650	-
605900 · Extra-Diocesan Travel TBD	1,700	1,700	651	6,565	527	4,007
<b>Total 605000 · Accountable Plan</b>	<b>21,790</b>	<b>21,640</b>	<b>23,301</b>	<b>23,458</b>	<b>24,871</b>	<b>23,386</b>
<b>Total 600000 · Episcopate (Part-Time)</b>	<b>79,000</b>	<b>78,300</b>	<b>78,515</b>	<b>77,322</b>	<b>77,334</b>	<b>74,352</b>

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 2019, 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. 2018 cost is \$103 per month. 2018 cost is budgeted at \$105 per month. Actual 2019 premiums will be announced by Church Insurance late 2019.
4. **Cell Phone Allowance.** A \$900 tax-free allowance payable at \$75 per month is budgeted for the bishop's cell phone. This expense allows the bishop to remain in contact with the diocese when he travels and/or is not in-residence.
5. **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, an IRS/ECUSA requirement. The Diocesan Treasurer reconciles the bishop's credit card monthly. The 2019 Budget is \$21,790, \$150 more than 2018.

## Diocese of Eau Claire Inc 2019 Draft Budget Narrative

- **Mileage.** The bishop is reimbursed for mileage to support his diocesan ministry at the IRS allowed business rate of 54½¢ per mile for 2018. \$7,500 is budgeted for 2019. The 2019 rate will be announced by the IRS 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. \$5,590 is budgeted for these expenses in 2019.
  - **HOB Spring Meeting.** \$3,000 is budgeted for the bishop and spouse to attend the House of Bishop's spring meeting.
  - **HOB Fall Meeting.** In non-General Convention years, \$3,000 is budgeted for the bishop and spouse to attend the House of Bishop's fall meeting.
  - **General Convention.** General Convention occurs every third year. In 2018, it convened in Austin TX. Since it will not convene again until 2021, there is no 2019 expense. However money is being escrowed under Save for Future Expense (page 10) to supplement our bishop and spouse's attendance at GC 2021 Baltimore.
  - **Province V Meeting.** \$500 is budgeted for the bishop to attend ECUSA's Province V Meeting. It usually convenes in June or July near Chicago.
  - **Wisconsin Council of Churches.** \$500 is budgeted for the bishop to attend the Wisconsin Council of Churches meeting in 2019. It usually meets in the fall at Lake Geneva.
  - **Mission to Zimbabwe.** The bishop hoped to make a Mission Trip to Zimbabwe in 2019 at a cost of \$5,000. Because of fund constraints, the bishop chose not to go and the expense was eliminated.
  - **Extra Diocesan Travel TBD.** From time-to-time, the bishop travels outside the diocese to advance diocesan ministry and advocate on our behalf. \$1,700 is budgeted for these expenses in 2019.
6. **Medical Insurance.** The Lambert's provide their own Medical Insurance.
7. **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 notified the bishop in 2016 it will no longer be renewed.
- Working with leadership of Bayfield Christ Church, the bishop applied for and received a \$15,000 JBdP Grant to help Bayfield deal with mold issues as well as air-condition the church and parish house. That work is complete.
8. **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 2019 Draft Budget Narrative

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

The Diocesan Administrator's Pay Package is unchanged for 2019.

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.

	For the Year Ended December 31 <sup>st</sup>				
	2019 Budget	2018 Budget	2017 Actual	2016 Actual	2015 Actual
<b>610000 · Dioc Administrator (Half-Time)</b>					
<b>611000 · Paid To Administrator</b>					
<b>611100 · CPG Compensation</b>					
611110 · Salary	12,168	12,168	11,844	12,932	12,932
611120 · Housing	6,300	6,300	6,120	4,615	4,615
611130 · Utilities	912	912	876	923	923
611140 · 50% SECA On CPG Compensation	1,620	1,620	1,560	1,530	1,530
<b>Total 611100 · CPG Compensation</b>	<b>21,000</b>	<b>21,000</b>	<b>20,400</b>	<b>20,000</b>	<b>20,000</b>
<b>611200 · Medical Insurance Allowances</b>					
611210 · Premium Allowance	4,896	4,896	4,896	4,843	4,843
611220 · 100% SECA On Medical Ins Allwnc	1,068	1,068	1,068	1,063	1,063
611230 · 15% Med Ins Allwnc Tax Offset	1,056	1,056	1,056	1,042	1,042
<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>611300 · Dental Insurance Allowances</b>					
611310 · Premium Allowance	636	636	636	594	594
611320 · 100% SECA On Dental Ins Allwnc	144	144	144	130	130
611330 · 15% Dntl Ins Allwnc Tax Offset	120	120	132	128	128
<b>Total 611300 · Dental Insurance Allowances</b>	<b>900</b>	<b>900</b>	<b>912</b>	<b>852</b>	<b>852</b>
<b>Total 611000 · Paid To Administrator</b>	<b>28,920</b>	<b>28,920</b>	<b>28,332</b>	<b>27,800</b>	<b>27,800</b>
<b>612000 · Pension</b>	<b>3,780</b>	<b>3,780</b>	<b>3,672</b>	<b>3,600</b>	<b>3,600</b>
<b>Total 610000 · Dioc Administrator (Half-Time)</b>	<b>32,700</b>	<b>32,700</b>	<b>32,004</b>	<b>31,400</b>	<b>31,400</b>



