

2020 DIOCESAN BUDGET

The Episcopal Diocese of Texas

2020 Budget



As Approved by the Executive Board on December 2019 and
Recommended to the 171st Diocesan Council.

Confidential

THE EPISCOPAL DIOCESE OF TEXAS

2020 Proposed budget

	2018 Budget	2019 Budget	2020 Budget	NOTES
REVENUES				
Assessments				
Diocesan	7,481,148	7,657,710	7,764,634	AT
Insurance	542,849	552,644	574,750	HE
Less: Allowance for Uncollectible Accounts	(160,480)	(164,207)	(83,394)	PR
Net Assessment Revenue	7,863,517	8,046,147	8,255,990	
Foundation Support and Overhead Allocation				
Church Corporation	478,773	635,969	697,528	
Bishop Quin Foundation	371,974	389,039	413,225	
The Episcopal Foundation of TX	402,761	423,856	445,903	
Episcopal Health Foundation	802,023	809,704	860,559	
Great Commission Fund	335,414	363,536	388,174	
Episcopal Seniors Foundation	35,000	35,000	35,000	
Total Foundation Overhead Payments	2,425,945	2,657,104	2,840,389	
Program Revenues				
IONA Program Revenue	78,000	90,000	75,000	IO
Wellness & Care Revenue	1,000	-	-	
Commission on Ministry Revenue	10,000	10,000	10,000	
Congregational Vitality		10,000	7,000	
Formation/Youth Event Revenue	117,500	117,500	110,000	
Unified Commission Revenues	14,750	16,000	10,000	
Recovery Ministries Income	6,000	-	-	
Episcopal Service Corps	133,636	90,000	-	AM
Other Program Revenue	1,000	27,000	27,000	
Total Program Revenues	361,886	360,500	239,000	
Other Revenues				
Dialog Contributions	-	-	1,000	
Bequests and Donations	-	-	2,000	
Diocesan Council	196,000	216,596	180,000	
ERD Relief Grant	125,000	-	-	
Compass Rose Society Reimbursement	75,000	75,000	75,000	
Miscellaneous Income	1,000	1,000	15,000	
Brochures Sales	4,000	4,000	4,000	
Other Conference Fees	10,000	-	-	
Total Other Revenues	411,000	296,596	277,000	
TOTAL REVENUES	11,062,349	11,360,347	11,612,379	

EXPENDITURES

OFFICE OF THE BISHOP

Clergy Compensation

Clergy Salaries

Bishop of Texas	297,030	308,041	319,382
Bishop Suffragan - Tyler	106,877	111,523	116,309
Bishop Suffragan - Austin	131,088	101,269	104,309
Assisting Bishop	104,877	109,523	114,309
Visiting Bishops	2,000	12,000	12,000
Canon to the Ordinary	116,500	121,795	126,371
Chief of Staff	80,528	86,930	92,500
Secretary of the Diocese	6,719	7,160	7,615
Total Clergy Salaries	845,619	858,242	892,795

Housing Allowance and Maintenance

Bishop of Texas	70,000	70,000	70,000
Bishop Suffragan - Tyler	48,000	48,000	48,000
Bishop Suffragan - Austin	38,000	31,667	60,000
Assisting Bishop	50,000	50,000	50,000
Canon to the Ordinary	60,000	60,000	36,000
Chief of Staff	48,000	48,000	47,000
Secretary of the Diocese	8,000	8,000	8,000
Rectory maintenance		86,643	86,643
Total Housing Allowance and Maintenance	322,000	402,310	405,643

Pension and Social Security Reimbursement

Bishop of Texas	121,056	129,340	133,360
Bishop Suffragan - Tyler	60,922	65,227	67,567
Bishop Suffragan - Austin	65,414	54,355	67,567
Assisting Bishop	60,922	65,227	67,567
Canon to the Ordinary	56,851	58,607	55,202
Chief of Staff	46,658	47,337	50,247
Secretary of the Diocese	5,507	5,507	5,843
Life Insurance	25,000	25,000	20,000
Other Defined Contributions	10,000	10,000	10,000
Total Pension and SS Reimbursement	452,330	460,600	477,353
Total Clergy Compensation	1,619,949	1,721,152	1,775,791

Lay Staff Compensation

Salaries	608,042	625,596	600,249
Pension	54,724	56,304	54,022
Employer FICA	46,515	48,638	45,919
Total Lay Staff Compensation	709,281	730,538	700,190

Business and Travel Expense			
Bishop of Texas	90,000	120,705	130,000
Bishop Suffragan - Tyler	60,000	58,000	50,000
Bishop Suffragan - Austin	42,000	47,000	50,000
Assisting Bishop	45,000	50,000	50,000
Visiting Bishops	12,500	13,500	10,000
Canon to the Ordinary	35,000	35,000	35,000
Chief of Staff	17,500	17,500	23,500
Secretary of the Diocese	1,500	1,500	1,500
Retired Diocesan Bishops	5,000	5,000	5,000
Archdeacon and Deacons	8,000	8,000	8,000
Business and Travel - Staff	18,000	24,000	24,000
Vehicle Depreciation	36,000	46,000	54,848
Total Business and Travel Expense	370,500	426,205	441,848
Clergy Conference	110,000	117,000	120,000
TOTAL OFFICE OF THE BISHOP	2,809,730	2,994,895	3,037,829

