



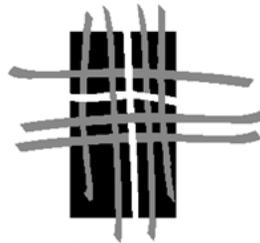
Approved

PROPOSED DIOCESAN BUDGET 2007



Table of Contents

<i>I</i> ntroduction: Scripture Theme	2
The Structure of the “2007 Diocesan Operating Budget: Summary”	2
Background on the changes to the 2007 Budget.....	3
Comments on the preliminary 2005 actual income and expense	4
Summary 2007 Budget	5
2007 Budget pie charts	6-7
2007 Budget—Sources and Uses statement.....	8-9
2007 Budget—Detail budget with narrative	10
Appendix I: Background to the Consolidated 2007 Expense Budget.....	31
2007 Consolidated Expense Budget.....	32
Appendix II: Glossary of budget terms.....	38
Appendix III: Treasurer’s Office memo on the 2007 Assessments.....	40
2007 Assessment list	41
2007 Assessment calculation formula	45



Inviting
Forming
Sending
Serving

12 'This is my commandment, that you love one another as I have loved you. ¹³No one has greater love than this, to lay down one's life for one's friends. ¹⁴You are my friends if you do what I command you. ¹⁵I do not call you servants any longer, because the servant does not know what the master is doing; but I have called you friends, because I have made known to you everything that I have heard from my Father. ¹⁶You did not choose me but I chose you. And I appointed you to go and bear fruit, fruit that will last, so that the Father will give you whatever you ask him in my name. ¹⁷I am giving you these commands so that you may love one another.



This passage speaks of both gift and challenge. Jesus names his disciples as friends – not servants any longer, but friends. How could his closest followers have been anything but awestruck at the idea – their teacher, their rabbi....their friend? At the same time, they are challenged: “You did not choose me but I chose you. And I appointed you to go and bear fruit, fruit that will last....”

Christians bear fruit in many different ways and places – in their families, their daily work, their civic engagement and of course, in and through their parishes. The budget you are about to study represents yet another way: the fruit we bear *together* as the Episcopal Church in eastern Massachusetts.

Finally, we should remember at those times when we feel overwhelmed, or there may be too much to do, just as Jesus chose the original disciples, Jesus has chosen us. As we respond to his choice we can be assured of his presence and support.

The Structure of the “2007 Diocesan Operating Budget: Summary”

This spreadsheet provides a one-page summary of the proposed detailed budget. The summary is presented in a way that represents a continual modification of the ministry area structure so that it more properly reflects how we are moving more deeply into mission strategy.

This modified structure is as follows:

- **Congregational Development & Support:** includes the Office of Congregational Development (which also includes the work of the Urban Ministry and Mission and Congregational Development grants), the Office of the Bishop, and the Office of Communications & Public Advocacy
- **Outreach & Witness:** includes The Episcopal Church Assessment, Sending & Serving grants; and Global, Domestic, and Local Partnerships
- **Christian Formation:** includes Education & Formation and Commission on Ministry
- **Canonical:** includes the Province I Assessment and diocesan canonical ministries, i.e. Annual Convention, Diocesan Council, Standing Committee, Archives, etc.
- **Administration & Development:** includes Administration (Human Resources, Administrative Services, Technology Support, & Facilities), and the Treasurer's and Development Offices.
- **Contingencies & Reserves:** includes two budget lines covering a potential increase in the 2007 health insurance premiums and a compensation reserve for 2007.

This structure is also reflected in the pie chart, “Where the Money Goes.”

Background on the changes to the 2007 Budget

This is a balanced budget. The Budget for 2007 reflects an increase of \$163,600 (2.2%) from the 2006 budget. The material changes between this budget and the 2006 budget are as follows: **(line numbers reference the “2007 Diocesan Operating Budget: Summary”)**

1. INCOME:

a. The **2007 Assessment budget (line #9)** reflects a decrease of 3.1%. This number is based on the new Assessment Formula which Diocesan Council approved this spring. This new formula results in a decrease in the aggregate assessment total. A review of the detail assessments for the individual congregations, along with the new formula, can be found in Appendix III of this budget packet. In those situations where a congregation is not current with its parochial reports, the assessment number listed is an estimate. The amount reflected in the budget has been discounted from the aggregate assessment total.

b. The **Spending Policy** draw for the endowment income **(included in lines #10 and 14)** reflects a blended rate of 4.17% and is within the 5% annual increase cap (i.e., that the Spending Policy draw not increase more than 5% over the previous year’s draw). The blended draw rate is comprised of different draw rates against several classes of funds (which range from 3.5% to 5.2%). Some funds allow for a total return draw (yield and appreciation) while others allow for a draw of the yield only (the interest and dividends received).

c. **Additional sources of restricted income (included in line #14):** over \$470K from several funds under the control of the Bishop. These include funding for Congregational Development and Support at \$400K (supplementing the funding for Congregational Development Grants, an Urban Resident grant, and a matching grant of \$20K for Asian American Ministry); the Cathedral Church of St. Paul at \$6K (to supplement the Cox Fellow ministry); Christian Education and Formation at \$30K (underwriting for Youth Ministry program expenses), The Office of the Bishop at \$20K (to offset budgeted costs to the Office and Episcopal expense budget lines); and the Commission on Ministry at \$5K (to provide partial support for annual expenses).

EXPENSES

a. **Congregational Development & Support (lines #21-23):** Office of Congregational Development reflects support for the Urban Ministry and Mission programs (which includes a full-time staff person), an Urban Resident position (an assistant priest for an urban congregation), an Asian American ministry grant (a matching grant in collaboration with St. Chrysostom, Wollaston), and funding for the Congregational Development Grant program. New with this year’s budget is a realignment of funds previously earmarked for “mission” congregations and “Hispanic” ministries to specific grant lines for the congregations and ministries indicated. This category also includes expenses for the Office of the Bishop and the Office of Communications and Public Advocacy.



b. Outreach & Witness (lines #27-29): This category includes The Episcopal Church Assessment, Sending & Serving Grants, and a new category called “Global, Domestic, and Local Partnerships”, which contains many of the budget lines previously called Wider Mission. The 2007 Episcopal Church Assessment reflects an increase of \$34,800 over the 2006 number. Global Partnerships includes our collaborative efforts for AIDS education, awareness, and prevention in Africa.



c. Christian Formation (lines #33 & 34): Education & Formation reflects the work of Educational Ministries and includes eliminating the staff budget line for the Assistant Youth Minister and realigning some of that funding from a staff position to a budget line to provide part-time youth ministry support. The College Work area reflects a shared campus ministry endeavor for Boston College and Northeastern University and a part-time lay chaplain at Framingham State College. This realignment represents a net increase over the 2006 budget for this area of only \$6,800 (1.8%). The work of the Commission on Ministry is also included under this category and reflects a net decrease from the 2006 budget of \$12,000 (-7.4%).

d. Canonical (line #37): This category reflects the budget lines related to our General Convention and Province I obligations and diocesan canonical responsibilities (Diocesan Council, Standing Committee, Annual Convention, Archives, etc.). This area reflects a net decrease of \$12,300 (-5%) from the 2006 budget, primarily due to projected cost savings for the General Convention of 2009.

e. Administration & Development (line #40-41): The area called Administration includes costs for the Office of Administration, Facilities Management, Technology Support, and the Treasurer’s Office. The costs for the Office of Administration and Treasurer’s Office represent gross costs which are shared with related diocesan entities. In the aggregate the 2007 net costs for these two offices are \$22,100 less than the 2006 budget (-3.1%). The Diocese executed a new lease, effective July 1, 2006, with the Cathedral Church of St. Paul (the owner of the property at 138 Tremont Street). This new lease, based upon an updated space utilization analysis, reduces the Diocesan share of the facilities expenses for “138”. Hence, the 2007 budget is lower than the actual 2005 number. The Office of Stewardship and Development reflects a 2005 staff alignment from a full-time to a part time assistant and the creation of a full-time Associate Director. Special gifts were raised to support this position for 2007 (\$49,900). Additional funds are provided for cultivation and stewardship events and a shift in the Annual Fund to a thrice-yearly mailing program.