# Diocese of Eau Claire Inc

## 2019 Draft Budget Narrative

### Help Diocesan Clergy (\$50,900 vs. \$48,500)

- 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.*

5 clergy, 5 clergy spouses, and 1 lay person receive this benefit. They 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 are \$2,600 annually. The one Lay premium is \$7,100 annually. The Lay Premium is much higher because it is not subsidized by the Church Pension Fund. This budget will be adjusted if necessary after 2019 premiums are announced in late 2018.

- Clergy Retreats & Renewal.** \$5,420 is budgeted to support Diocesan Clergy Retreats (Clericus) & 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 (7) 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 2019 are:

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

- Background Checks & Psych Exams.** \$2,500 is budgeted for background checks and psych exams required before ordination. A Psych Exam costs \$450 and a background check costs \$25.
- 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.** \$2,080 is budgeted for Diocesan Clergy Continuing Education.

## Diocese of Eau Claire Inc 2019 Draft Budget Narrative

### Help Other Ministries (\$17,400 vs. \$17,400)

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 (\$500).

### Help Diocesan Ministries (\$20,100 vs. \$31,100)

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 has been steadily increasing until 2019.

For 2017, the Camp Horstick budget was the greater of \$15,000 or \$275 per camper. This budget allowed up to 55 campers to attend fee-free, 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. However, 2017 attendance was 77 and the cost was \$21,175 (\$275 per camper). Savings were found elsewhere in the budget that allowed the \$6,175 cost overrun to be absorbed.

For 2018, \$22,000 was budgeted for Camp Horstick which allowed up to 80 individuals to attend fee-free. Agreed upon cost was again the greater of \$15,000 or \$275 per camper. Since only 52 campers attended, the diocese expects to be invoiced the \$15,000 minimum. Camper Attendance by congregation is shown on the next page.

<u>Summer Camp Horstick Attendance And Cost</u>					
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Attendees:</b>					
<b>Campers - Members</b>	17	33	27	33	25
<b>Campers - Friends</b>	24	35	0	0	0
<b>Adult Leaders</b>	11	9	4	9	7
<b>Total Attendees</b>	<u>52</u>	<u>77</u>	<u>31</u>	<u>42</u>	<u>32</u>
<b>Fee Paid To CrossWoods:</b>					
<b>Fees Paid By Attendees</b>	\$ -	\$ -	\$ 4,045	\$ 5,430	\$ 3,145
<b>Donations</b>	1,450	-	490	960	-
<b>Diocesan Scholarships</b>	<u>13,550</u>	<u>21,175</u>	<u>10,465</u>	<u>8,610</u>	<u>3,710</u>
<b>Paid To CrossWoods</b>	<u>\$15,000</u>	<u>\$21,175</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$ 6,855</u>

For 2019, the Camp Horstick budget had to be reduced from \$22,000 in 2018 to \$11,000 next year. This change was needed to balance next year's budget. Congregations are to pay \$150 for each camper or friend. Adult Leaders attend for free. The fee can be paid by the congregation or passed on to attendees.

