

The Episcopal Diocese of Western Massachusetts

Memorandum

To: Delegates to Diocesan Convention
From: Steven P. Abdow, Canon for Mission Resources
Subject: Plan for Use of Diocesan Mission Resources in 2017
Date: September 15, 2016

On behalf of Bishop Fisher and Diocesan Council I am pleased to present the proposed budget for 2017. On the Friday afternoon of Diocesan Convention I will be available to answer any questions you have about this plan. Additionally, I invite you to contact me directly with any questions or comments that you have. I can be reached at sabdow@diocesewma.org or 413-737-4786, x 121.

The Bishop and his leadership team have identified the following goals for the Episcopacy at this time:

- Developing and supporting transformational lay and clergy leaders
- Engaging congregations in processes of honest, healthy self-assessment
- Encouraging inter-diocesan, ecumenical, and interfaith partnerships in congregations and the Bishop's office
- Providing opportunities for clergy to gather for support and networking
- Committing to Social Justice issues (moving from idea to ministry to a movement)

Our objective is to present a budget that is aligned with our goals and mission that best utilizes our available resources. Slightly more than half of the budget is for payroll and personnel related expenses. The work of the bishop's office is relational and highly dependent on personnel, and we feel that this ratio is appropriate to accomplish the mission.

Highlights:

- \$33,000 on international outreach
- \$25,000 to support other Christian, Ecumenical, and Interfaith organizations
- \$97,500 on grants and leadership development for our congregations
- \$75,000 in scholarship money for church members, seminarians, and clergy kids.
- \$178,500 on veterans, urban center, creation care, and social justice ministry
- \$60,000 on program expenses for Christian Formation for youth and adults
- \$330,000 to support The Episcopal Church

REVENUES

We are blessed in this diocese with 100% fulfillment by our congregations of their Support of our Common Ministry, and with substantial invested funds wisely managed by the Trustees for the Diocese.

- Income from Assessments (Support from congregations for our Common Ministry) is projected to be slightly lower than in 2016 at \$1,113,000. We are no longer receiving support from a number of congregations that have closed.
- Investment income is projected to be at the same level as 2016 at \$1.36 million.
- Other sources of income are an additional draw from investments of \$60,000 for Walking Together (to match the Mission Enterprise Zone grant of \$100,000) and a total contribution in 2017 of \$54,000 from Bishop's Funds for Vets Ministry and Creation Care. The contribution from Bishop's Funds is an \$18,000 increase from 2016.
- Fanning the Flames budget for 2017 is separate from the Diocesan Budget presented at Convention. Draft budget for FTF in 2017 is \$250,000.
- Note: the FTF investment will use ~\$1,000,000 of invested funds. 5% of that is \$50,000, which means that over the next three years or so (because of the lag created by our rule of calculating the distribution using a 12 quarter rolling average) our income from investments will be reduced unless the market performs well enough to make up for it.

EXPENSES

Mission in the World

This section of the budget includes our contributions to outside organizations that are doing mission beyond our congregations both locally and throughout the world.

- Apportionment to TEC is up \$10,000 to \$329,452. It is calculated at 15% of income.
- Budget for Sustainable Development Goals (formerly Millennium Development Goals) has been maintained at 0.7% of income or \$18,378. This all goes to ER&D, same as the past few years.
- Our pledge to support the work of Province One remains the same at \$9749.
- Donation to Berkshire Organizing Project was cut in half to \$2500.
- Vets Ministry budget is \$82,000. \$60,000 is for wages and benefits for 3 people. Chris's portion of that is \$31,000. Program expenses are \$18,000 and business expense is \$4000.
- Creation Care is level at \$35,000
- Walking Together (Worcester Urban Ministry) is included in the budget at \$60,000. This was funded in 2015 and 2016 by a Mission Enterprise Zone grant from The Episcopal Church. That grant required a \$100,000 match by the Diocese, to which Council committed. The ministry will be funded in 2017 by

that matching grant. The money for the match comes out of the assets of the former St. John's church in Worcester.