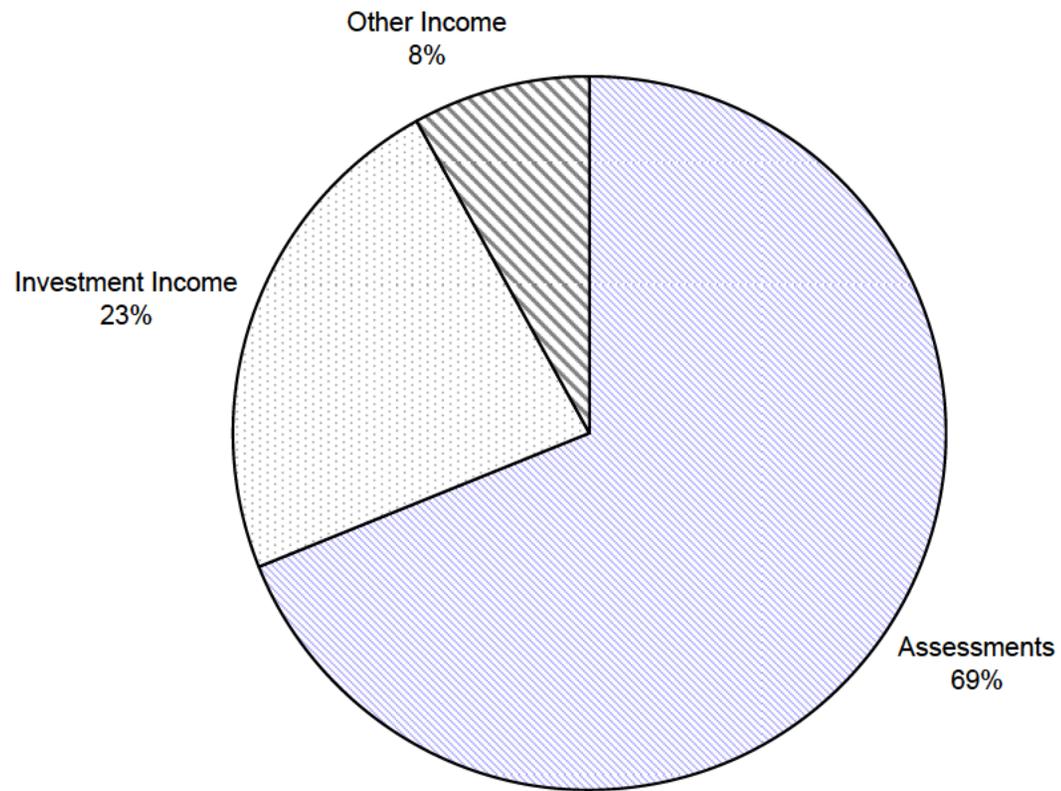
f. Operating Contingencies & Reserves (line #44): Reflects a Benefit Contingency for an anticipated 2007 health insurance premium increase and a Compensation Contingency for compensation adjustments under the direction of our Bishops.

Comments on the Preliminary 2005 Actual Income and Expense

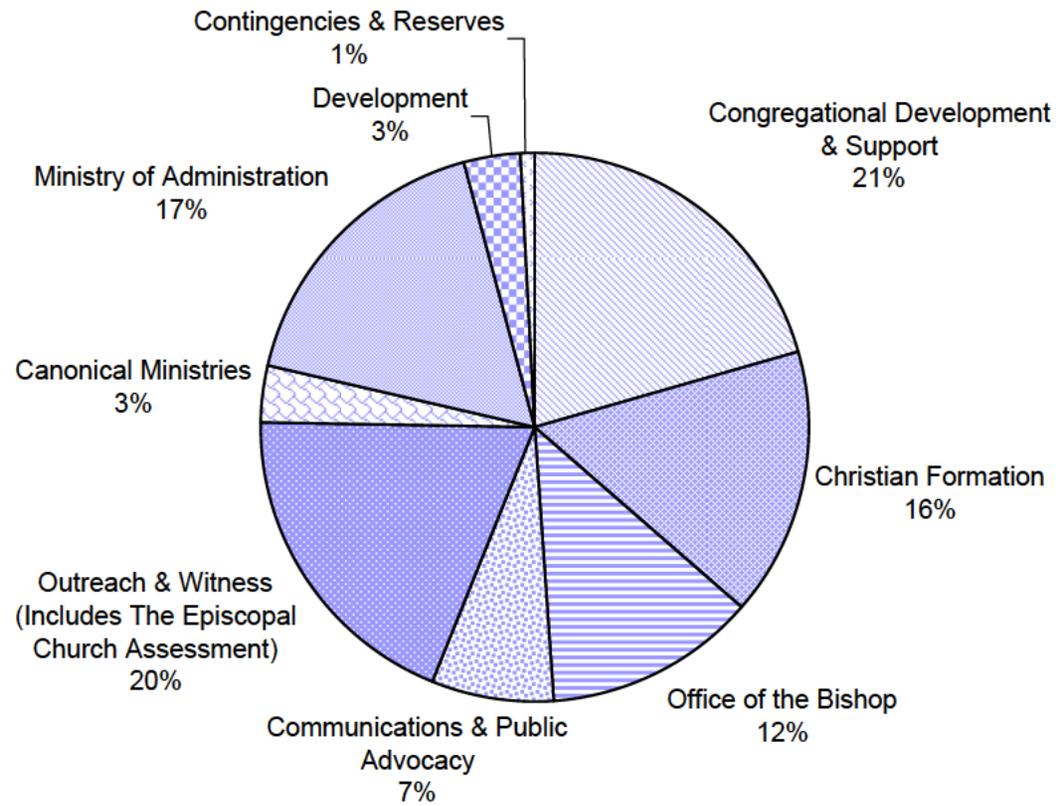
Both the Summary and Detail 2007 Budget spreadsheets provide these numbers. They are labeled “preliminary” because at the time of the preparation of this narrative, the auditors had not met with the Diocesan Audit Committee and the Diocesan Council had not heard and accepted the Audit Committee’s report (scheduled for the October Council meeting). We hope to have available at the Annual Convention copies of the “accepted” audited financial statements.

	A	B	C	D	E	F	G
1	2007 DIOCESAN OPERATING BUDGET: Summary						
2	<i>(Line #s reference the 2007 Proposed Budget Detail beginning on page 10</i>						
3			2005				
4			Preliminary	2006	2007	Change in	Change in
5			ACTUAL	BUDGET	BUDGET	BUDGET \$	BUDGET %
6	INCOME						
7							
8	Unrestricted Income						
9	Assessments from Congregations: Line 9		5,327,139	5,350,000	5,183,000	(167,000)	-3.1%
10	Other Income: Lines 11-18		594,529	410,700	481,200	70,500	17.2%
11							
12	Total, Unrestricted Income		5,921,668	5,760,700	5,664,200	(96,500)	-1.7%
13							
14	Total, Restricted Income: Lines 30-172		1,446,738	1,609,350	1,869,450	260,100	16.2%
15							
16	TOTAL INCOME		7,368,406	7,370,050	7,533,650	163,600	2.2%
17							
18	EXPENSES						
19							
20	Congregational Development & Support						
21	Office of Congregational Development: Lines 183-283		1,199,555	1,464,500	1,541,500	77,000	5.3%
22	Office of the Bishop: Lines 285-323		910,249	919,800	932,100	12,300	1.3%
23	Office of Communications & Public Advocacy: Lines 325-373		560,204	552,450	547,400	(5,050)	-0.9%
24	Total Congregational Development & Support		2,670,008	2,936,750	3,021,000	84,250	2.9%
25							
26	Christian Formation						
27	Education & Formation: Lines 438-539		1,037,802	1,109,950	1,056,875	(53,075)	-4.8%
28	Commission on Ministry: Lines 541-563		52,974	161,200	149,200	(12,000)	-7.4%
29	Total Christian Formation		1,090,776	1,271,150	1,206,075	(65,075)	-5.1%
30							
31	Outreach & Witness						
32	The Episcopal Church Assessment: Line 381		1,143,800	1,133,000	1,167,800	34,800	3.1%
33	Sending/Serving Grants: Lines 385-390		92,892	144,900	148,500	3,600	2.5%
34	Global, Domestic, & Local Partnerships: Lines 392-428		234,843	146,405	137,325	(9,080)	-6.2%
35	Total Outreach & Witness		1,471,535	1,424,305	1,453,625	29,320	2.1%
36							
37	Canonical Ministry: Lines 567-616		327,427	247,600	235,300	(12,300)	-5.0%
38							
39	Ministry of Administration & Development						
40	Ministry of Administration: Lines 620-711		1,423,700	1,325,500	1,298,500	(27,000)	-2.0%
41	Development Office: Lines 713-734		149,088	179,500	262,150	82,650	46.0%
42	Total Administration & Development		1,572,788	1,505,000	1,560,650	55,650	3.7%
43							
44	Contingencies & Reserves: Lines 738-747		220,000	(14,755)	57,000	71,755	-486.3%
45							
46	TOTAL EXPENSE		7,352,534	7,370,050	7,533,650	163,600	2.2%
47							
48	SURPLUS (DEFICIT)		15,872	-	-	-	
49							
50	9/21/2006 14 27						
51	P \BUDGET\2007 budget[Budget 2007--summary.xls]Sheet1						