## Diocese of Eau Claire Inc 2019 Draft Budget Narrative

<u>Sponsoring Congregation</u>	Total	Adult	Youth	
	<u>Campers</u>	<u>Leaders</u>	<u>Member</u>	<u>Guest</u>
Ashland St Andrew's	4			4
Conrath Holy Trinity	1		1	
Diocese of Eau Claire	1	1		
Eau Claire Christ Church Cathedral	7		5	2
Hayward Ascension	10	4	4	2
La Crosse Christ Church	6		4	2
Menomonie Grace Church	16	5	1	10
Rice Lake Grace Church	5	1		4
Sparta St John's	2		2	
<b>Totals</b>	<b>52</b>	<b>11</b>	<b>17</b>	<b>24</b>

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

2. **Diocesan Convention Expenses.** \$4,100 is budgeted for Diocesan Convention Expenses. This includes an Honorarium plus travel for a Diocesan Convention Speaker.
3. **Family Retreat & Cursillo.** \$2,500 is budgeted for this ministry.
4. **Diocesan Ministries TBD.** \$2,500 is set aside for Diocesan Ministry opportunities that present themselves during the year.
5. **Resource 2.0.** This was a Stewardship Training Program sponsored by the College of Bishops, the Episcopal Church's Office of Development, and the Episcopal Church Foundation. Training took place at Camp Allen TX April 2018. The bishop and several members of the diocese attended.

### Office Expenses (\$23,100 vs. \$22,200)

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 2017 Audit are available on request. 2019 cost is \$7,190 with \$5,700 paid by the diocese and \$1,490 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 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.

# Diocese of Eau Claire Inc

## 2019 Draft Budget Narrative

### Save For Future Expenses (\$27,600 vs. \$23,400)

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:

- \$40,400 to send a deputation to General Convention Baltimore 2021. In years past, the diocese sent a full deputation (4 Clergy & 4 Lay Deputies; 1 Clergy & 1 Lay Alternate; Bishop & Spouse) to General Convention. To balance the 2019 budget, alternates will not be sent to GC 2021 Baltimore. Alternates will be elected for 2021 but will attend only if a Deputy cannot. This saves \$7,200 between now and the next GC or \$2,400 per year.
- \$60,000 to elect our next bishop in 2020. See pages 17-18 for \$49,485 cost of 2012-3 Search.
- \$17,500 for Bsp Lambert's successor and spouse to attend Lambeth Conference in London when it next convenes. Bsp Lambert announced he will not attend Lambeth Conference should one convene before his previously announced October 2020 retirement. One has been announced for July 2020.
- \$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 for 8 attendees.

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

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. \$47,762 was provided, a bit more than the \$42,000 planned. The purpose of this grant was to help St Andrew's leadership work through financial difficulties. 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.

### Trust Point Inc Investment Performance (2008 to 2018)

Although geopolitical uncertainties are causing significant volatility in the stock market, Trust Point continues to meet the diocese's long-term Total Return investment goal of 7 percent annually over a normal business cycle of 7 to 10 years. Professional not-for-profit portfolio managers recommend 3 to 5 percent be taken as Endowment Income and the remainder reinvested as a hedge against inflation. Current Trustee policy is to take 4 to 5 percent of the Diocesan Endowment Fund invested at Trust Point as income. This strategy should be able to be continued in perpetuity without ever invading principal. Recent stock market volatility reinforces why the temptation to resist withdrawing gains in good times should be resisted in a "Total Return" investment strategy. These gains are needed to offset inflationary

## Diocese of Eau Claire Inc 2019 Draft Budget Narrative

pressures as well as sustain distributions in unfavorable markets. Investment performance since 2008 is recapped on the next page. The diocese has two separate accounts at Trust Point.

<b>The Diocese Of Eau Claire Endowment Funds Trust Point Inc Equivalent Annual Return</b>		
<b>Diocese</b>	<b>Buffington</b>	<b>Period Ending 09/30/2018</b>
<b>8.7%</b>	<b>9.9%</b>	<b>9 Yrs 9 Mos From 12/31/2008</b>
<b>7.7%</b>	<b>8.1%</b>	<b>8 Yrs 9 Mos From 12/31/2009</b>
<b>7.1%</b>	<b>7.1%</b>	<b>7 Yrs 9 Mos From 12/31/2010</b>
<b>8.2%</b>	<b>9.0%</b>	<b>6 Yrs 9 Mos From 12/31/2011</b>
<b>7.3%</b>	<b>8.1%</b>	<b>5 Yrs 9 Mos From 12/31/2012</b>
<b>5.6%</b>	<b>5.5%</b>	<b>4 Yrs 9 Mos From 12/31/2013</b>
<b>6.0%</b>	<b>6.1%</b>	<b>3 Yrs 9 Mos From 12/31/2014</b>
<b>8.9%</b>	<b>9.3%</b>	<b>2 Yrs 9 Mos From 12/31/2015</b>
<b>10.2%</b>	<b>10.7%</b>	<b>1 Yr 9 Mos From 12/31/2016</b>
<b>3.9%</b>	<b>3.8%</b>	<b>9 Mos From 12/31/2017</b>

