

2021 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 2017-2019. It is a fixed assessment payment for 2021. 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 and 2021 budget expenses.
5	From Lambeth Reserve Funds	The Lambeth conference in England happens every 10 years and will be held in 2021 after being cancelled in 2020. We set aside some funds 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 Bishop to the Lambeth conference in England in 2021 Partially offset by Line 5.
10	Bishop Pension	Pension for the bishop.
11	Bishop Insurance	Health insurance and health savings contributions.
12	Bishop Hospitality	Account for bishop to provide hospitality to clergy and others as needed.
13	Bishop Travel	Travel expense for the bishop. This line includes travel to General Convention.
14	Bishop Continuing Education	Continuing education expenses for Bishop Marty.
15	Clergy Deployment travel	Funds travel expense for deployment officer.
16	Staff Continuing Education	Funding for staff to attend an annual conference.
17	Camp Director Travel	Funds travel for the Camp Director.
18	Staff Salaries	No raises for 2021.
19	Telephone	Telephones and toll free numbers. Also covers cell phone for Bishop and Canon to the Ordinary.
20	Utilities	Water, gas, electricity.
21	Supplies/Miscellaneous	Supplies and miscellaneous items.
22	Postage/Mailings	Postage and supplies relating to the postage meter.
23	Insurance	The insurance on the diocesan office building.

24	Worker's compensation Insurance	Worker's compensation insurance for diocesan staff.
25	Building maintenance	Small maintenance needs and funds to pay St. Peter's for some of the snow removal and lawn care expenses.
26	Special tax expense	Taxes that we are not exempt from paying (special items such as sidewalks or lighting).
27	Audit	Auditor's fees. The canons of the General Convention require that a CPA audit every diocesan office every year.
28	Legal Conference Expenses	Funding for chancellors to attend an annual conference.
29	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.
30	Bishop Housing	Housing allowance for the bishop.
31	Canon to the Ordinary Housing	Housing allowance for the Canon to the Ordinary
32	Bishop Salary	Salary for the 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 help cover camp shortfall.
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 2021.
39	11 th Bishop Reserve Funds	We set aside reserve funds each year for the 11 th bishop search process to be proactive in the planning.
40	2020 Budget Reserve Funds	Not funded in 2021.
41	Building Maintenance Reserve Funds	Funds set aside to plan for replacing windows, roof, boiler or other major building needs that will arise.
	PROGRAM:	
	Income:	
42	Assessment income	The portion of assessments that are set aside for the program/outreach/meeting work of the diocese.
43	Deacon's School Fees	Fees paid by students in the school for deacons.
44	Endowment Income	Not included this year.
45	General Convention Reserve transfer	We have set aside funds to help pay the expenses for our eight elected deputies to attend General Convention. We will transfer funds in this year since we are paying expenses for the deputies.
	Expenses:	
46	Diocesan Council meetings	Meeting expenses.
47	Standing Committee meetings	Meeting expenses.
48	Diocesan Convention	Travel and meal expenses for staff to attend convention and supplies and guest speaker as needed.
49	Finance Department	Meeting expenses.

50	Province VI	Pays assessment to Province 6. Note – this amount will be increasing in 2022.
51	General Convention	Funds to help pay the deputies. This is offset by line 45.
52	General Church	This is an amount pledged to pay TEC -The Episcopal Church, (also known as DFMS or the “national” church). This amount is 15% of our operating income from 2019 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 2021.
53	Christus Collegium	Pays portion of Christus Collegium in Bozeman. The diocese owns part of this building and pays some expenses associated with it.
54	Christian Formation/Youth	Travel expenses
55	Ecumenical	For ecumenical work and meetings.
56	College for Congregational Development	To help churches with congregational development.
57	Commission on Ministry	This budget covers some travel expenses for meetings.
58	Campus Ministry –Missoula	Pays for some campus ministry expenses in Missoula.
59	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.
60	Deacon/Archdeacon expenses	Travel and meeting expenses for deacons’ school and conference expenses.
61	Disaster Services	Funds used to help pay for travel for Diocesan Disaster coordinator to work with churches on the asset map and disaster preparation.
62	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. Currently we have one church offering it – Holy Spirit in Missoula.
	CAMP MARSHALL	
	<i>Income:</i>	
63	Camp Fees	Fees paid by campers to attend summer camp programs at Camp Marshall. We increased the fees in 2020 and we did not have camp due to COVID 19. We left the fees at the same 2020 rate for this budget. .
64	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.
65	Grace Camp	Donations collected for Grace Camp.
66	Camp endowment draw	Income drawn from camp endowment. We did not budget this due to the market volatility in 2020.
67	Rental Income	Income received from outside groups using Camp Marshall.