Congregational Development

This portion of the budget funds that work that we do that directly supports congregations in our diocese such as Christian Formation and leadership development events.

- Ministry Development Initiatives is budgeted at \$85,000. Included in that figure is \$5000 in matching grants of up to \$500 to congregations that invest in their websites.
- Christian Formation budget is \$165,000. We fund the staff positions out of that total with the remaining \$60,000 going for program and retreat expenses for youth and adults.

Leadership Development and Clergy Support

These resources fund our clergy transition process, retiree benefits, clergy and lay leadership training and diocesan clergy conferences.

- Diaconate formation has its own line in 2017. The budget for 2017 is \$4000.
- Our budget for clergy conferences is \$20,000.
- Transition ministry expense was \$8000 in 2015. The budget in 2017 is \$4750, \$3500 of which is for the transition ministry conference. The decrease is a result of the reassignment of the Canons to the Ordinary's duties with only one of them now doing transition ministry.
- Safe Church training is budgeted at \$4400 in 2017.

Ministry of the Bishop

The business of the Bishop is funded in this section. Travel expenses to House of Bishop meetings, parish visitations, costs for our annual Convention, and the communications ministry.

- A big change in this section of the budget is in clergy salary, up \$30,000 from 2016. In 2016 Diocesan Council hired a Human Resource and Employee Benefit consultant to do a survey of executive compensation in ten comparable dioceses. The results showed that our salary for bishop was substantially below the norm. Council then approved the appropriate adjustment based on the analysis.
- The salary for the Bishop's Assistant for Stewardship is being eliminated. Pam Mott and Steve Abdow will be working with congregations on stewardship while a new strategy is developed. The cost for the legacy stewardship mailing and dinner, and TENS subscription for the diocese is \$8000.
- Abundant Times has been cut to three issues per year so we can cap the budget for printing and mailing at \$16,500 and maintain the outstanding quality.
- Our communications budget in 2017 is \$112,468. Communications is a major function of the Bishop's Office, and our communications stand out in the Church.

Admin and Finance

The administration and finance section includes the cost to rent the office, accounting and legal fees, office equipment and supplies, telephone, computer, internet, etc. The Agency Function of the bishop's office provides full payroll services, complete benefits administration, and oversight of the property and casualty insurance program for the congregations and programs of the diocese.

- 2016 legal budget was \$50,000. 2017 expenses are expected to be lower and have been budgeted at \$42,000.
- Internet expense will increase by about \$5340 as we move over to fiber optic service. This is a big expense but our phones, video conferencing, remote access all require the expense.
- We have budgeted \$3600 for software that will allow us to digitally store, retrieve and archive documents.

Personnel

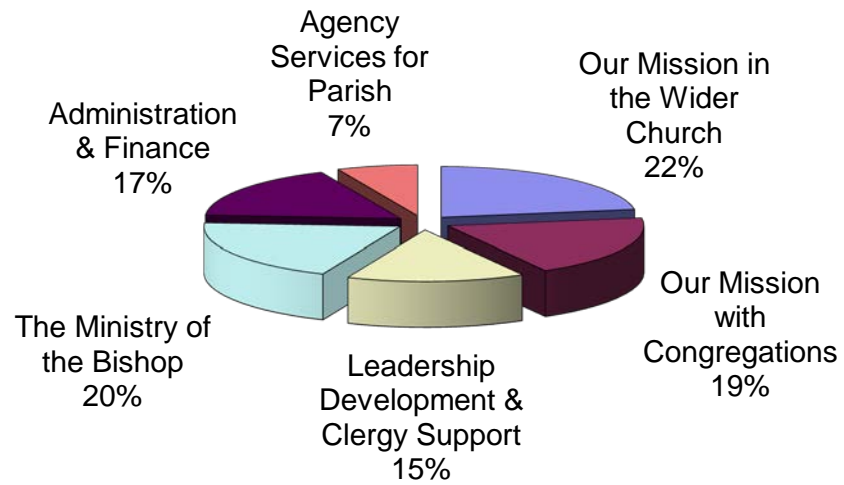
- The continuing education budget for exec staff is \$2000 per person.
- This budget draft includes salary increase budget of 2% and medical insurance increase of 2%.