**2007 OPERATING BUDGET:
Where the Money Comes From**



**2007 Operating Budget:
Where the Money Goes**



	A	B	C	D	E	F	G	H
1	2007 Operating Budget							
2	Sources & Uses Statement							
3								
4								
5		DETAIL	FROM		GIFTS &		2007	2006
6	INCOME--Sources	<u>LINE #</u>	<u>CONGREGATIONS</u>	<u>ENDOWMENT</u>	<u>GRANTS</u>	<u>FEES</u>	<u>TOTAL</u>	<u>TOTAL</u>
7								
8								
9	UNRESTRICTED							
10	Canonical Ministry	#9	5,183,000				5,183,000	5,350,000
11	Ministry of Administration	#11-18		456,200	25,000		481,200	410,700
12								
13	RESTRICTED							
14								
15	Congregational Development & Support							
16	Congregational Development	#59		469,600	429,900		899,500	680,100
17	Cathedral Ministry	#68		77,800			77,800	67,500
18	Office of the Bishop	#81		201,300	27,000		228,300	216,600
19	Office of Communications	#85				4,500	4,500	5,800
20								
21	Outreach & Witness							
22	Mission through Partnerships	#102		148,650			148,650	134,150
23								
24	Christian Formation							
25	Educational Ministries	#124		128,700	30,000	31,500	190,200	202,600
26	College Work	#131		76,200			76,200	113,000
27	Barbara C. Harris Center	#135		85,500			85,500	85,500
28	Commission on Ministry	#138			5,000		5,000	-
29								
30	Canonical Ministry							
31	Diocesan Scholarship for Clergy Dependents	#146		45,600			45,600	43,200
32	Archives	#152		19,700	1,000		20,700	20,200
33								
34	Ministry of Administration & Development							
35	Facilities	#164		36,600		1,000	37,600	40,700
36	Development	#168			49,900		49,900	-
37								
38	2007 Budget Totals		5,183,000	1,745,850	567,800	37,000	7,533,650	
39								
40	2007 Budget %		69%	23%	8%	0%	100%	
41								
42	2006 Budget Totals		5,350,000	1,629,250	348,500	42,300		7,370,050
43								
44	2006 Budget %		73%	22%	5%	1%		100%
45								
46	P:\BUDGET\2007 budget\[Budget 2007 Income--Matrix.xls]Sheet3							

	A	B	C	D	E	F	G	H	I	J	K	L
1	2007 Operating Budget											
2	Sources & Uses Statement											
3												
4			GRANTS	GRANTS								
5		Detail	WITHIN	OUTSIDE			OFFICE &	BUILDING &	INSURANCE,		2007	2006
6	EXPENSES--Uses	Line #	DIOCESE	DIOCESE	STAFF	PROGRAM	TRAVEL	EQUIPMENT	LEGAL & AUDIT		TOTAL	TOTAL
7												
8	Congregational Development & Support											
9	Office of Congregational Development	#212	95,600		293,200	12,900	26,000				427,700	
10	Special Ministries	#218			34,300						34,300	
11	Strategic Ministries	#273	789,700		175,800	33,000					998,500	
12	Cathedral Ministry	#281	77,800			3,200					81,000	
13	Office of the Bishop	#323	92,200		698,400	47,000	94,500				932,100	
14	Office of Communications & Public Advocacy	#373	90,000		259,800	184,000	13,600				547,400	
15											3,021,000	2,936,750
16	Outreach & Witness											
17	The Episcopal Church Assessment	#381		1,167,800							1,167,800	
18	Mission through Partnerships	#430	200,600	77,900		5,675	1,650				285,825	
19											1,453,625	1,424,305
20	Christian Formation											
21	Educational Ministries	#493	3,000		348,300	209,475	25,000				585,775	
22	Barbara C. Harris Center	#499	85,500								85,500	
23	College Work	#539			343,900	21,000	4,700	16,000			385,600	
24	Commission on Ministry	#563			88,200	52,000	9,000				149,200	
25											1,206,075	1,271,150
26	Canonical Ministry											
27	General Convention and Province I	#576		14,000		15,000					29,000	
28	Office for Canonical Ministries--Diocesan	#602	45,600		61,300	53,000	3,000				162,900	
29	Archives	#614			36,200	2,700	4,500				43,400	
30											235,300	247,600
31	Ministry of Administration & Development											
32	Offices of Treasurer & Administration	#677			453,600		32,000		201,500		687,100	
33	Facilities	#691						437,600			437,600	
34	Technology Support	#709			82,100	58,700		33,000			173,800	
35	Stewardship & Development	#734			196,800	55,350	10,000				262,150	
36											1,560,650	1,505,000
37												
38	Contingencies & Reserves	#747			57,000						57,000	(14,755)
39												
40												
41	2006 Budget Totals		1,480,000	1,259,700	3,128,900	753,000	223,950	486,600	201,500		7,533,650	
42												
43	% of Budget		19.6%	16.7%	41.5%	10.0%	3.0%	6.5%	2.7%		100%	
44												
45	2005 Budget Totals		1,326,950	1,224,750	3,000,945	888,855	238,650	486,200	203,700			7,370,050
46												
47	% of Budget		18.0%	16.6%	40.7%	12.1%	3.2%	6.6%	2.8%			100%
48												
49	P:\BUDGET\2007 budget\[Budget 2007 Expense--Matrix.xls]Sheet1											
50												