- **Diocese** has a market value of \$3.95 million. \$3.00 million in Diocesan Endowments generates Diocesan Budget income, \$0.84 million in congregation endowments generates quarterly income to them, and the Trustees administer \$0.11 million in Restricted Endowments.
- **Buffington** Trust has a market value of \$1.82 million. A bequest from Fannie Mae Buffington established the Trust in the 1940s to provide housing for low income seniors in the Eau Claire area. In addition to the \$1.82 million at Trust Point, the Trust owns two Altoona 4-plexes with a combined insured value of \$1.31 million. Most Buffington-qualified tenants contribute \$100 per month while a few are unable to contribute anything. Trust income makes up the difference to cover the cost of owning and operating the buildings. While authority to manage Buffington Homes has been delegated to a Board appointed by the bishop, the diocese is ultimately responsible and accountable for management of the properties as well as Trust administration. The Buffington Board is actively looking to buy a third 4-plex for not more than 500,000.

### A Note On Diocesan Accounting Procedures

QuickBooks is used to manage diocesan finances. Electronic banking and “cloud” computing (Microsoft’s OneDrive) are used extensively 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 soon as changes are made, sensitive financial 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

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

**Ministry Program Receipts And Disbursements**

	For the Year Ended December 31 <sup>st</sup>						
	2019	2018	2017	2016	2015	2014	2013
	Budget	Budget	Actual	Actual	Actual	Actual	Actual
<b>RECEIPTS</b>							
Apportionments	142,800	141,600	143,648	139,253	138,192	139,087	198,897
Endowment Income	121,200	121,200	115,211	113,784	113,448	116,462	73,460
All Other Income	-	4,000	-	-	-	239	3,392
<b>TOTAL RECEIPTS</b>	<b>264,000</b>	<b>266,800</b>	<b>258,859</b>	<b>253,037</b>	<b>251,640</b>	<b>255,788</b>	<b>275,749</b>
<b>DISBURSEMENTS</b>							
Episcopate (Part-Time)	79,000	78,300	78,515	77,322	77,334	74,352	65,013
Dioc Administrator (Half-Time)	32,700	32,700	32,004	31,400	31,400	40,639	42,760
Help Diocesan Clergy	50,900	48,500	46,117	41,286	35,447	29,612	27,882
Help Others	17,400	17,400	18,902	20,584	28,536	22,405	21,831
Help Diocesan Ministries	20,100	31,100	26,381	13,495	13,762	14,921	15,973
Office Expenses	23,100	22,200	18,954	20,044	19,355	18,147	28,617
Save For Future Expenses	27,600	23,400	23,961	26,400	19,900	19,938	23,229
Trust Point Inc Management Fee	13,200	13,200	12,611	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>264,000</b>	<b>266,800</b>	<b>257,445</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>1,414</b>	<b>10,722</b>	<b>3,373</b>	<b>1,253</b>	<b>2,670</b>