Forecasted deficit is \$3,721 or 0.14% of revenues

Members of Diocesan Council: The Rt. Rev. Doug Fisher, the Rev. Tom Damrosch and Mr. John Cheek (Berkshire Corridor), Mr. Stephen Houghton, the Rev. Heather Blais, Ms. Donna Christian, and the Rev. Derrick Fetz (Valley Corridor), Mr. Dan Mylott, Ms. Joan Gilchrist, the Rev. Jose Reyes, and the Rev. Jesse Abell (Worcester Corridor), the Rev. Catherine Munz (Vice President of Council), the Rev. William (Mac) Murray (Secretary to Convention), Mr. Frank Minasian (Trustee Representative)

Members of the Budget and Financial Planning Committee: Wayne Gass, Treasurer (All Saints, South Hadley), Kitty Dougherty (Grace Church, Amherst), Mick Kalber (Holy Trinity, Southbridge), Priscilla Kerr (St. Francis, Holden), Denis Meunier (St. Paul's, Gardner), Al Symonds (St. Stephen's, Pittsfield), Mr. Dan Mylott (Christ Church, Fitchburg), the Rev. Dave Woesnner (St. Michael's on the Heights, Worcester), Kendra Macleod (St. Paul's, Stockbridge), Steve Abdow (Assistant Treasurer), and Esther Barker (Accounting Manager)

The Diocesan Budget



Attachments:

- 2017 Assessments: *Parish Support for Common Ministry*
- Proposed 2017 Diocesan Operating Budget
- Proposed 2017 Budget in a One-Page Summary

One Page Summary of the Proposed 2017 Budget

	2014 Actual	2015 Actual	2016 Budget	2017 Proposed	<u>% of Budget</u>
OPERATING REVENUES					
Assessment for Common Ministry	1,098,620	1,099,464	1,116,595	1,111,633	42.3%
Use of Investments -- Spending Rule	1,239,514	1,321,507	1,360,000	1,362,106	51.8%
Program Income	26,125	36,428	93,212	87,695	3.3%
Other Income and Gifts	20,742	14,687	48,360	66,475	2.5%
<u>Interest Income</u>	<u>429</u>	<u>439</u>	<u>800</u>	<u>0</u>	<u>0.0%</u>
TOTAL REVENUES FOR DIOCESAN OPERATIONS	2,385,430	2,472,525	2,618,967	2,627,909	100.0%
OPERATING EXPENSES					
Our Mission in the Wider Church	403,499	447,991	573,974	592,174	22.5%
Our Mission with Congregations	507,619	467,342	518,166	506,227	19.3%
Leadership Development and Clergy Support	355,721	364,015	394,978	386,211	14.7%
The Ministry of the Bishop's Office	511,850	519,581	498,545	518,376	19.7%
Administrative and Financial Support	437,658	442,836	456,604	453,147	17.2%
<u>Agency for Parish Services</u>	<u>173,810</u>	<u>175,149</u>	<u>172,578</u>	<u>175,495</u>	<u>6.7%</u>
TOTAL OPERATING EXPENSE:	2,390,157	2,416,914	2,614,845	2,631,630	100.0%
OPERATING INCOME AND EXPENSE					
Operating Income	2,385,430	2,472,525	2,618,967	2,627,909	
<u>Operating Expense</u>	<u>2,390,157</u>	<u>2,416,914</u>	<u>2,614,845</u>	<u>2,631,630</u>	
OPERATING INCOME LESS OPERATING EXPENSE	(4,727)	55,611	4,122	(3,721)	

