

2020 Detailed Budget Narrative
Administrative Budget
INCOME:

Line Number	Line Item	Description
1	Administrative Assessments	The assessment is based on 19% of an average of the parochial report operating income from 2016-2018. It is a fixed assessment payment for 2020. See the assessment payment sheet for your church's payment.
2	Platt funds	The Episcopal Church Center sends this amount to us quarterly. It is income to be, "applied to the aid and relief of Domestic Missions in Oregon, Montana, Dakota, and Nebraska." Funds are named after Miss Emily Platt and were established in 1920.
3	Investment Income/Endowment Draw	Not budgeted for 2020
4	2020 Budget Reserve Funds	Funds set aside from the 2019 budget to help offset 2020 budget expenses.
5	From Lambeth Reserve Funds	The Lambeth conference in England happens every 10 years and will be held in 2020. We set aside some funds in 2019 to help with this conference and we will use them this year.

	<i>Expenses:</i>	
6	Payroll taxes	Payroll taxes for diocesan lay staff.
7	Staff Pension	Pension for diocesan staff.
8	Staff insurance	Health, dental and life insurance for staff and funding for health savings accounts.
9	Lambeth Conference	Funds to send the new Bishop to the Lambeth conference in England in 2020. Partially offset by Line 5.
10	Bishop Pension	Pension for the bishop.
11	Bishop Insurance	Medical and dental insurance. Note: We don't know if the new bishop will have a family or not but have budgeted for that option in case.
12	Bishop Hospitality	Account for bishop to provide hospitality to clergy and others as needed.
13	Bishop Travel	Travel expense for the new bishop.
14	Clergy Deployment travel	Funds travel expense for deployment officer.
15	Staff Continuing Education	Funding for staff to attend an annual conference.
16	Camp Director Travel	Funds travel for the Camp Director.
17	Staff Salaries	These amounts have been increased by 2.4% based on the average cost of living from Social Security for 2017/2018 with the exception of the staff hired in 2019.
18	Telephone	Telephones and toll free numbers.
19	Utilities	Water, gas, electricity.
20	Supplies/Miscellaneous	Supplies and miscellaneous items.
21	Postage/Mailings	Postage and supplies relating to the postage meter.

22	Insurance	The insurance on the diocesan office building.
23	Worker's compensation Insurance	Worker's compensation insurance for diocesan staff.
24	Building maintenance	Small maintenance needs and funds to pay St. Peter's for some of the snow removal expenses.
25	Special tax expense	Taxes that we are not exempt from paying (special items such as sidewalks or lighting).
26	Audit	Auditor's fees. The canons of the General Convention require that a CPA audit every diocesan office every year.
27	Legal Conference Expenses	Funding for chancellors to attend an annual conference.
28	Clergy Conference	Funding for speakers and food for the annual clergy conference at Camp Marshall. This line item also covers costs for those who stay at camp.
29	Bishop Housing	Housing for the new bishop.
30	Canon for Christian Formation Housing	Not funded. Is now a lay position.
31	Canon to the Ordinary Housing	Housing for the Canon to the Ordinary
32	Bishop Salary	Salary for the new bishop.
33	Unemployment Insurance	Unemployment insurance for lay staff as required by the State of Montana.
34	Payroll processing fees	Fees paid to Paychex for processing diocesan payroll.
35	Camp Assistance	Funds to cover camp shortfall as needed.
36	Title IV reserve funds	Funds set aside to use if we have a Title IV investigation.
37	Diocesan computer and equipment reserve	Funds set aside to plan for purchases of computers, phone system and other office equipment as needed for the bishop and staff.
38	Bishop Search and Election Expenses	Not funded for 2020.
39	11 th Bishop Reserve Funds	We will begin setting aside reserve funds for the 11 th bishop search process to be proactive in the planning.
40	2020 Budget Reserve Funds	Not funded in 2020.
	PROGRAM:	
	Income:	
41	Assessment income	The portion of assessments that are set aside for the program/outreach/meeting work of the diocese.
42	Deacon's School Fees	Fees paid by students in the school for deacons.
43	Endowment Income	Not included this year.
44	General Convention Reserve transfer	Not needed until 2021.
45	Program and Lambeth funds transfer	Not included in budget.
46	Special Appeal/Income Deficit	Not included in this budget.
	Expenses:	
47	Diocesan Council meetings	Meeting expenses.
48	Standing Committee meetings	Meeting expenses.
49	Diocesan Convention	Travel and meal expenses for staff to attend convention and supplies as needed.
50	Finance Department	Meeting expenses.