68	Parish Gifts	Donations received from churches to support general camp expenses and scholarships.
69	Donor gifts	Donations received from individuals to help fund general camp expenses and scholarships.
70	Gifts/Programs and Facility (Special Funds)	Special needs will be announced and we will raise funds as needed. It is offset by line 110.
71	Diocesan Assistance	Funds from the diocesan budget to help offset camp expenses.
	<i>Expenses:</i>	
72	Janitorial supplies - summer	Cleaning supplies for the camp summer program.
73	Medical supplies	To stock first aid area.
74	Administrative Supplies - program	Misc. supplies and mailings for the summer program.
75	Camp T-shirts	T-shirts for summer camp.
76	Camp Staff Worker's compensation insurance	Worker's comp coverage for camp staff.
77	Camp Site Manager Travel	Travel for the site manager.
78	Electricity – summer portion	Electricity for summer months.
79	Telephone - summer portion	Summer portion of phone for camp and cell phone for Camp Director.
80	Fuel – summer	Fuel for truck and boats.
81	Insurance - summer portion	Liability insurance for camp during the summer.
82	Oil and propane - summer portion	Summer costs for oil and propane.
83	Maintenance summer portion	Maintenance costs for summer.
84	Background checks	To pay for background checks for summer staff and volunteers.
85	Staff travel	Mileage for summer camp staff.
86	Day Camp Expenses	Recreation and other expenses for day camps.
87	Day Camp Travel	Travel for staff to go to various locations for Day Camps.
88	Summer Program Food Service	The cost of food for campers and staff.
89	Advertising	Advertising costs.
90	Miscellaneous	Miscellaneous expenses for camp.
91	Grace Camp expenses	Program expenses associated with Grace camp.
92	Staff training	Materials and expenses for staff training.
93	Camp Vehicle Expense	Fuel, licensing, insurance and repairs for camp truck.
94	Fee Expense	Fees to process camp registration and payments.
95	Program expense	Recreation, crafts, worship, waterfront, music and media arts expenses.
96	Rental Food Service	The cost of food for rental groups.
97	Maintenance supplies – facility	Routine maintenance at camp.
98	Administrative supplies – facility	Administrative expenses for site manager.
99	Landscaping Expense	Not funded.
100	Janitor – facility	Janitorial supplies for camp for non-camp season.
101	Oil and propane - facility	Utilities for camp during off season.
102	Electricity - facility	Utilities for camp during off season.
103	ECCC Attendance and Fees.	Dues to the Episcopal Camps and Conference Center and conference travel in 2021.
104	Camp Vehicle - facility	Registration and fuel for truck – facility use portion

105	Telephone – facility	Phone cost for facility during the off season.
106	Insurance – facility	Insurance costs for when camp is not in session.
107	Fuel Expenses – Facility	Fuel for mowers & truck for the time period camp is not in session.
108	Staff First Aid training	Training fees for lifeguards etc.
109	Site Manager utilities	Phone and utilities for the site manager’s house.
110	Special Projects expenses – TBD To Be Determined	If received, funds will be used pay for special projects. It is offset by line 70.
111	Vehicle Reserve fund	To set aside funds to purchase a new vehicle when needed.
112	Camp Staff FICA	FICA tax for summer staff.
113	Grace Camp FICA	FICA tax for Grace camp staff.
114	Day Camp FICA	FICA tax for day camp staff.
115	Camp Staff payroll	Salaries paid to summer camp staff.
116	Day Camp Staff payroll	Salaries paid to Day Camp staff.
117	Grace Camp Staff payroll	Salaries paid to Grace Camp staff.
118	Camp Payroll fees	Fees for processing payroll for camp.
119	Camp Unemployment Insurance	State unemployment costs for camp staff.
120	Other camp FICA	FICA for other camp staff.
121	Other camp Salaries	Funds to pay for staff members who work at camp for other events outside of summer camp.