REVENUES

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>Assessment for Common Ministry</u>	\$1,098,620	\$1,099,464	\$1,116,595	\$550,829	\$1,111,633
<u>Use of Investment</u>	\$1,239,514	\$1,321,507	\$1,360,000	\$682,282	\$1,362,106
<u>Program Income</u>	\$26,125	\$36,428	\$93,212	\$42,883	\$87,695
<u>Other Income and Gifts</u>	\$20,742	\$14,687	\$48,360	\$32,649	\$66,475
<u>Interest Income</u>	\$429	\$439	\$800	\$222	\$0
<u>TOTAL DIOCESAN INCOME AND GIFTS:</u>	\$2,385,430	\$2,472,525	\$2,618,967	\$1,308,865	\$2,627,909

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>EXPENSES</u>					
<u>WIDER CHURCH - Mission in the World</u>					
<u>WIDER CHURCH OPERATIONAL EXPENSES</u>					
<u>THE EPISCOPAL CHURCH APPORTIONMENT:</u>	\$310,122	\$304,845	\$320,678	\$160,340	\$329,452
<u>GENERAL CONVENTION:</u>	\$13,000	\$13,204	\$14,000	\$7,000	\$15,000
<u>LAMBETH CONFERENCE:</u>	\$1,125	\$0	\$0	\$0	\$0
<u>SUSTAINABLE DEVELOPMENT GOALS:</u>	\$16,359	\$17,250	\$17,489	\$8,745	\$18,378
<u>ANGLICAN COMMUNION PARTNERS:</u>	\$3,432	\$2,500	\$2,500	\$1,250	\$0
<u>ECUMENICAL RELATIONS</u>					
Ecumenical Officer	\$1,491	\$1,933	\$1,500	\$2,117	\$1,750
Province One	\$9,929	\$11,598	\$9,769	\$4,885	\$9,749
Interfaith Council	\$350	\$350	\$275	\$350	\$300
Mass Council of Churches	\$12,600	\$12,500	\$12,500	\$6,254	\$12,500
Berkshire Organizing Project	\$0	\$5,000	\$5,000	\$2,500	\$2,500
SUBTOTAL ECUMENICAL RELATIONS:	\$24,370	\$31,381	\$29,044	\$16,106	\$26,799
<u>EPISCOPAL RELIEF AND DEVELOPMENT</u>	\$299	\$0	\$0	\$0	\$0
<u>GLOBAL MISSION:</u>	\$22,890	\$21,999	\$25,484	\$4,156	\$25,500
<u>VETERAN'S MINISTRY</u>	\$11,903	\$27,490	\$67,877	\$43,214	\$81,119
<u>WALKING TOGETHER</u>	\$0	\$0	\$60,212	\$28,779	\$60,895
<u>MISSION DE GRACIAS</u>	\$0	\$0	\$0	\$1,134	\$0
<u>CREATION CARE</u>	\$0	\$29,322	\$36,690	\$15,470	\$35,031
<u>TOTAL WIDER CHURCH OPERATIONAL EXPENSES:</u>	\$403,499	\$447,991	\$573,974	\$286,194	\$592,174