**Summary Of Change In Assets & Fund Balances Excluding Property**

	Sep 30, '18	Cash Rcpts	Cash Dsbmts	Transfers	Inc, Divs, & Rlzd CG	Chng In Mkt Val	Dec 31, '17
<b>ASSETS</b>							
Trust Point Accounts (Excl Loans)	5,372,771	249	(38,891)	(95,055)	127,495	33,643	5,345,331
Checking & Savings	181,388	110,240	(237,400)	108,650	-	-	199,898
Loans (1 BH, 1 RF, 1 C1000 CF SS)	378,323	-	-	(13,595)	-	-	391,917
<b>TOTAL ASSETS</b>	<b>5,932,482</b>	<b>110,489</b>	<b>(276,291)</b>	<b>-</b>	<b>127,495</b>	<b>33,643</b>	<b>5,937,146</b>
<b>FUND BALANCES</b>							
Buffington Trust	1,822,333	5,709	(32,751)	-	40,125	9,301	1,799,949
Endowment Funds							
Diocese	3,002,292	-	(10,562)	(81,000)	68,102	17,910	3,007,843
Congregation	836,845	10	(21,081)	-	17,092	5,708	835,116
Trustee	106,444	200	(677)	(1,890)	2,176	724	105,911
Total Endowment Funds	3,945,581	210	(32,321)	(82,890)	87,370	24,342	3,948,870
Diocese Restricted Funds							
Save For Bishop Election 2020	57,000	-	-	9,000	-	-	48,000
Save For Gen Conv 2018	3,600	-	(33,864)	10,464	-	-	27,000
Save For Lambeth 2020	13,800	300	-	65	-	-	13,435
Save For Office Equipment	2,450	-	(5,649)	499	-	-	7,600
Save For EYE 2020	2,550	-	-	1,350	-	-	1,200
All Other Dioc Restricted Funds	60,215	5,291	(21,477)	21,990	-	-	54,411
Total Diocese Restricted Funds	139,615	5,591	(60,990)	43,368	-	-	151,646
Diocese Unrestricted Funds	36,681	-	-	1,414	-	-	35,267
Surplus (Deficit) For The Year	(11,728)	98,979	(150,229)	38,108	-	-	1,414
<b>TOTAL FUND BALANCES</b>	<b>5,932,482</b>	<b>110,489</b>	<b>(276,291)</b>	<b>-</b>	<b>127,495</b>	<b>33,643</b>	<b>5,937,146</b>

NOTE: Building and contents are insured for their replacement cost of \$49,644,500.

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

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

	<u>2019</u> <u>Budget</u>	<u>2018</u> <u>Budget</u>	<u>2017</u> <u>Actual</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>Income</b>							
<b>400000 · Apportionments</b>							
400100 · Ashland St Andrew's	3,960	8,040	6,600	3,996	5,880	4,152	11,024
400200 · Bayfield Christ Church	1,764	1,392	1,324	1,092	1,272	876	-
400300 · Chippewa Falls Christ Church	6,096	5,520	5,040	4,476	3,912	3,864	6,829
400400 · Chippewa Falls St Simeon's	1,632	1,164	1,848	2,484	3,216	3,480	4,908
400500 · Clear Lake St Barnabas	936	900	804	852	1,044	912	1,228
400600 · Conrath Holy Trinity	732	1,296	1,212	1,212	1,212	1,380	600
400700 · Eau Claire Christ Church Cath	33,396	31,968	30,844	27,360	24,396	21,444	31,980
400800 · Hayward Ascension	7,860	8,556	8,184	8,688	8,940	8,320	13,611
400900 · Hudson St Paul's	15,744	15,408	14,952	15,132	14,460	15,696	16,973
401000 · La Crosse Christ Church	32,964	32,244	32,700	32,800	32,000	31,500	45,400
401100 · Lugerville Our Savior's	1,164	1,080	996	1,608	1,380	1,907	1,975
401200 · Menomonie Grace Church	5,160	4,668	4,140	4,212	5,232	8,088	12,936
401300 · New Richmond Sts Thomas & John	996	1,056	1,008	1,260	1,476	1,776	2,706
401400 · Owen St Katherine's	1,776	1,680	1,812	1,813	2,092	2,208	1,721
401500 · Rice Lake Grace Church	7,152	6,672	9,060	9,276	9,036	8,604	13,176
401600 · Sparta St John's	4,800	4,104	5,040	4,728	4,980	6,156	8,050
401700 · Spooner St Alban's	3,744	3,684	3,456	3,372	3,192	3,708	6,223
401800 · Springbrook St Luke's	3,096	2,856	3,336	2,952	3,408	3,280	5,172
401900 · Superior St Alban's	6,384	5,904	5,268	5,088	4,608	5,100	7,308
402000 · Tomah St Mary's	4,260	4,212	6,024	6,852	6,456	5,352	7,077
402100 · Allowance For Unpd Apportmnt	(816)	(804)	-	-	-	-	-
402200 · Apportionments Prior Year	-	-	-	-	-	1,284	-
<b>Total 400000 · Apportionments</b>	<b>142,800</b>	<b>141,600</b>	<b>143,648</b>	<b>139,253</b>	<b>138,192</b>	<b>139,087</b>	<b>198,897</b>
<b>410000 · Endowment Income</b>	<b>121,200</b>	<b>121,200</b>	<b>115,211</b>	<b>113,784</b>	<b>113,448</b>	<b>116,462</b>	<b>73,460</b>
<b>420000 · All Other Income</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>239</b>	<b>3,392</b>
<b>Total Income</b>	<b>264,000</b>	<b>266,800</b>	<b>258,859</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	38,250	37,700	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	1,260	1,214	1,289	1,188	1,166	1,186
604000 · Cell Phone Allowance	900	900	-	-	-	-	-
<b>605000 · Accountable Plan</b>							
605100 · Mileage	7,500	7,500	7,072	6,882	6,908	6,992	6,499
605200 · Pastoral Care	5,590	5,440	5,435	4,637	4,570	4,723	5,528
605300 · HOB Spring Meeting	3,000	3,000	2,124	2,301	1,729	153	1,483
605400 · HOB Fall Meeting	3,000	-	2,358	2,690	-	6,924	3,297
605650 · General Convention	-	3,000	-	-	2,636	-	-
605600 · Province V Meeting	500	500	583	383	851	587	605
605700 · Wisconsin Council of Churches	500	500	480	-	-	-	-
605800 · Mission To Zimbabwe	-	-	4,598	-	7,650	-	-
605900 · Extra-Diocesan Travel TBD	1,700	1,700	651	6,565	527	4,007	3,732