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
4	INCOME:								
5									
6	UNRESTRICTED								
7									
8	CANONICAL & ADMINISTRATION								
9	Assessments from Congregations	5,327,139		5,350,000		5,183,000		(167,000)	-3.1%
10	<i>For 2005 this line includes \$48,533 from voluntary assessments</i>								
11	Short-term Investment Income	72,035		45,000		75,400		30,400	67.6%
12	Investment & Endowment Income	411,894		365,700		380,800		15,100	4.1%
13	<i>For 2007 the draw rate will vary between 3.25% and 5.20% for agency & trust funds.</i>								
14	General Reserves	110,600		-		25,000		25,000	
15	<i>For 2005 this line supported additional costs for the Treasurer's office</i>								
16	<i>which were mandated under the Ministry of Administration Report; for 2007 this</i>								
17	<i>line will cover compensation adjustments during 2007 under the control of</i>								
18	<i>our Bishops.</i>								
19	Total, Canonical & Administration	5,921,668		5,760,700		5,664,200		(96,500)	-1.7%
20									
21	TOTAL, UNRESTRICTED FUNDS	5,921,668		5,760,700		5,664,200		(96,500)	-1.7%
22									
23	RESTRICTED								
24	<i>Unless otherwise noted, funds listed below are designated to be used</i>								
25	<i>for the general purposes under the restricted classifications; for 2005 the</i>								
26	<i>actual investment income and dividends from the endowment funds came</i>								
27	<i>in above budget; for 2006 the draw rate of the endowment funds will vary</i>								
28	<i>between 3.5% & 5.20% for agency and trust funds; for 2007 it is 3.25% & 5.2%.</i>								
29									
30	CONGREGATIONAL DEVELOPMENT & SUPPORT								
31									
32	Congregational Development								
33	Adventure in Mission (AIM) Strategic Parish Ministries	116,725		100,000		100,000		-	0.0%
34	<i>Supports the budget line for Congregational Development Grants</i>								
35	The following funds support Congregational Development Grants for Bristol County								
36	Case Bristol County Fund	-		53,300		100,100		46,800	87.8%
37	Yeames Fund	-		1,600		1,700		100	6.3%
38	Munroe Fund	-		700		700		-	0.0%
39	<i>The Case Fund increase for 2007 reflects funds previously earmarked for</i>								
40	<i>the Chaplain position at Southeastern Mass. University (South Dartmouth)</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
41	<i>which has been discontinued in 2006.</i>								
42	BDF Funds (<i>Discretionary funds under the control of the Diocesan Bishop;</i>	100,000		-		98,900		98,900	
43	<i>2005 supported work under Congregational Development & Support</i>								
44	Annual Fund (<i>Funds under the control of the Diocesan Bishop;</i>	-		250,000		311,700		61,700	24.7%
45	<i>2006 & 2007 supports work under Congregational Development & Support; 2007</i>								
46	<i>budget recommendation per Development Council</i>								
47	Bullard Fund (<i>Seminarian for Hyde Park</i>)	10,848		9,700		7,200		(2,500)	-25.8%
48	Clark Fund (<i>for "Mission" congregations</i>)	29,374		34,800		36,700		1,900	5.5%
49	Clergy Salary Fund (<i>for clergy salaries under "Special Ministries"</i>)	42,142		37,600		40,000		2,400	6.4%
50	Appleton Fund (<i>supports Vicar, St. Stephen's Church, Boston</i>)	1,290		1,500		1,600		100	6.7%
51	Roslindale Endowment (<i>Congregational support & assisted congregations</i>)	2,486		2,900		3,100		200	6.9%
52	Katherine Foster Fund (<i>Congregational support for small congregations</i>)	5,397		6,400		6,700		300	4.7%
53	Benjamin Leeds Fund (<i>supports Hispanic Ministries</i>)	97,447		98,700		103,700		5,000	5.1%
54	Deaf Ministry Endowment (<i>restricted fund from sale of St. Andrew's</i>)	52,208		33,400		34,300		900	2.7%
55	Cantonese Congregation	76,133		20,000		20,000		-	0.0%
56	<i>Represents gifts received from the congregation.</i>								
57	Nash Fund (<i>supports a clergy fellowship & continuing education</i>)	-		7,100		10,700		3,600	50.7%
58	Clergy Continuing Education Fund	18,870		22,400		22,400		-	0.0%
59		552,920		680,100		899,500		219,400	32.3%
60	Cathedral Ministry								
61	BDF Funds (<i>Supplemental grant for Cox Fellow from discretionary funds</i>	-		-		6,100		6,100	
62	<i>under the control of the Diocesan Bishop.</i>)								
63	Cox Fellowship Endowment	44,002		39,100		41,500		2,400	6.1%
64	AIM Hospital Chaplaincy	31,970		28,400		30,200		1,800	6.3%
65	<i>The diocese provides a grant to the Cathedral from these endowment funds</i>								
66	<i>to cover the package for the Cox Fellow and some additional funding</i>								
67	<i>for the radio ministry.</i>								
68		75,972		67,500		77,800		10,300	15.3%
69	Office of the Bishop								
70	Bishop's Funds (<i>several endowment funds support costs for bishops</i>)	86,256		102,200		109,100		6,900	6.8%
71	Donation for Bishop's Travel Expenses	7,000		7,000		7,000		-	0.0%
72	Maureen Coburn Fund (<i>supports episcopal expenses</i>)	9663		8,500		9,000		500	5.9%
73	BDF Funds	-		20,000		20,000		-	0.0%
74	<i>Partial support from discretionary funds under the control of the Diocesan Bishop</i>								
75	<i>for office and episcopal expenses.</i>								
76	AIM Retired Clergy (<i>supports health insurance premiums for retired clergy,</i>	33,178		29,500		31,300		1,800	6.1%
77	<i>clergy spouses, widows, widowers, and orphans</i>)								
78	Leeds Fund (<i>retired clergy benefits and pension</i>)	48,723		49,400		51,900		2,500	5.1%
79	<i>Supports relief efforts for the Society for the Relief of Aged or Disabled Clergy and</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
80	<i>the Society for the Relief of Widows, Widowers, and Orphans of Clergy</i>								
81		184,820		216,600		228,300		11,700	5.4%
82									
83	Office of Communications								
84	<i>Episcopal Times Advertising Fees</i>	2,436		5,800		4,500		(1,300)	-22.4%
85		2,436		5,800		4,500		(1,300)	-22.4%
86									
87	Total, Congregational Development & Support	816,148		970,000		1,210,100		240,100	24.8%
88									
89	MISSION THROUGH PARTNERSHIPS								
90									
91	Sending/Serving Grants								
92	<i>Adventure in Mission (AIM) Strategic Parish Ministries</i>	92,892		86,400		98,000		11,600	32.0%
93	<i>Supports the Sending/Serving Grants</i>								
94	<i>House of Mercy Fund (Women-in-Need grants)</i>	-		36,200		38,400		2,200	6.1%
95	<i>Harveson Fund (Women-in-Need grants)</i>	-		1,400		1,400		-	0.0%
96									
97	Other funds to support Mission initiatives								
98	<i>Averill Fund (UTO and American Indians)</i>	2,536		2,000		2,100		100	5.0%
99	<i>Haskett Fund (Church Home Society)</i>	54		50		50		-	0.0%
100	<i>Jubilee Fund Congregational Gifts (supplements diocesan contributions for 2005)</i>	78,383		-		-		-	
101	<i>MSASA Program Endowment (scholarship for African student @ EDS)</i>	10,983		8,100		8,700		600	7.4%
102	Total, Mission Through Partnerships	184,848		134,150		148,650		14,500	10.8%
103									
104	CHRISTIAN FORMATION								
105									
106	Educational Ministries								
107	<i>Coburn Chair</i>	69,470		62,100		66,100		4,000	6.4%
108	<i>This fund supports training for Congregational Development (CD&S), training</i>								
109	<i>for Mission (Christian Formation), and educational events focusing on Mission</i>								
110	<i>Strategy at Annual Convention.</i>								
111	<i>Tripp Fund--Ministry for Youth</i>	56,179		50,000		53,100		3,100	6.2%
112	<i>Youth Ministry Grant (from Church Home Society)</i>	20,000		20,000		-		(20,000)	-100.0%
113	<i>AIM Youth on Mission Fund</i>	10,067		9,000		9,500		500	5.6%
114	<i>BDF Funds (Funds under the control of the Diocesan Bishop;</i>	-		30,000		30,000		-	0.0%
115	<i>to be used to support youth ministry programs)</i>								
116	<i>Donations and Fees for Youth on Mission and Youth Leadership Academy</i>	-		31,500		31,500		-	0.0%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
117	Academy								
118	Anti-Racism Training	1,075				-			
119	Education for Ministry Program Fees	-		-		-		-	
120	Safe Church Fees	2,175		-		-		-	
121	Committee on Recovery	-		-		-		-	
122	Garage Fund (<i>Camp Tuition; beginning in 2005 funds transferred to</i>	1,216		-		-		-	
123	<i>the Harris Center for camper scholarships)</i>								
124		160,182		202,600		190,200		(12,400)	-6.1%
125	College Work								
126	Case Fund (<i>Chaplaincy at UMASS--So. Dartmouth; chaplaincy discontinued in 2006</i>)	32,102		41,300		-		(41,300)	-100.0%
127	AIM Christian Witness Fund(<i>Chaplaincy support</i>)	53,097		47,200		50,200		3,000	6.4%
128	Campus Ministries Fund	13,344		11,900		12,600		700	5.9%
129	Campus Ministries Donations	(587)		-		-			
130	Lawrence Fund (<i>Chaplaincy support</i>)	14,366		12,600		13,400		800	6.3%
131		112,322		113,000		76,200		(36,800)	-32.6%
132									
133	B. C. Harris Center								
134	Camp & Conference Endowment Fund	108,100		85,500		85,500		-	0.0%
135		108,100		85,500		85,500		-	0.0%
136									
137	Commission on Ministry								
138	BDF Funds (<i>Discretionary funds under the control of the Diocesan Bishop</i>)	-		-		5,000		5,000	
139									
140									
141	Total, Christian Formation	380,604		401,100		356,900		(44,200)	-11.0%
142									
143	CANONICAL MINISTRY--DIOCESAN								
144									
145	Canonical Ministry								
146	Diocesan Scholarships for Clergy Dependents	36,493		43,200		45,600		2,400	5.6%
147									
148	Archives								
149	E. Slafter Endowment Fund	10,818		6,700		7,100		400	6.0%
150	Archive Endowment Funds--Other	9,757		12,000		12,600		600	5.0%
151	Archives Gifts/Parish Historians	883		1,500		1,000		(500)	-33.3%
152		21,458		20,200		20,700		500	2.5%
153									