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>CONGREGATIONAL DEVELOPMENT: Mission with Congregations</u>					
<u>CONGREGATIONAL DEVELOPMENT PROGRAMS</u>					
Special Assistance to Congregations	\$15,476	\$6,050	\$0	\$1,773	\$5,000
Hispanic Ministry	\$24,499	\$10,796	\$0	\$0	\$0
Parish Leadership Day	\$6,813	\$5,519	\$0	\$0	\$0
ECBF Recasting Assets	\$16,517	\$21,128	\$0	\$0	\$0
SUBTOTAL CONGREGATIONAL DEV. PROGRAMS:	\$63,305	\$43,493	\$0	\$1,773	\$5,000
<u>GRANTS</u>					
Ministry Development Grants	\$79,145	\$86,375	\$82,500	\$25,504	\$85,000
Deanery	\$571	\$92	\$2,300	\$84	\$2,300
College Scholarships (Bement Waterfield)	\$36,806	\$34,659	\$42,565	\$18,736	\$42,500
Ministry with Girls	\$4,000	\$500	\$6,500	\$500	\$0
SUBTOTAL CONGREGATIONAL GRANTS:	\$120,522	\$121,626	\$133,865	\$44,824	\$129,800
<u>MISSION OPERATIONAL EXPENSES</u>					
Christian Formation Ministry	\$94,477	\$40,260	\$87,999	\$23,002	\$130,027
CITN-Pittsfield (formerly known as Servant Leadership)	\$58,952	\$73,531	\$74,039	\$36,616	\$0
Episcopal Church Women	\$1,110	\$0	\$750	\$287	\$0
Diocesan Altar Guild	\$165	\$0	\$0	\$0	\$0
Youth Ministry	\$27	\$0	\$19,028	\$15,408	\$34,524
SUBTOTAL CONGREGATIONAL MISSION EXPENSES:	\$154,731	\$113,791	\$181,816	\$75,313	\$164,551
<u>CONGREGATIONAL DEVELOPMENT PERSONNEL EXPENSES</u>					
Wages and Benefits	\$158,029	\$179,608	\$193,385	\$97,492	\$197,482
Business Expense	\$10,835	\$8,824	\$9,100	\$8,647	\$9,394
SUBTOTAL CONGREGATIONAL DEV. PERSONNEL EXPS:	\$168,865	\$188,432	\$202,485	\$106,139	\$206,876
<u>TOTAL CONGREGATIONAL DEVELOPMENT:</u>	<u>\$507,423</u>	<u>\$467,342</u>	<u>\$518,166</u>	<u>\$228,049</u>	<u>\$506,227</u>
Mission with Congregations					

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>LEADERSHIP DEVELOPMENT & CLERGY SUPPORT</u>					
<u>MINISTRY DEVELOPMENT OPERATIONAL EXPENSES</u>					
Parish Leadership Day	\$0	\$0	\$10,625	\$6,181	\$8,250
Commision on Ministry	\$9,706	\$7,664	\$8,400	\$1,742	\$2,500
Diaconate Formation	\$0	\$0	\$0	\$3,472	\$4,000
Education for Ministry	\$1,800	\$2,503	\$3,150	\$234	\$2,150
Seminarian Assistance	\$13,250	\$12,500	\$25,000	\$192	\$25,000
Continuing Education Grants	\$963	\$2,160	\$5,500	\$1,000	\$3,000
Sabbatical Grants	\$7,604	\$2,910	\$7,500	\$1,989	\$4,000
Clergy Conferences	\$15,280	\$20,674	\$21,250	\$19,393	\$20,900
Strategic Leadership Development	\$4,926	\$287	\$0	\$1,402	\$1,500
Fresh Start	\$1,703	\$3,615	\$1,400	\$1,075	\$3,650
David Allen Seminars	\$0	\$745	\$0	\$0	\$0
Planning For Tomorrow	\$602	\$0	\$0	\$0	\$0
SUBTOTAL MINISTRY DEVELOPMENT EXPENSES:	\$55,835	\$53,058	\$82,825	\$36,680	\$74,950
<u>CLERGY SUPPORT:</u>					
Deployment	\$5,358	\$8,079	\$7,400	\$2,772	\$4,750
Prevention and Safe Church Training	\$3,417	\$5,026	\$3,875	\$2,049	\$4,450
Clergy Children Educational Grants	\$7,500	\$8,625	\$6,000	\$750	\$7,500
SUBTOTAL CLERGY SUPPORT EXPENSES:	\$16,275	\$21,730	\$17,275	\$5,571	\$16,700
<u>RETIRED CLERGY and LAY SUPPORT</u>					
Retired Clergy Benefits	\$46,959	\$43,654	\$46,000	\$22,153	\$45,635
Lay Retirees Benefits	\$62,988	\$64,658	\$64,550	\$33,634	\$60,534
SUBTOTAL RETIRED CLERGY and LAY SUPPORT EXPENSES:	\$109,947	\$108,312	\$110,550	\$55,787	\$106,169
SUBTOTAL LEADERSHIP DEV./SUPPORT OPERATIONAL EXPENSES:	\$182,056	\$183,100	\$210,650	\$98,038	\$197,819
<u>LEADERSHIP DEV./CLERGY SUPPORT PERSONNEL EXPENSES</u>					
Wages and Benefits	\$164,052	\$171,355	\$175,569	\$88,380	\$178,842
Business Expense	\$9,613	\$9,560	\$8,759	\$5,698	\$9,550
SUBTOTAL LEADERSHIP DEV./SUPPORT PERSONNEL EXPENSES:	\$173,665	\$180,915	\$184,328	\$94,078	\$188,392
TOTAL LEADERSHIP DEVELOPMENT & CLERGY SUPPORT EXPENSES:	\$355,721	\$364,015	\$394,978	\$192,116	\$386,211