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

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

	2019 Budget	2018 Budget	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
<b>Total 605000 · Accountable Plan</b>	21,790	21,640	23,301	23,458	24,871	23,386	21,144
<b>Total 600000 · Episcopate (Part-Time)</b>	79,000	78,300	78,515	77,322	77,334	74,352	65,013
<b>610000 · Dioc Administrator (Half-Time)</b>							
<b>611000 · Paid To Administrator</b>							
<b>611100 · CPG Compensation</b>							
611110 · Salary	12,168	12,168	11,844	12,932	12,932	12,957	17,374
611120 · Housing	6,300	6,300	6,120	4,615	4,615	4,625	-
611130 · Utilities	912	912	876	923	923	925	-
611140 · 50% SECA On CPG Compensation	1,620	1,620	1,560	1,530	1,530	1,533	-
<b>Total 611100 · CPG Compensation</b>	21,000	21,000	20,400	20,000	20,000	20,040	17,374
<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>	7,020	7,020	7,020	6,948	6,948	13,200	19,528
<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	120	132	128	128	165	-
<b>Total 611300 · Dental Insurance Allowances</b>	900	900	912	852	852	1,100	1,163
<b>Total 611000 · Paid To Administrator</b>	28,920	28,920	28,332	27,800	27,800	34,340	38,065
<b>612000 · Pension</b>	3,780	3,780	3,672	3,600	3,600	4,029	3,366
<b>613000 · Employer Social Security</b>	-	-	-	-	-	812	1,077
<b>614000 · Employer Medicare</b>	-	-	-	-	-	190	252
<b>615000 · Employer Paid Medical Insurance</b>	-	-	-	-	-	1,178	-
<b>616000 · Employer Paid Dental Insurance</b>	-	-	-	-	-	90	-
<b>Total 610000 · Dioc Administrator (Half-Time)</b>	32,700	32,700	32,004	31,400	31,400	40,639	42,760
<b>620000 · Help Diocesan Clergy</b>							
<b>621000 · Retired Clergy Insurance</b>							
<b>621100 · Life Insurance</b>							
621101 · Kirby, Scott	200	200	159	172	159	146	159
621102 · Rogers, Sampson	200	200	159	172	159	146	159
621103 · Vierbicher, Donna	200	200	159	172	159	146	159
621104 · Wantland, William	200	200	159	172	159	146	159
621199 · Stillings, Eugene	-	-	-	-	159	146	159
<b>Total 621100 · Life Insurance</b>	800	800	636	688	795	730	795
<b>621200 · Medical Insurance</b>							
621201 · Beauchamp, Gladys	2,600	2,595	2,415	2,480	2,100	1,815	1,980