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
154	Total, Canonical Ministry--Diocesan	57,951		63,400		66,300		2,900	4.6%
155									
156	MINISTRY OF ADMINISTRATION								
157									
158	Facilities								
159	Endowment for Maintenance Reserve	7,187		35,700		36,600		900	2.5%
160	<i>Beginning in FY 2006 the diocese is increasing its draw from certain</i>								
161	<i>endowment funds to provide for a more adequate maintenance reserve</i>								
162	<i>to cover capital needs for the leased office space at 138 Tremont Street.</i>								
163	Facilities-use Fee	-		5,000		1,000		(4,000)	-80.0%
164		7,187		40,700		37,600		(3,100)	-7.6%
165	Development Office								
166	Donation for Development Associate	-		-		49,900		49,900	
167	<i>Designated gifts to support expansion of the Development Office through 2007</i>								
168		-		-		49,900		49,900	
169									
170	Total, Ministry of Administration	7,187		40,700		87,500		46,800	115.0%
171									
172	TOTAL, RESTRICTED FUNDS	1,446,738		1,609,350		1,869,450		260,100	16.2%
173									
174	TOTAL INCOME	7,368,406		7,370,050		7,533,650		163,600	2.2%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
175									
176	EXPENSE:								
177									
178	CONGREGATIONAL DEVELOPMENT & SUPPORT:								
179	<i>Provides direct services and grants for congregational life, including parishes</i>								
180	<i>and missions, deployment, and other support; includes the Office of the</i>								
181	<i>Bishop and Office of Communications.</i>								
182									
183	OFFICE OF CONGREGATIONAL DEVELOPMENT								
184	Staff Officer for Urban Congregations & Ministry Development	8,263		111,200		111,200		-	0.0%
185	<i>2006 reflects a full-time staff position dedicated to support the work</i>								
186	<i>of urban ministry and mission; this position was filled late in 2005.</i>								
187	Staff Officer for Congregational Development & Deployment	76,439		100,900		105,600		4,700	4.7%
188	<i>Total compensation package includes salary and benefits</i>								
189	Administrative Assistant for Congregational Development	54,606		56,400		56,400		-	0.0%
190	<i>Total compensation package includes salary and benefits</i>								
191	Office--Congregational Development	13,763		18,000		16,000		(2,000)	-11.1%
192	Travel--Congregational Development	5,839		8,000		10,000		2,000	25.0%
193	Program Expense--Congregational Development	1,278		4,000		5,000		1,000	25.0%
194	Training for Congregational Development	-		-		10,000		10,000	
195	<i>In 2007 a new budget line supported by the Coburn Fund</i>								
196	Clergy Conference Expense--Net	15,627		-		-		-	
197	<i>Any net expense remaining for 2006 & 2007 will be covered offline</i>								
198	Deanships & Expenses for Deaneries	56,473		56,500		56,500		-	0.0%
199	<i>Funding for congregations whose priests are serving as Deans and</i>								
200	<i>related deanery expenses</i>								
201	Deanery Administration	2,645		6,000		5,400		(600)	-10.0%
202	Clergy Sabbatical Funds and Continuing Education Grants	18,870		22,400		22,400		-	0.0%
203	Bishop Nash Fellowship	-		7,100		10,700		3,600	50.7%
204	<i>Provides a fellowship for clergy</i>								
205	Fresh Start Initiative	1,615		3,000		2,500		(500)	-16.7%
206	<i>Funding for support group for clergy on new assignments</i>								
207	Pastoral Outreach and Support	15,000		5,000		10,000		5,000	100.0%
208	<i>Funding under the direction of the bishops for the welfare and support of priests and</i>								
209	<i>their families</i>								
210	Clergy Family Network	165		2,500		6,000		3,500	140.0%
211	<i>Funding for clergy family activities</i>								
212		270,583		401,000		427,700		26,700	6.7%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
213	Special Ministries								
214	Deaf Ministry								
215	Vicar salary	37,032		35,600		34,300		(1,300)	-3.7%
216	<i>Total compensation package includes salary and benefits</i>								
217	Program	15,176		4,400		-		(4,400)	-100.0%
218		52,208		40,000		34,300		(5,700)	-14.3%
219	Strategic Ministries								
220	Cantonese Ministry								
221	Canon's salary	84,126		86,300		86,300		-	0.0%
222	<i>Total compensation package includes salary and benefits; 2006 reflects</i>								
223	<i>change in health insurance coverage.</i>								
224	Program	76,284		20,000		20,000		-	0.0%
225	<i>Gifts received from the congregation support this budget line</i>								
226	Grant for Asian American Ministry	-		20,000		20,000		-	0.0%
227	<i>Funds for this grant come from the Annual Fund; this is a five-year</i>								
228	<i>matching grant in collaboration with St. Chrysostom, Wollaston.</i>								
229	Hispanic Ministries	120,000		120,000		18,000		(102,000)	-85.0%
230	<i>In 2005 & 2006, this line supported Hispanic Ministries: San Lucas', Chelsea; San</i>								
231	<i>Juna, Hyde Park; and Grace, Lawrence; in 2007 these ministries will be funded</i>								
232	<i>through an individual grant budget line (see below) to cover compensation;</i>								
233	<i>the 2007 budget line is for additional Hispanic ministry initiatives.</i>								
234	Support for "Mission" Congregations	75,000		65,000		-		(65,000)	-100.0%
235	<i>This line provided grants to congregations functioning as a mission:</i>								
236	<i>St. Paul's, Brockton, and St. Luke's/San Lucas', Chelsea for 2006; 2005 additionally</i>								
237	<i>included St. David's, Halifax; beginning in 2007, see below.</i>								
238	St. Stephen's, Boston								
239	Vicar salary	86,289		89,500		89,500		-	0.0%
240	<i>Total compensation package includes salary and benefits</i>								
241	St. Luke's/San Lucas', Chelsea	-		-		51,000		51,000	
242	<i>Grant provides partial support of a "full-time" Vicar's position.</i>								
243	Christ Church/San Juan, Hyde Park	-		-		40,000		40,000	
244	<i>Grant provides partial support of a "3/4-time" Priest-in-Charge position.</i>								
245	Hyde Park Seminarian	-		9,900		7,200		(2,700)	-27.3%
246	Grace Church, Lawrence	-		-		21,000		21,000	
247	<i>Grant provides partial support of a "full-time" Priest-in-Charge position.</i>								
248	St. Paul's, Brockton	-		-		60,000		60,000	
249	<i>Grant provides partial support of a "full-time" Interim Vicar position.</i>								
250	Grant for Urban Resident	-		70,000		70,000		-	0.0%
251	Congregational Development Grants	293,414		370,000		370,000		-	0.0%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
252	<i>Funding from Bishop's Annual Fund and AIM Fund for Strategic Parish</i>								
253	<i>Ministries; a portion of this line is reserved by the Congregational</i>								
254	<i>Development & Support Committee for strategic grants to support new</i>								
255	<i>models for revitalization of congregations and partnerships.</i>								
256	Congregational Development Grants: Bristol County	-		55,600		102,500		46,900	84.4%
257	<i>Several restricted funds support this budget line</i>								
258	Consulting Grants for Congregations	34,325		25,000		25,000		-	0.0%
259	<i>Consulting for congregations in transition, including urban ministry settings,</i>								
260	<i>i.e. rector search</i>								
261	Percept and Church Reports	9,120		10,000		10,000		-	0.0%
262	<i>Percept & Church Reports provide demographic & statistical information</i>								
263	<i>that will be of assistance to local congregations at no additional cost.</i>								
264	Property Committee Maintenance Grants	5,000		5,000		5,000		-	0.0%
265	Stewardship	5,330		5,000		3,000		(2,000)	-40.0%
266	<i>Supports congregational development</i>								
267	Fidelity Bond Insurance <i>(The coverage is now included as part of the "package"</i>	3,368		-		-		-	
268	<i>policy through Church Insurance of Vermont; the cost to each congregation</i>								
269	<i>will be minimal.)</i>								
270	Auto Non-Ownership Insurance <i>(The coverage is now included as part of the</i>	12,308		-		-		-	
271	<i>"package" policy through Church Insurance of Vermont; the cost to each</i>								
272	<i>congregation will be minimal.)</i>								
273		804,564		951,300		998,500		47,200	5.0%
274	Cathedral Ministry								
275	Radio Ministry	3,200		3,200		3,200		-	0.0%
276	<i>Radio station broadcast on Sunday mornings; diocesan</i>								
277	<i>contribution supplements Cathedral support</i>								
278	Grant to the Cathedral Church for Cox Fellow	69,000		69,000		77,800		8,800	12.8%
279	<i>This comes from two diocesan restricted funds: Cox Fellow and</i>								
280	<i>AIM Hospital Chaplaincy, and is supplemented by the Bishop's Funds.</i>								
281		72,200		72,200		81,000		8,800	12.2%
282									
283	Total, Congregational Development	1,199,555		1,464,500		1,541,500		77,000	5.3%
284									
285	OFFICE OF THE BISHOP								
286	Diocesan Bishop (Shaw)	176,193		194,400		194,400		-	0.0%
287	<i>Total compensation package includes salary and benefits</i>								
288	Administrative Assistant	69,376		67,100		67,100		-	0.0%
289	<i>Total compensation package includes salary and benefits</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
290	Part-time secretarial	940		-		-		-	
291	Office Expense	11,327		23,000		15,000		(8,000)	-34.8%
292	<i>2005 actual reflects operating funding from both the operating budget and</i>								
293	<i>Bishop's funds; 2006 budget begins to reflect full cost.</i>								
294	Episcopal Expense (Shaw)	31,043		22,000		30,000		8,000	36.4%
295	<i>2005 reflects costs in prior years shared between the operating budget & discretionary</i>								
296	<i>funds under the control of the Diocesan Bishop; the 2007 budget represents</i>								
297	<i>more fully-loaded costs.</i>								
298	Auto/Travel (Shaw)	23,933		19,000		24,000		5,000	26.3%
299	<i>2005 reflects costs in prior years shared between the operating budget and</i>								
300	<i>discretionary funds under the control of the Diocesan Bishop.</i>								
301		312,812		325,500		330,500		5,000	1.5%
302	Bishop Suffragan (Cederholm)	159,592		164,000		164,000		-	0.0%
303	<i>Total compensation package includes salary and benefits</i>								
304	Executive Assistant & Assistant for Special Projects (Cederholm)	61,771		62,200		62,200		-	0.0%
305	<i>Total compensation package includes salary and benefits</i>								
306	Bishop Suffragan (G. Harris)	148,856		146,700		146,700		-	0.0%
307	<i>Total compensation package includes salary and benefits</i>								
308	Executive Assistant (Harris)	62,660		64,000		64,000		-	0.0%
309	<i>Total compensation package includes salary and benefits</i>								
310	Office Expense (Cederholm)	7,959		9,000		9,000		-	0.0%
311	Episcopal Expense (Cederholm)	6,334		6,000		6,000		-	0.0%
312	Auto/Travel (Cederholm)	14,940		16,000		18,000		2,000	12.5%
313	Office Expense (Harris)	6,121		9,000		9,000		-	0.0%
314	Episcopal Expense (Harris)	5,603		6,000		6,000		-	0.0%
315	Auto/Travel (Harris)	24,876		16,000		18,000		2,000	12.5%
316	Benefit & Pension Support for Retired & Aged Clergy and Widows, Widowers and	88,771		78,900		92,200		13,300	16.9%
317	<i>Orphans (support provided by the AIM & Leeds funds and unrestricted)</i>								
318		587,483		577,800		595,100		17,300	3.0%
319	Assisting Bishops	8,200		13,500		5,000		(8,500)	-63.0%
320	Travel/Office/Assisting Bishops	1,754		3,000		1,500		(1,500)	-50.0%
321		9,954		16,500		6,500		(10,000)	-60.6%
322									
323	Total, Office of the Bishop	910,249		919,800		932,100		12,300	1.3%
324									
325	OFFICE OF COMMUNICATIONS AND PUBLIC ADVOCACY								
326									
327	Director of Communications	103,387		115,500		115,500		-	0.0%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
328	<i>Total compensation package includes salary and benefits</i>								
329	Electronic Media Manager	63,985		61,300		61,300		-	0.0%
330	<i>Total compensation package includes salary and benefits</i>								
331	Electronic Media Management	27,183		12,000		12,000		-	0.0%
332	<i>Includes website maintenance and server hosting costs.</i>								
333	Editorial Assistance	14,543		-		-		-	
334	<i>This budget line is now bundled under Marketing & Design below.</i>								
335	Office	10,738		9,000		9,000		-	0.0%
336	<i>Office supplies, photocopying, photo reproductions,</i>								
337	<i>costs associated with hallway displays, etc.</i>								
338	Travel/Conference/Training	2,863		5,000		3,000		(2,000)	-40.0%
339	<i>Departmental travel for all but Episcopal Times</i>								
340	Video Communications	549		-		-		-	
341	<i>This budget line is now bundled under Marketing & Design below.</i>								
342	Marketing & Design	19,508		42,000		42,000		-	0.0%
343	<i>Design and production for outreach communication projects, including</i>								
344	<i>publications, advertising, and video.</i>								
345		242,756		244,800		242,800		(2,000)	-0.8%
346									
347	Episcopal Times/FYI/Communications								
348	Associate Director of Communications/Times Editor	80,349		83,000		83,000		-	0.0%
349	<i>Total compensation package includes salary and benefits</i>								
350	Times Production	79,397		70,000		70,000		-	0.0%
351	<i>Includes cost of printing and design services.</i>								
352	Times Mailing	30,459		30,000		30,000		-	0.0%
353	<i>Includes cost of postage and mailing service.</i>								
354	Mail List Maintenance	1,309		4,000		4,000		-	0.0%
355	Editorial/Office Expense	7,738		11,000		11,000		-	0.0%
356	<i>Cost of photography, office supplies, and additional</i>								
357	<i>editorial support.</i>								
358	FYI Newsletter/Production	13,616		15,000		15,000		-	0.0%
359	Travel and Conference	1,054		1,600		1,600		-	0.0%
360	<i>Cost of attending professional meetings, conventions</i>								
361	Total, Office of Communications	456,678		459,400		457,400		(2,000)	-0.4%
362									
363	Public Advocacy								
364	Grant to Episcopal City Mission	89,750		89,750		90,000		250	0.3%
365	<i>This grant supports our partnership efforts with ECM in public policy initiatives and</i>								
366	<i>the diocesan share of the Burgess Urban Fund grants</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
367	Peace & Justice	6,607		3,300		-		(3,300)	-100.0%
368	Other public policy initiatives and outreach	7,169		-		-		-	
369	<i>These previously budgeted line items represent initiatives that we will be</i>								
370	<i>encouraging through partnership grants with congregations</i>								
371	Total, Public Advocacy	103,526		93,050		90,000		(3,050)	-3.3%
372									
373	Total, Office of Communications and Public Advocacy	560,204		552,450		547,400		(5,050)	-0.9%
374									
375	TOTAL, CONGREGATIONAL DEVELOPMENT & SUPPORT	2,670,008		2,936,750		3,021,000		84,250	2.9%
376									
377	OUTREACH AND WITNESS								
378	<i>Includes the work of Sending/Serving Grants, Wider Mission, Social Ministry &</i>								
379	<i>Public Policy, and the PECUSA Church Assessment</i>								
380									
381	<u>THE EPISCOPAL CHURCH ASSESSMENT</u>	1,143,800		1,133,000		1,167,800		34,800	3.1%
382									
383	<u>MISSION THROUGH PARTNERSHIPS</u>								
384									
385	Sending/Serving Grants:								
386	Grants to Congregations	92,892		108,700		108,700		-	0.0%
387	<i>A "fund acting as endowment" provides partial support for this line</i>								
388	Congregational Grants for Women-in-Need	-		36,200		39,800		3,600	9.9%
389	<i>Several restricted funds support this budget line</i>								
390		92,892		144,900		148,500		3,600	2.5%
391									
392	Global, Domestic, and Local Partnerships								
393	<i>Supports outreach ministry throughout the nation and the world and the work</i>								
394	<i>of interfaith efforts in Massachusetts</i>								
395									
396	National & World Mission								
397	UTO/American Indians/CHS	2,328		1,550		2,100		550	35.5%
398	MSASA Scholarship Program	10,978		8,100		8,700		600	7.4%
399	<i>Funding from an endowment fund</i>								
400	Jubilee Fund Grants	126,898		51,100		52,200		1,100	2.2%
401	<i>Funds healthcare worker training in Anglican Diocese of Kilimanjaro through</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
402	<i>Pathfinder International; provides orphan education in Ugandan Diocese of</i>								
403	<i>South Rwenzori; supports feeding program in Kenyan Diocese of North</i>								
404	<i>Maseno; and assists other projects to address AIDS in Africa; this budget</i>								
405	<i>line includes a contribution of 0.7% of budgeted operating expenses; 2005</i>								
406	<i>reflects additional donations beyond the diocesan 0.7% contribution; 2006</i>								
407	<i>and 2007 reflects diocesan 0.7% contribution only.</i>								
408	Jubilee Fund Committee	633		850		850		-	0.0%
409	Mission Trips to Support Global Partnerships	5,000		-		5,000		5,000	