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>EPISCOPAL OVERSIGHT: Mission and Ministry of the Bishop</u>					
<u>GOVERNANCE</u>					
Diocesan Council	\$2,998	\$222	\$2,500	\$1,148	\$1,250
Standing Committee	\$1,545	\$0	\$1,250	\$0	\$0
Chancellor's Conference	\$783	\$2,359	\$1,000	\$1,937	\$2,250
Title IV Disciplinary Committee	\$1,233	\$1,401	\$350	\$1,084	\$2,000
SUBTOTAL GOVERNANCE EXPENSES:	\$6,559	\$3,982	\$5,100	\$4,169	\$5,500
<u>BISHOP'S MISSION</u>					
Diocesan Convention	\$24,280	\$27,334	\$26,542	\$4,734	\$30,475
Diocesan-wide Conferences	\$608	\$0	\$0	\$0	\$0
Stewardship	\$25,008	\$22,869	\$23,937	\$14,766	\$7,800
Special Projects	\$26,755	\$25,000	\$0	\$0	\$0
Communications	\$84,293	\$114,041	\$122,605	\$60,627	\$112,468
Corridor Walks	\$4,359	\$5,746	\$0	\$143	\$3,000
SUBTOTAL BISHOP'S MISSION EXPENSES:	\$165,302	\$194,990	\$173,084	\$80,270	\$153,743
<u>BISHOP'S MINISTRY</u>					
Parish Visitations	\$4,581	\$0	\$0	\$0	\$0
Clergy/Spouse Gatherings	\$1,920	\$1,637	\$0	\$1,134	\$1,300
Social Justice	\$1,511	\$7,074	\$1,500	\$1,158	\$2,500
SUBTOTAL BISHOP'S MINISTRY EXPENSES:	\$8,012	\$8,711	\$1,500	\$2,292	\$3,800
<u>ARCHIVE PROJECT:</u>	\$14,530	\$7,369	\$7,756	\$3,980	\$7,919
SUBTOTAL BISHOP'S OVERSIGHT OPERATIONAL EXPENSES:	\$194,404	\$215,052	\$187,440	\$90,711	\$170,962
<u>EPISCOPAL OVERSIGHT and BISHOP'S MINISTRY PERSONNEL EXPENSES</u>					
Wages and Benefits	\$261,899	\$272,017	\$278,605	\$148,252	\$318,754
Business Expense	\$55,548	\$32,512	\$32,500	\$18,452	\$28,660
SUBTOTAL BISHOP'S PERSONNEL EXPENSES:	\$317,448	\$304,529	\$311,105	\$166,704	\$347,414
<u>TOTAL EPISCOPAL OVERSIGHT - Mission & Ministry of the Bishop:</u>	\$511,851	\$519,581	\$498,545	\$257,415	\$518,376