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

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

	<b>2019 Budget</b>	<b>2018 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>	<b>2015 Actual</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
621202 · Brown, Alice	2,600	2,595	2,415	2,480	2,100	1,815	1,980
621203 · Gardner, Bruce	2,600	2,595	2,415	2,480	2,100	990	-
621204 · Kirby, Scott (Empl+1)	5,200	5,190	4,830	4,960	4,200	3,630	3,960
621205 · Rogers, Sampson	2,600	5,190	2,415	2,480	2,100	1,815	1,980
621206 · Stamm, George (Empl+1)	5,200	2,595	4,420	-	-	-	-
621207 · Usher, Evelyn	2,600	2,595	2,415	2,480	2,100	1,815	1,980
621208 · Vierbicher, Donna (Lay Premium)	7,100	6,890	6,510	6,780	5,820	5,115	5,415
621209 · Wantland, William	2,600	2,595	2,415	2,480		1,815	1,980
621298 · Wantland, Janet	-	-	1,400	2,480	2,100	1,815	1,980
621299 · Stillings, Eugene	-	-	-	-	2,100	1,815	1,980
<b>Total 621200 · Medical Insurance</b>	<b>33,100</b>	<b>32,840</b>	<b>31,650</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>33,900</b>	<b>33,640</b>	<b>32,286</b>	<b>29,788</b>	<b>27,615</b>	<b>23,170</b>	<b>24,030</b>
622000 · Clergy Retreats & Renewal	5,420	5,000	3,930	3,371	1,082	-	-
623000 · Priest's Car Fund Reserve	4,500	4,300	4,100	4,500	4,700	4,500	2,300
624000 · Background Checks & Psych Exams	2,500	2,500	2,296	2,319	911	947	-
625000 · Clergy Ordinations & Support	2,500	2,500	3,505	1,308	921	740	1,552
626000 · Clergy Continuing Education	2,080	560	-	-	218	255	-
<b>Total 620000 · Help Diocesan Clergy</b>	<b>50,900</b>	<b>48,500</b>	<b>46,117</b>	<b>41,286</b>	<b>35,447</b>	<b>29,612</b>	<b>27,882</b>
<b>630000 · Help Other Ministries</b>							
631000 · General Church Program	15,600	15,600	16,800	19,100	26,808	20,700	18,610
632000 · College for Bishops	500	500	1,064	500	500	500	-
633000 · Wisconsin Council Of Churches	500	500	500	500	1,000	1,000	1,000
634000 · Province V Assessment	300	300	203	227	-	205	221
635000 · Outside Ministries TBD	500	500	335	257	228	-	2,000
<b>Total 630000 · Help Outside The Diocese</b>	<b>17,400</b>	<b>17,400</b>	<b>18,902</b>	<b>20,584</b>	<b>28,536</b>	<b>22,405</b>	<b>21,831</b>
<b>640000 · Help Diocesan Ministries</b>							
641000 · Camp Horstick	11,000	22,000	21,570	10,682	8,610	9,710	3,353
642000 · Diocesan Convention Expenses	4,100	4,100	1,919	2,678	1,250	1,496	-
643000 · Family Rerthead & Cursillo	2,500	-	2,427	-	2,100	2,100	-
644000 · Diocesan Ministries TBD	2,500	2,500	465	135	1,802	1,615	12,620
645000 · Resource 2.0	-	2,500	-	-	-	-	-
<b>Total 640000 · Help Diocesan Ministries</b>	<b>20,100</b>	<b>31,100</b>	<b>26,381</b>	<b>13,495</b>	<b>13,762</b>	<b>14,921</b>	<b>15,973</b>
<b>650000 · Office Expenses</b>							
650100 · Office Rent & Utilities	6,460	6,460	6,460	6,460	5,000	5,000	5,000
650200 · Audit	5,700	5,300	5,000	4,800	4,600	4,700	5,000
650300 · Insurance	3,100	3,100	3,243	3,797	4,152	3,577	4,835
650400 · Software	1,500	1,500	1,364	519	306	565	400
650500 · Office Supplies & Expenses	1,200	1,200	423	1,725	1,688	1,065	5,510
650600 · Cell Phone	1,000	1,000	787	905	1,518	647	413
650700 · Web Page Development	800	1,000	240	347	500	1,489	165