Communication Department			
Communication Staff Compensation			375,803
Dialog			40,500
Communications Department			25,000
New Initiatives Marketing and communications			35,000
Licensing, Training, Social Media, Memberships			12,000
Conferences, training, travel			1,500
Video Equipment			-
Website Redesign			10,000
Business and Travel			28,000
			527,803
			RO

CANONICAL EXPENSES			
Diocesan Council	321,800	331,850	250,000
Historian and Archives	10,000	10,000	10,000
Bishop Suffragan Transition	40,000	125,000	-
Commission on Ministry	65,000	73,300	73,300
General Convention - Deputies	50,000	-	-
Executive Board	11,000	11,000	10,000
Standing Committee	1,200	1,200	1,000
Office of the Secretary	1,000	1,000	-
TOTAL CANONICAL EXPENSES	500,000	553,350	344,300

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MINISTRY EXPENSES

Ministry Staff Compensation

Salaries, Stipends and Housing	802,239	684,959	449,897	
Pensions	99,741	89,856	57,263	
Social Security	81,642	72,548	65,374	
Total Ministry Staff Compensation	983,622	847,363	572,534	IN, RO

Communications

Dialog	24,000	24,000		
Communications Department	6,000	6,000		
New Initiatives Marketing and communications	15,000	35,000		
Licensing, Training, Social Media, Memberships	8,500	8,500		
Conferences, training, travel	5,000	5,000		
Video Equipment	700	700		
Website Redesign	13,000	13,000		
Business and Travel	25,000	18,000		
Total Communications	97,200	110,200		RO

Transition Ministry

Travel & Business - Transition Minister	11,000	11,000	22,500	
Bishop's Fellows	75,000	75,000	75,000	BF
Total Transition Ministry	86,000	86,000	97,500	

Wellness and Care Ministry

Business and Travel	15,000	15,000	15,000	
Safe Church (Congregational Wellness /Care)	56,000	57,500	57,750	
Clergy & Family Wellness/Care	10,000	42,500	42,500	
Recovery Ministry	6,000	6,000	6,000	
Total Wellness and Care Ministry	87,000	121,000	121,250	

Other Ministry Expenses

Interfaith and Ecumenical Work	2,500	2,500	2,500	
Chaplains to the Retired	7,200	6,000	6,000	
Consultant for Schools	13,500	12,500	12,500	
Support for Congregations	70,000	70,000	70,000	
Calling & Moving	75,000	105,000	110,000	
Iona School and Center	145,000	165,000	170,000	
Clergy Training (Clericus, Curates, Cont. Educ. & FTIC)	45,900	50,000	64,000	
Conferences & Clergy Gatherings	73,500	90,000	90,000	
Total Other Ministry Expenses	432,600	501,000	525,000	

TOTAL MINISTRY EXPENSES

1,686,422	1,665,563	1,316,284	
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MISSION AMPLIFICATION

Mission Amplification Compensation	760,320	853,769	1,024,148	RO, IN
Business/Travel - Mission Amp Team	91,500	80,000	78,500	
Congregational Vitality	124,500	101,350	98,000	
Youth Ministry	132,600	142,600	111,500	
Young Adults	167,709	83,855	18,500	AM
TOTAL MISSION AMPLIFICATION EXPENSES	<u>1,276,629</u>	<u>1,261,574</u>	<u>1,330,648</u>	

SERVICE AND OUTREACH

Support of the Episcopal Church	1,327,162	1,352,704	1,381,502	DA
Support of the Anglican Communion	300,000	300,000	300,000	
Support for the University of the South	8,000	5,000	5,000	
Provincial Synod Assessment	13,500	7,500	7,500	
Sustainable Development Goals	77,436	79,522	80,703	0.7% of Rev.
World Mission	35,000	25,000	25,000	
Companion Dioceses	40,000	50,000	50,000	
Disaster Outreach Expense	3,000	-		
Unified Commissions Expense	47,000	57,500	75,000	
Prison & Restorative Justice Missions	40,000	40,000	40,000	
TOTAL SERVICE AND OUTREACH	<u>1,891,098</u>	<u>1,917,226</u>	<u>1,964,705</u>	