	2014 Actual	2015 Actual	2016 Budget	2016 YTD as of June	2017 Proposed Budget
<u>ADMINISTRATION & FINANCE: Support of Diocesan Operations</u>					
<u>ADMINISTRATION OPERATIONS</u>					
Financial Management	\$7,168	\$10,446	\$11,900	\$4,837	\$10,100
Accounting/Legal	\$84,991	\$72,042	\$68,500	\$49,891	\$61,500
Property - Plant	\$111,001	\$109,250	\$110,572	\$55,843	\$112,170
General Operations	\$31,361	\$25,823	\$27,650	\$14,225	\$32,296
SUBTOTAL ADMINISTRATION OPERATIONS:	\$234,521	\$217,561	\$218,622	\$124,796	\$216,066
<u>ADMINISTRATION PERSONNEL</u>					
Wages and Benefits	\$194,240	\$215,206	\$228,182	\$110,332	\$225,591
Business Expenses	\$9,092	\$10,069	\$9,800	\$5,430	\$11,490
SUBTOTAL ADMINISTRATION PERSONNEL EXPENSES:	\$203,332	\$225,275	\$237,982	\$115,762	\$237,081
<u>TOTAL ADMINISTRATION & FINANCE EXPENSE:</u> Support of Diocesan Operations	\$437,853	\$442,836	\$456,604	\$240,558	\$453,147
<u>DIOCESAN AGENCY: Benefits Administration for Congregations</u>					
<u>AGENCY OPERATIONAL EXPENSES</u>	\$11,198	\$11,536	\$11,325	\$7,254	\$12,782
<u>AGENCY PERSONNEL EXPENSES</u>					
Wages and Benefits	\$161,042	\$161,259	\$158,453	\$80,415	\$160,263
Business Expenses	\$1,570	\$2,354	\$2,800	\$0	\$2,450
SUBTOTAL AGENCY PERSONNEL EXPENSES:	\$162,612	\$163,613	\$161,253	\$80,415	\$162,713
<u>TOTAL DIOCESAN AGENCY EXPENSES:</u>	\$173,810	\$175,149	\$172,578	\$87,669	\$175,495
<u>TOTAL DIOCESAN EXPENSES</u>	\$2,390,157	\$2,416,914	\$2,614,845	\$1,292,001	\$2,631,630
NET SURPLUS/(DEFICIT)	(\$4,727)	\$55,611	\$4,122	\$16,864	(\$3,720)