410	<i>Mission trips in 2005 to several Anglican dioceses in Africa during Bishop Shaw's</i>			-					
411	<i>sabbatical to foster diocesan partnership ministry; additional trips in the</i>								
412	<i>planning stages for 2007</i>								
413	Volunteers for Mission	16,750		17,000		17,000		-	0.0%
414	Companionship with Brazil	14,530		14,530		-		(14,530)	-100.0%
415	<i>Future initiatives related to a companionship will be supported by discretionary</i>								
416	<i>funds under the control of the Diocesan Bishop</i>								
417	Episcopal Partners in Global Mission	250		250		250		-	0.0%
418	Episcopal Relief & Development	445		425		425		-	0.0%
419	Refugee Immigration Ministries	4,250		1,000		-		(1,000)	-100.0%
420	<i>This previously budgeted line represents an initiative that we will be</i>								
421	<i>encouraged through a partnership grant with congregations.</i>								
422	Mission Education & Communication	-		800		-		(800)	-100.0%
423	Travel/Meetings/Conferences	2,541		-		-		-	
424		184,603		95,605		86,525		(9,080)	-9.5%
425	<u>Ecumenical & Interreligious</u>								
426	Ecumenical Committee	240		800		800		-	0.0%
427	Massachusetts Council of Churches	50,000		50,000		50,000		-	0.0%
428		50,240		50,800		50,800		-	0.0%
429									
430	Total, Mission through Partnerships	327,735		291,305		285,825		(5,480)	-1.9%
431									
432	TOTAL, OUTREACH AND WITNESS	1,471,535		1,424,305		1,453,625		29,320	2.1%
433									
434	CHRISTIAN FORMATION:								
435	<i>Provides support for formation and educational activities for youth and</i>								
436	<i>adult ministry, college work chaplaincies, and congregational life & outreach</i>								
437									
438	EDUCATIONAL MINISTRIES								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
439	Director of Educational Ministries/Chief Operating Officer	130,389		133,900		133,900		-	0.0%
440	<i>Total compensation package includes salary and benefits; beginning</i>								
441	<i>in 2005 this position included expanded responsibilities to provide oversight of</i>								
442	<i>diocesan operations as well as educational ministries.</i>								
443	Coordinator--Training & Education Events	58,907		61,000		61,000		-	0.0%
444	<i>Coordinates Safe Church Training, supports Anti-Racism Training, produces</i>								
445	<i>Learning Events Catalogue, and assists with other learning events.</i>								
446	Resource Center Manager	56,921		60,100		60,100		-	0.0%
447	<i>Total compensation package includes salary and benefits</i>								
448	Coordinator for Youth Ministry	107,121		110,100		110,100		-	0.0%
449	<i>Total compensation package includes salary and benefits</i>								
450	Assistant Youth Minister	64,697		65,900		-		(65,900)	-100.0%
451	<i>This position is being eliminated by the end of FY2006; previously this position had</i>								
452	<i>been partially supported by a multi-year grant from the Church Home Society</i>								
453	Youth Ministry Support	-		-		25,375		25,375	
454	<i>Provides part-time youth ministry support</i>								
455	Office--Educational Ministries	13,861		10,000		9,000		(1,000)	-10.0%
456	Travel--Educational Ministries	6,555		6,000		5,000		(1,000)	-16.7%
457	Resource Center Expenses	6,227		4,000		4,000		-	0.0%
458	Bookstore & Resource Center Supplemental Grant	20,000		-		-		-	
459	Program Expenses--Educational Ministries	2,881		30,000		24,000		(6,000)	-20.0%
460	<i>Includes funding for various programs, e.g. Catechesis of the Good</i>								
461	<i>Shepherd, Godly Play, Happening</i>								
462	Christian Education Materials	357		1,500		-		(1,500)	-100.0%
463	Learning Events Catalogue	11,901		11,500		12,000		500	4.3%
464	Training for Mission	39,261		52,100		46,100		(6,000)	-11.5%
465	<i>Supports the work of Mission Strategy, i.e. Stewardship & Evangelism</i>								
466	Ministry of the Laity Training Grants	1,962		3,000		3,000		-	0.0%
467	<i>Will support continuing education and training for laity specific to their</i>								
468	<i>ecclesial ministries</i>								
469	EFM Program	5,144		3,500		3,500		-	0.0%
470	<i>Education for Ministry is a 4-year program of study for lay people</i>								
471	Deanery Confirmation Expenses	7,891		8,000		8,000		-	0.0%
472	Youth Ministry--Travel	6,625		-		5,000		5,000	
473	Youth Ministry--Office Expense	2,434		2,000		2,000		-	0.0%
474	Youth Ministry--Program Expense	-		6,000		-		(6,000)	-100.0%
475	Youth Ministry Program	57,057		40,850		40,000		(850)	-2.1%
476	<i>Includes retreats, rallies, Diocesan Youth Council expenses, etc.</i>								
477	Youth on Mission Program	25,639		32,500		30,000		(2,500)	-7.7%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
478	Youth Leadership Academy	14,528		8,000		8,000		-	0.0%
479	<i>The program now runs on a 1-year cycle</i>								
480	Episcopal Youth Event	3,924		2,000		2,000		-	0.0%
481	<i>A youth event that is held once every three years</i>								
482	Committee on Recovery	2,518		-		-		-	
483	Seeing the Face of God in Each Other	4,649		6,000		6,000		-	0.0%
484	Safe Church Training	-		4,500		4,500		-	0.0%
485	Childrens' Sabbath	481		-		-		-	
486									
487	Total, Educational Ministries	651,930		662,450		602,575		(59,875)	-9.0%
488									
489	Less Grant from B. C. Harris Center								
490	<i>Covers cost from Harris Center for Coordinator for Youth Ministry's summer</i>	<i>(16,800)</i>		<i>(16,800)</i>		<i>(16,800)</i>		<i>-</i>	<i>0.0%</i>
491	<i>responsibilities at the Harris Center during the camp program.</i>								
492									
493	Adjusted Total, Educational Ministries	635,130		645,650		585,775		(59,875)	-9.3%
494									
495	<u>B. C. HARRIS CENTER</u>								
496	Grant to B. C. Harris Camp & Conference Center	108,100		85,500		85,500		-	0.0%
497	<i>From the Camp & Conference endowment fund</i>								
498									
499	Total, B. C. Harris Center	108,100		85,500		85,500		-	0.0%
500									
501	<u>COLLEGE WORK</u>								
502	Campus Ministry Development/Boston College & Northeastern University	29,956		74,600		71,800		(2,800)	-3.8%
503	<i>Beginning in 2007 this line will cover a full-time college chaplain shared between</i>								
504	<i>Boston College and Northeastern University; total compensation package</i>								
505	<i>includes salary and benefits</i>								
506	Program	-		-		6,000		6,000	
507	Boston University	53,351		71,100		71,100		-	0.0%
508	<i>This line does not reflect the value of diocesan provided housing;</i>								
509	<i>total compensation package includes salary and benefits</i>								
510	Program	7,943		5,950		6,000		50	0.8%
511	MIT	86,975		103,700		103,700		-	0.0%
512	<i>Total compensation package includes salary and benefits</i>								
513	Program	5,494		5,950		6,000		50	0.8%
514	Support staff	3,900		3,900		3,900		-	0.0%
515	UMass South Dartmouth	31,935		37,800		-		(37,800)	-100.0%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
516	<i>The UMass Dartmouth chaplain is a half-time position; total compensation</i>								
517	<i>package included salary and benefits; funding comes from Case Funds;</i>								
518	<i>this position was discontinued in 2006.</i>								
519	Program	167		3,500		-		(3,500)	-100.0%
520	Framingham State College	11,571		-		36,800		36,800	
521	<i>A part-time "lay" chaplain will begin during 2006; total compensation package</i>								
522	<i>includes salary and benefits</i>								
523	Program	-		-		3,000		3,000	
524	Mission trip for College students	3,000		-		5,000		5,000	
525	<i>Bishop Shaw led a group of college students on a mission trip to Israel and</i>								
526	<i>Palestine; this line represents the net cost of the trip; for 2007 there is a planned</i>								
527	<i>mission trip to Anglican dioceses in Africa</i>								
528	Higher Education Committee	68		800		800		-	0.0%
529	Micah Project	42,928		55,500		55,500		-	0.0%
530	<i>A 9-month program combining an urban ministry experience with</i>								
531	<i>opportunity for vocational discernment for recent college grads;</i>								
532	<i>2005 represents full funding from the operating budget.</i>								
533	Campus Ministry Center	17,284		14,000		14,000		-	0.0%
534	<i>This is the house at 40 Prescott Street, Brookline, home of the BU</i>								
535	<i>Chaplain and the Micah interns</i>								
536	Campus Ministry Center--maintenance reserve	-		2,000		2,000		-	0.0%
537	<i>Beginning in 2006 we will return to funding this reserve out of the</i>								
538	<i>operating budget.</i>								
539	Total, College Work	294,572		378,800		385,600		6,800	1.8%
540									
541	COMMISSION ON MINISTRY								
542	Commission Program	24,112		51,000		31,000		(20,000)	-39.2%
543	<i>Annual postulants' and candidates' retreat, COM interview weekend,</i>								
544	<i>canonically required psychological assessments, ordination handbook,</i>								
545	<i>ordination reception, and other related expenses; 2007 budget represents</i>								
546	<i>reductions in expenses</i>								
547	Education and Training	-		3,000		3,000		-	0.0%
548	<i>Funding to support postulants and candidates for language training,</i>								
549	<i>mission trips, & canonically required trainings</i>								
550	Diaconate Program	11,047		13,000		13,000		-	0.0%
551	<i>Funds weekend residential learning program meeting 1X month, faculty</i>								
552	<i>honoria & materials</i>								
553	Conference: "Am I Called?" (recruitment and discernment conference for	10,000		-		5,000		5,000	
554	<i>people of color; next conference in 2008; 2007 budget reflects annual reserve.</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
555	Office Expense	6,322		4,500		3,000		(1,500)	-33.3%
556	<i>Copying and mailing for ordination process, clergy</i>								
557	<i>sabbatical program, & office supplies</i>								
558	Travel/Conferences	1,493		1,500		1,000		(500)	-33.3%
559	Staff Officer for Ordained Vocations	-		88,200		88,200		-	0.0%
560	<i>Total compensation reflects salary and benefits; this was previously provided</i>								
561	<i>through the work of the Canon to the Ordinary and the Project Administrator</i>								
562	Staff secretarial support: part-time	-		-		5,000		5,000	
563	Total, Commission on Ministry	52,974		161,200		149,200		(12,000)	-7.4%
564									
565	TOTAL, CHRISTIAN FORMATION	1,090,776		1,271,150		1,206,075		(65,075)	-5.1%
566									
567	CANONICAL MINISTRY								
568	<i>Supports the work specifically tied to the canonical structure of the diocese</i>								
569									
570	<u>GENERAL CONVENTION & PROVINCE I</u>								
571	General Convention 2009	13,760		25,000		15,000		(10,000)	-40.0%
572	<i>This line is an annual reserve for General Convention (held every 3 years);</i>								
573	<i>2007 budget represents best projection for 2009 Convention</i>								
574	Province I Assessment	13,500		13,500		13,500		-	0.0%
575	Province I Synod	-		500		500		-	0.0%
576	Total, General Convention and Province I	27,260		39,000		29,000		(10,000)	-25.6%
577									
578	OFFICE FOR CANONICAL MINISTRY--DIOCESAN								
579	Canon to the Ordinary	69,430		-		-		-	
580	<i>Total compensation package included salary and benefits;</i>								
581	<i>this position was reconfigured in mid-2005; see Commission on Ministry</i>								
582	<i>budget lines above.</i>								
583	Project Administrator	64,176		-		-		-	
584	<i>Total compensation package included salary and benefits; this position</i>								
585	<i>was reconfigured in late 2005; see Commission on Ministry budget</i>								
586	<i>lines above.</i>								
587	Convention/Council Administrator	59,270		61,300		61,300		-	0.0%
588	<i>Total compensation package includes salary and benefits</i>								
589	Council	4,978		13,000		10,000		(3,000)	-23.1%
590	<i>Materials for monthly meetings & annual retreat</i>								
591	Convention	29,992		35,000		32,000		(3,000)	-8.6%
592	<i>Space rental, audio and visual rental; copying and mailing</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
593	<i>of convention packets; 2005, 2006 and 2007 is supplemented by the Coburn</i>								
594	<i>Chair fund in support of Mission Strategy.</i>								
595	Journals and Diocesan Directory	9,035		11,000		11,000		-	0.0%
596	<i>Diocesan directory and updates, convention journal; budget decrease in 2006</i>								
597	<i>reflects increasing use of technology in creation and distribution</i>								
598	Standing Committee	1,778		4,000		3,000		(1,000)	-25.0%
599	<i>Materials for monthly meetings</i>								
600	Scholarship Assist. Clergy Dep.	37,160		40,000		45,600		5,600	14.0%
601	<i>Restricted funding for scholarships</i>								
602	Total, Office for Canonical Ministry--Diocesan	275,819		164,300		162,900		(1,400)	-0.9%
603									
604	ARCHIVES								
605	<i>Several "restricted" funds provide partial support for the Archives Office.</i>								
606									
607	Archivist	21,704		36,200		36,200		-	0.0%
608	<i>Total compensation package includes salary and benefits;</i>								
609	<i>3/5 FTE beginning in 2005</i>								
610	Archival Expense/Preservation	1,160		5,100		4,500		(600)	-11.8%
611	<i>Archival supplies, professional conference & travel</i>								
612	Parish Historians	1,484		3,000		2,700		(300)	-10.0%
613	<i>The 2006 increase reflects training for parish historians</i>								
614	Total, Archives	24,348		44,300		43,400		(900)	-2.0%
615									
616	TOTAL, CANONICAL MINISTRY	327,427		247,600		235,300		(12,300)	-5.0%
617									
618	MINISTRY OF ADMINISTRATION & DEVELOPMENT								
619									
620	TREASURER'S OFFICE								
621	<i>Provides financial services for the diocesan offices, which include affiliated</i>								
622	<i>diocesan organizations, and consultation on financial matters for congregations;</i>								
623	<i>funds to support this ministry supplemented by the Trustees of Donations, the</i>								
624	<i>Cathedral Church of St. Paul, and the Mass Church Agency.</i>								
625									
626	Assistant Treasurer/CFO	112,308		115,500		115,500		-	0.0%
627	<i>Total compensation package includes salary and benefits</i>								
628	Controller	97,215		109,400		109,400		-	0.0%
629	<i>Total compensation package includes salary and benefits; this position was</i>								
630	<i>mandated by Ministry of Administration (MOA) Report.</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
631	Assistant Controller	96,574		98,900		98,900		-	0.0%
632	<i>Total compensation package includes salary and benefits</i>								
633	Accountant	69,357		63,100		63,100		-	0.0%
634	<i>Total compensation package includes salary and benefits</i>								
635	Accountant	68,536		73,100		73,100		-	0.0%
636	<i>Total compensation package includes salary and benefits</i>								
637	Payroll & Insurance Coordinator	55,680		58,500		58,500		-	0.0%
638	<i>Total compensation package includes salary and benefits</i>								
639	Payroll Service Bureau	9,955		13,500		11,000		(2,500)	-18.5%
640	Office Expense	15,254		10,000		11,000		1,000	10.0%
641	<i>2005 represents increased copying and postage costs reflecting more</i>								
642	<i>consistent ongoing communication with our congregations.</i>								
643	Treasurer's Office Support	2,257		-		-		-	
644	<i>MOA additional costs</i>								
645	Audit Expense	68,683		53,000		71,500		18,500	34.9%
646	<i>Cost for annual audit</i>								
647	Total, Treasurer's Office	595,819		595,000		612,000		17,000	2.9%
648									
649	OFFICE OF ADMINISTRATION								
650	<i>Provides administrative services for the diocesan offices, which</i>								
651	<i>include affiliated diocesan organizations, and consultation on</i>								
652	<i>human resources and administrative affairs for congregations</i>								
653									
654	Director of Human Resources & Administrative Services	106,397		109,900		109,900		-	0.0%
655	<i>Total compensation package includes salary and benefits</i>								
656	Office Assistant	47,330		48,500		48,500		-	0.0%
657	<i>Total compensation package includes salary and benefits</i>								
658	Office Expense	11,739		10,000		10,000		-	0.0%
659	Legal Expense	62,556		60,000		55,000		(5,000)	-8.3%
660	MOA additional costs: includes software & training	18,661		-		-			
661	Workers' Comp Insurance	18,124		20,000		20,000		-	0.0%
662	Comprehensive Insurance (property & liability and Directors' & Officers')	73,816		70,700		55,000		(15,700)	-22.2%
663	<i>Anticipates a reduction in premiums in 2007</i>								
664	Lay Retirees' Pension (the former employee is now deceased)	-		8,400		-		(8,400)	-100.0%
665	Total, Office of Administration	338,623		327,500		298,400		(29,100)	-8.9%
666									
667	Subtotal	934,442		922,500		910,400		(12,100)	-1.3%
668									