ADMINISTRATIVE EXPENSES

Lay Staff Compensation				
Salaries	692,811	758,187	772,650	IN
Reserve for Salary Increases	30,000	30,000	50,000	
Pensions	62,675	68,237	69,820	
Employer FICA	51,093	48,572	47,398	
Total Staff Compensation	836,579	904,996	939,869	
Diocesan Center Operating Expense				
Information Technology	320,520	266,535	251,080	OH, IT
Utilities	90,000	90,000	80,000	OH
Janitorial, Maint. & Building	90,000	97,000	105,000	OH
Houston office support to PECC		98,000	98,000	OH
Rent - Austin & Tyler Offices	95,000	96,216	96,216	
Storage	21,000	18,000	22,000	
Total Diocesan Center Operating Expense	616,520	665,751	652,296	
General Office Expense				
Office Equip Lease/Maint	45,000	45,000	50,000	
Office Supplies/Printing	46,000	46,000	45,000	
Communications-Telephone	46,400	40,000	34,006	
Postage/Delivery Expense	29,100	20,000	19,000	
Miscellaneous Office Expense	10,000	10,000	11,167	
Payroll Processing Expense	12,000	12,000	14,302	
Depreciation - Furniture & Equipment	24,000	42,000	42,000	
Total General Office Expense	212,500	215,000	215,475	OH
Insurance				
Diocesan Property & Casualty Insurance	79,546	79,027	90,156	OH
Diocesan Workers' Compensation Insurance	24,001	14,000	30,000	OH
Automobile Insurance for Diocesan Vehicles	21,000	24,000	24,000	
Group Health Insurance	542,846	477,644	499,750	
Other Health Insurance Costs (insurance reserve)	75,000	75,000	75,000	
Total Insurance	742,393	669,671	718,906	
Other Administrative Expenses				
Overhead reimbursement to the EDOT FSC	288,978	280,021	290,264	
Legal Expense	50,000	60,000	60,000	
Diocesan Audit	27,000	25,000	25,000	
Interest and Bank Fees	11,800	11,800	10,000	
Business/Travel-Finance Staff	75,500	75,500	89,000	OH
Subsidy Pension - Retired Clergy	7,200	6,000	6,000	
Diocesan Staff meetings	20,000	24,000	24,000	
HR Consulting & other transition costs	10,000	20,000	10,000	
Employee training and development		5,000	25,000	
Consulting			20,000	
Miscellaneous Operating Expense	-	5,000	5,000	
Total Other Admin	490,478	512,321	564,264	
TOTAL ADMINISTRATIVE EXPENSES	2,898,470	2,967,739	3,090,810	
TOTAL EXPENSES	11,062,349	11,360,347	11,612,379	

Special Accounts - Net			
Revenues over (under) Expenses	-	-	-
NET CHANGE IN ASSETS	\$ -	\$ -	\$ -

NOTES

- AT Assessment** - The Diocesan Assessment increased as a result of changes in Parish revenues. There were no formula changes.
- HE Health Insurance Costs** - This assessment amount is net of the \$5 Million grant from the Episcopal Health Foundation to offset these costs. Insurance expense is offset by the Insurance Assessment.
- PR Provision for Uncollectible** - This amount is 1% of the Assessments and represents the amount unlikely to be paid by congregations.
- OH Overhead** - These amounts represent reimbursement to the Diocese for overhead expenses incurred on behalf of the Foundations.
- RO Reorganization** - Personnel and departmental changes related to ongoing reorganization of Diocesan office.
- EL Bishop Suffragan Election** - Expenses related to Transition of Bishop Suffragan of Western Region are eliminated in 2020.
- AM** Reorganization of Young Adults ministry.
- BF Bishop Fellows** - Grant to employ clergy in transition supported by the Episcopal Health Foundation.
- IN Increases** - The Diocese adjusted compensation for all clergy and lay staff by an average of 3% for 2020.
- IT Information Technology** - Savings due to the transfer of IT network support functions to EDOT staff that had been outsourced.
- DA Diocesan Asking** - The Diocese has reached its goal to meet the TEC asking (15% of revenues).

Linda Riley Mitchell, CFO

SUMMARY OF 2019 BUDGET CHANGES

	Favorable (unfavorable)	
Increase in Assessment Revenue	127	
Decrease in Allowance for Doubtful Accounts	83	
Increase in Foundations support	137	
Decrease in Council revenue	(37)	
Wellness and Care Church Corporation Grant	46	
Changes in Youth Ministry	(90)	
Other revenues decrease	(15)	
	<hr/>	<hr/>
		252
		<hr/>
Compensation adjustment for cost of living --3%	(119)	
 Office of the Bishop		
Transfer Social Media from the Office of the Bishop	55	
West Region Bishop budgeted for full 12 months	(42)	
Business and Travel	16	
Other	(24)	
	<hr/>	5
 Communications Department		
Transfer Social Media from the Office of the Bishop	(55)	
Reorganization increases	(29)	
Other	(33)	
	<hr/>	(117)
 Canonical expense		
Austin Bishop Suffragan transition costs in 2019, not in 2020	125	
Diocesan Council savings from Waco location	82	
Other	2	
	<hr/>	209
 Ministry		
New initiative - Beginning Well	(14)	

Increase in Calling and moving and IONA	(10)	
Other	(6)	
	<hr/>	(30)
Mission Amp		
Staff additions	(140)	
Re-evaluation of young adult and youth ministry	96	
Other	(4)	
	<hr/>	(48)
Service and Outreach		
Increase in Support of the Episcopal Church	(29)	
Unified commission budget increase	(18)	
Other	(1)	
	<hr/>	(47)
Administration		
Decrease in IT expenses	15	
Increase in Insurance expenses	(49)	
Employee development and consulting	(50)	
Other	(22)	
	<hr/>	(106)
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