**Assessments for Common Ministry
to Support the 2017 Diocesan Operating Budget**

	2013 Total Operating Income	2014 Total Operating Income	2015 Total Operating Income	Average Operating Income 2013-2015	2017 Support for Common Ministry
St. David's, Agawam	119,678	122,506	129,212	123,799	10,936
Grace Church, Amherst	519,814	530,851	525,077	525,247	63,345
St. John's, Ashfield	77,284	76,677	76,506	76,822	6,004
St. John's, Athol	84,111	70,205	84,506	79,607	6,296
St. Thomas', Auburn	60,478	64,848	63,169	62,832	4,626
St. Andrew's, Blackinton	15,234	11,037	11,037	12,436	839
Grace Church, Chicopee	103,809	79,657	76,805	86,757	7,047
Good Shepherd, Clinton	183,373	213,405	175,856	190,878	19,133
St. Philip's, Easthampton	87,315	103,528	109,147	99,997	8,437
St. Mark's, East Longmeadow	187,819	206,212	218,551	204,194	20,806
St. Christopher's, Fairview	81,803	87,717	109,933	93,151	7,718
Christ Church, Fitchburg	487,447	534,213	552,101	524,587	63,258
St. Paul's, Gardner	98,200	92,132	102,727	97,686	8,195
Grace in the Berkshires	199,667	205,674	212,905	206,082	21,056
St. James', Greenfield	223,925	205,761	218,889	216,192	22,395
St. Francis, Holden	375,249	372,787	372,534	373,523	43,242
St. Paul's, Holyoke	198,950	219,695	254,958	224,534	23,501
St. Luke's, Lanesboro	45,832	40,638	52,944	46,471	3,137
St. Helena's, Lenox	78,489	100,348	71,439	83,425	6,697
Trinity, Lenox	243,337	261,619	282,368	262,441	28,523
St. Mark's, Leominster	170,656	172,139	183,395	175,397	17,236
St. Andrew's, Longmeadow	345,205	368,635	367,457	360,432	41,507
Trinity, Milford	257,927	246,914	253,889	252,910	27,261
St. John's, Millville	40,681	35,394	35,540	37,205	2,511
All Saint's Berkshire County	198,257	188,496	221,633	202,795	20,620
St. John's, Northampton	283,518	309,784	306,699	300,000	33,500
Nativity, Northborough	310,423	310,249	341,143	320,605	36,230
Christ Memorial, North Brookfield	69,042	66,860	72,306	69,403	5,267
St. Andrew's, North Grafton	128,939	135,126	162,895	142,320	13,184
Grace Church, Oxford	98,869	110,933	117,335	109,046	9,132
St. Stephens', Pittsfield	462,729	494,117	476,807	477,884	57,070
Christ Church, Rochdale	129,827	132,873	112,814	125,171	11,083
Christ Church, Sheffield	118,829	106,276	113,816	112,973	9,800

**Assessments for Common Ministry
to Support the 2017 Diocesan Operating Budget**

	2013 Total Operating Income	2014 Total Operating Income	2015 Total Operating Income	Average Operating Income 2013-2015	2017 Support for Common Ministry
Trinity, Shrewsbury	134,486	141,541	107,217	127,748	11,399
Holy Trinity, Southbridge	98,418	104,384	123,393	108,732	9,354
All Saints, South Hadley	223,560	211,940	244,750	226,750	23,794
Southwick Community Episcopal Church	203,103	231,649	205,154	213,302	22,013
Christ Church Cathedral, Springfield	578,683	605,751	604,766	596,400	72,773
St. Peter's, Springfield	110,506	106,945	105,049	107,500	8,981
St. Paul's, Stockbridge	131,789	154,120	176,267	154,059	14,622
St. John's, Sutton	164,903	158,809	135,375	153,029	14,496
St. Andrew's, Turner's Falls	42,238	46,113	44,599	44,317	2,991
Trinity, Ware	110,591	149,137	111,346	123,691	10,925
Reconciliation, Webster	112,995	111,315	116,631	113,647	9,870
St. Stephen's, Westborough	200,944	213,041	213,559	209,181	21,467
Atonement, Westfield	200,875	222,711	231,057	218,214	22,663
Good Shepherd, West Springfield	81,974	83,671	36,542	67,396	5,014
Trinity, Whitinsville	90,871	95,465	94,716	93,684	7,774
Epiphany, Wilbraham	162,021	147,301	158,449	155,924	14,851
St. John's, Williamstown	431,113	465,358	441,932	446,134	52,863
All Saints, Worcester	606,951	613,240	665,820	628,670	77,049
St. Luke's, Worcester	178,782	191,531	195,324	188,546	18,847
St. Mark's, Worcester	50,695	45,994	53,255	49,981	3,374
St. Matthew's, Worcester	195,241	161,465	168,118	174,941	17,180
St. Michael's, Worcester	179,621	167,772	166,616	171,336	16,739

Assessments are based on the previous three years average operating revenues
The first \$50,000 of Operating Revenues are assessed at a rate of 6.75%
Operating Revenues of from \$50,001 to \$75,000 are assessed at a rate of 9.75%
Operating Revenues of from \$75,001 to \$125,000 are assessed at a rate of 10.5%
Operating Revenues of from \$125,001 to \$200,000 are assessed at a rate of 12.25%
Operating Revenues over \$200,000 are assessed at a rate of 13.25%