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
669	Income from Diocesan Related Entities								
670	<i>These income lines support the Treasurer's & Administration Offices</i>								
671	Cathedral Allocation	(35,000)		(35,000)		(35,000)		-	0.0%
672	Fees from Mass Church Agency (<i>group health & life insurance</i>)	(94,500)		(94,500)		(100,000)		(5,500)	5.8%
673	Trustees of Donations Allocation	(69,521)		(53,800)		(68,300)		(14,500)	27.0%
674	Stokes Loan Fund Allocation	(30,000)		(30,000)		(20,000)		10,000	-33.3%
675		(229,021)		(213,300)		(223,300)		(10,000)	4.7%
676									
677	Adjusted Total, Treasurer's & Administration Offices	705,421		709,200		687,100		(22,100)	-3.1%
678									
679	<u>FACILITIES</u>								
680	Office Equipment Maintenance & Supplies	46,262		36,500		43,000		6,500	17.8%
681	<i>Copier leases and office equipment supplies & maintenance</i>								
682	Telephone Usage Charges	28,782		33,000		33,000		-	0.0%
683	Office Expense Offset	-		(25,000)		(25,000)		-	0.0%
684	<i>Supplies, copier usage, and phone utilization chargeback from</i>								
685	<i>offices at 138 Tremont Street</i>								
686	Expenses related to Flood	10,646		-		-			
687	Facilities Capital Reserve	-		35,700		36,600		900	2.5%
688	<i>Provides reserve for future capital needs related to "138" Tremont St.</i>								
689	Diocesan Lease Payment	413,779		350,000		350,000		-	0.0%
690	<i>Costs related to diocesan lease of Cathedral space</i>								
691	Total, Facilities	499,469		430,200		437,600		7,400	1.7%
692									
693	<u>TECHNOLOGY SUPPORT</u>								
694	Computer Systems Coordinator	81,981		-		-		-	
695	<i>Total compensation package included salary and benefits; this position</i>								
696	<i>was eliminated with the responsibilities reconfigured in late 2005; the</i>								
697	<i>database administrator will assume some of these duties and will work</i>								
698	<i>with a consulting firm for the additional technical support needs</i>								
699	Database Administrator & Technology Support Coordinator	70,467		82,100		82,100		-	0.0%
700	<i>Total compensation package includes salary and benefits</i>								
701	Consulting	-		50,000		47,000		(3,000)	-6.0%
702	<i>This new budget line reflects additional outside services being provided</i>								
703	<i>due to the elimination of the Computer Systems Coordinator (see above)</i>								
704	Database Management	20,232		13,000		11,700		(1,300)	-10.0%
705	<i>Programming, training, and software related to database software</i>								
706	Miscellaneous	287		1,000		-		(1,000)	-100.0%