51	Province VI	Pays assessment to Province 6.
52	General Convention	To set aside reserve funds for General convention which happens again in 2021.
53	General Church	This is an amount pledged to pay to the Domestic and Foreign Missionary Society (i.e. the “national” church). This amount is 15% of our operating income from 2018 less an exemption. In prior years this had been an “asking” and not an assessment. Beginning in 2019 it became a 15% assessment and if not paid in full we would not be eligible for grants. We are paying our full assessment for 2020.
54	Christus Collegium	Pays portion of Christus Collegium in Bozeman. The diocese owns part of this building and pays some expenses associated with it.
55	Christian Formation/Youth	Not funded – no Christian Formation director.
56	Ecumenical	For ecumenical work and meetings.
57	Congregational Development Task Force	Not funded. No request received.
58	Commission on Ministry	This budget covers some travel expenses for meetings.
59	Campus Ministry –Missoula	Pays for some campus ministry expenses in Missoula.
60	Freedom in Christ resolution	Was approved at the diocesan convention in 2016 and funds are used to help pay for providing healing and reconciliation for people inside and outside prison. A second request was submitted in 2019 for the 2020 budget.
61	Deacon/Archdeacon expenses	Travel and meeting expenses for deacons’ school and conference expenses.
62	Disaster Services	Funds used to help pay for travel for Diocesan Disaster coordinator to work with churches on the asset map and disaster preparation.
63	COM/Other – Commission on Ministry other	Funding for EFM – Education for Ministry. We pay a fee for Sewanee in order to offer EFM in the diocese.
	CAMP MARSHALL	
	<i>Income:</i>	
64	Camp Fees	Fees paid by campers to attend summer camp programs at Camp Marshall. This amount is based on what we received in 2018 with a slight increase. We may increase fees and are hoping for increased enrollment.
65	Day Camp Income	Increased the income to cover the actual expenses. We will be reviewing the camp budget in much more detail after the summer is over we will be better able to make plans.
66	Grace Camp	Donations collected for Grace Camp.
67	Camp endowment draw	Income drawn from camp endowment.
68	Rental Income	Income received from outside groups using Camp Marshall.

69	Parish Gifts	Donations received from churches to support general camp expenses and scholarships.
70	Donor gifts	Donations received from individuals to help fund general camp expenses and scholarships.
71	Gifts/Programs and Facility (Special Funds)	Special needs will be announced and we will raise funds as needed. It is offset by line 111.
72	Diocesan Assistance	Funds from the diocesan budget to help pay camp expenses.
	<i>Expenses:</i>	
73	Janitorial supplies - summer	Cleaning supplies for the camp summer program.
74	Medical supplies	To stock first aid area.
75	Administrative Supplies - program	Misc. supplies and mailings for the summer program.
76	Camp T-shirts	T-shirts for summer camp.
77	Camp Staff Worker's compensation insurance	Worker's comp coverage for camp staff.
78	Camp Site Manager Travel	Travel for the site manager.
79	Electricity – summer portion	Electricity for summer months.
80	Telephone - summer portion	Summer portion of phone for camp and cell phone for Camp Director.
81	Fuel – summer	Fuel for truck and boats.
82	Insurance - summer portion	Liability insurance for camp during the summer.
83	Oil and propane - summer portion	Summer costs for oil and propane.
84	Maintenance summer portion	Maintenance costs for summer.
85	Background checks	To pay for background checks for summer staff and volunteers.
86	Staff travel	Mileage for summer camp staff.
87	Day Camp Expenses	Recreation and other expenses for day camps.
88	Day Camp Travel	Travel for staff to go to various locations for Day Camps.
89	Summer Program Food Service	The cost of food for campers and staff.
90	Advertising	Advertising costs.
91	Miscellaneous	Miscellaneous expenses for camp.
92	Grace Camp expenses	Program expenses associated with Grace camp.
93	Staff training	Materials and expenses for staff training.
94	Camp Vehicle Expense	Fuel, licensing, insurance and repairs for camp truck and Dodge Nitro (Bishop Brookhart's diocesan vehicle)
95	Fee Expense	Fees to processes camp registration and payments.
96	Program expense	Recreation, crafts, worship, waterfront, music and media arts expenses.
97	Rental Food Service	The cost of food for rental groups.
98	Maintenance supplies – facility	Routine maintenance at camp.
99	Administrative supplies – facility	Administrative expenses for site manager.
100	Landscaping Expense	Not funded.
101	Janitor – facility	Janitorial supplies for camp for non-camp season.
102	Oil and propane - facility	Utilities for camp during off season.
103	Electricity - facility	Utilities for camp during off season.

104	ECCC Attendance and Fees.	Dues to the Episcopal Camps and Conference Center and conference travel in 2020.
105	Camp Vehicle - facility	Registration and fuel for truck – facility use portion
106	Telephone – facility	Phone cost for facility during the off season.
107	Insurance – facility	Insurance costs for when camp is not in session.
108	Fuel Expenses – Facility	Fuel for mowers & truck for the time period camp is not in session.
109	Staff First Aid training	Not funded
110	Site Manager utilities	Phone and utilities for the site manager's house.
111	Special Projects expenses – TBD To Be Determined	If received, funds will be used pay for special projects. It is offset by line 71.
112	Vehicle Reserve fund	To set aside funds to purchase a new vehicle when needed.
113	Camp Staff FICA	FICA tax for summer staff.
114	Grace Camp FICA	FICA tax for Grace camp staff.
115	Day Camp FICA	FICA tax for day camp staff.
116	Camp Staff payroll	Salaries paid to summer camp staff.
117	Day Camp Staff payroll	Salaries paid to Day Camp staff.
118	Grace Camp Staff payroll	Salaries paid to Grace Camp staff.
119	Camp Payroll fees	Fees for processing payroll for camp.
120	Camp Unemployment Insurance	State unemployment costs for camp staff.
121	Other camp Salaries	Funds to pay for staff members who work at camp for other events outside of summer camp.
122	Other camp FICA	FICA for other camp staff.