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

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

	<b>2019 Budget</b>	<b>2018 Budget</b>	<b>2017 Actual</b>	<b>2016 Actual</b>	<b>2015 Actual</b>	<b>2014 Actual</b>	<b>2013 Actual</b>
650800 · Internet	800	800	715	705	660	660	860
650900 · Zoom Video Conferencing Fee	700	-	-	-	-	-	-
651000 · Diocesan Journal	600	600	-	-	-	68	-
651100 · Postage	500	500	110	134	208	99	326
651200 · Worker's Compensation	440	440	384	417	475	29	593
651300 · Paychex Service Fee	300	300	228	235	248	248	319
651400 · Copier	-	-	-	-	-	-	1,263
651500 · Telephone, Internet, & FAX	-	-	-	-	-	-	3,933
<b>Total 650000 · Office Expenses</b>	<b>23,100</b>	<b>22,200</b>	<b>18,954</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	12,000	11,100	10,400	8,400	7,470	6,030
662000 · General Convention Travel	12,000	9,000	10,800	10,900	8,800	9,789	14,241
663000 · Episcopal Youth Event	1,800	1,800	1,861	3,600	-	-	-
664000 · Lambeth Travel	1,200	-	100	1,100	1,200	1,226	442
665000 · Office Equipment	600	600	100	400	1,500	1,453	2,516
<b>Total 660000 · Save For Future Expenses</b>	<b>27,600</b>	<b>23,400</b>	<b>23,961</b>	<b>26,400</b>	<b>19,900</b>	<b>19,938</b>	<b>23,229</b>
670000 · Trust Point Inc Management Fee	13,200	13,200	12,611	11,784	12,033	11,921	10,634
680000 · Help Ashland St Andrew's	-	-	-	-	10,500	21,000	16,262
<b>690000 · Help River Falls Anam Cara</b>							
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>264,000</b>	<b>266,800</b>	<b>257,445</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>1,414</b>	<b>10,722</b>	<b>3,373</b>	<b>1,253</b>	<b>2,670</b>

# Trustees of The Diocese of Eau Claire Inc

## 2012-3 Election Of A Bishop Expenses

### Election Of A Bishop Expenses

#### Search Committee Expenses

Committee Members' Meeting Mileage (2,770.53)

#### Aug 3-4 Retreat

Candidates' Travel (959.57)

Committee Members' Retreat Mileage (695.42)

Aug 2 Lodging, 7 Rooms @ \$62 (434.00)

Aug 3 Lodging, 16 Rooms @ \$62 (992.00)

Aug 3 Lunch (187.09)

Aug 3 Afternoon Snacks (69.62)

Aug 3 Supper (488.01)

Aug 4 Lunch (128.70)

Aug 4 Organist (75.00)

**Total Aug 3-4 Retreat (4,029.41)**

#### Sep 7-8 Retreat

Committee Members' Retreat Mileage (422.91)

Sep 7 Lodging, 5 Rooms @ \$65 (325.00)

Sep 7 Reception Snacks (61.79)

Sep 7 Supper (318.91)

Sep 8 Lunch (88.56)

**Total Sep 7-8 Retreat (1,217.17)**

#### Oct 8-12 Walkabouts

Bus (1,650.00)

Candidates' Travel (4,443.92)

Candidates' Lodging, 26 Nights @ \$65 (1,690.00)

Candidates' Meals (574.32)

**Total Oct 8-12 Walkabouts (8,358.24)**

Background Checks (3,175.26)

**Total Search Committee Expenses (19,550.61)**

#### Bishop-Elect Pre-Consecration Visits To EC

Bishop-Elect & Spouse Dec 14-15 (818.86)

Bishop-Elect Jan 7-11 (770.82)

Bishop-Elect & Spouse Feb 6-9 (928.75)

Bishop-Elect & Spouse Mar 1-3 (1,125.61)

**Total Bishop-Elect Pre-Consecration Visits To EC (3,644.04)**

Training Jan 27 To Feb 1 (422.44)

# Trustees of The Diocese of Eau Claire Inc

## 2012-3 Election Of A Bishop Expenses

Relocation Expenses	
Ship Household Goods	(4,251.11)
Drive Vehicles FL To WI (Gas, Lodging, & Meals)	(1,109.42)
Total Relocation Expenses	<u>(5,360.53)</u>
Vestments	(6,367.73)
Consecration Expenses	
Receptions	(6,351.10)
Rehearsal Dinner	(2,720.49)
Video	(1,532.43)
Lodging & Meals	(1,387.17)
Music	(879.00)
Bulletins	(472.18)
Security	(441.00)
Flowers	(210.27)
Postage	(145.60)
Total Consecration Expenses	<u>(14,139.24)</u>
Total Election Of A Bishop Expenses	<u><u>(49,484.59)</u></u>