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
707	<i>In-service training allowance for staff</i>								
708	Computer Related Expenses	45,843		40,000		33,000		(7,000)	-17.5%
709	Total, Technology Support	218,810		186,100		173,800		(12,300)	-6.6%
710									
711	Total, Ministry of Administration	1,423,700		1,325,500		1,298,500		(27,000)	-2.0%
712									
713	STEWARDSHIP & DEVELOPMENT OFFICE								
714	Director of Stewardship & Development	86,209		113,900		113,900		-	0.0%
715	<i>Total compensation package includes salary and benefits</i>								
716	Associate Director	-		-		60,900		60,900	
717	<i>Position created in 2006; partially supported through designated gifts through 2007;</i>								
718	<i>total compensation package includes salary and benefits</i>								
719	Development Assistant	40,671		22,000		22,000		-	0.0%
720	<i>Half-time position; total compensation package includes salary and benefits</i>								
721	Office	5,479		13,000		7,500		(5,500)	-42.3%
722	<i>Includes maintenance of development database software</i>								
723	Travel	267		2,500		2,500		-	0.0%
724	Planned Giving	-		2,000		10,000		8,000	400.0%
725	Publications	-		2,000		2,000		-	0.0%
726	Professional Development	515		600		600		-	0.0%
727	Donor Relations	7,670		7,500		1,000		(6,500)	-86.7%
728	Development Council	480		1,000		750		(250)	-25.0%
729	Cultivation and Stewardship Events	-		-		9,000		9,000	
730	<i>Five events, including Annual Bishops' Spring gathering to cultivate prospects and</i>								
731	<i>solicit donors for Mission Strategy priorities.</i>								
732	Annual Fund	7,797		15,000		32,000		17,000	113.3%
733	<i>The Annual Fund is shifting to a thrice-yearly mailing program</i>								
734	Total, Stewardship & Development Office	149,088		179,500		262,150		82,650	46.0%
735									
736	Total, Ministry of Administration & Development	1,572,788		1,505,000		1,560,650		55,650	3.7%
737									
738	OPERATING CONTINGENCIES AND RESERVES								
739	Benefit Contingency	-		-		22,000		22,000	
740	<i>Reflects anticipated increase to health insurance premiums for 2007;</i>								

	C	D	E	F	J	K	L	M	N
1	EPISCOPAL DIOCESE OF MASSACHUSETTS	2005		2006		2007		\$ Variance	% Variance
2	Detail 2007 Operating Budget	Preliminary		Approved		Proposed		2007 to	2007 to
3		Actual		Budget*		Budget		2006	2006
741	<i>this is our best guesstimate</i>								
742	Variance caused by annualizing compensation			(14,755)				14,755	
743	Assessment Loss Allowance	150,000							
744	Compensation Contingency	70,000		-		35,000		35,000	
745	<i>2007 reflects potential sabbatical related adjustments and other compensation</i>								
746	<i>adjustments under the authority of our Bishops.</i>								
747	Total, Contingencies and Reserves	220,000		(14,755)		57,000		71,755	486.3%
748									
749	TOTAL EXPENSES	7,352,534		7,370,050		7,533,650		163,600	2.2%
750									
751	SURPLUS (DEFICIT)	15,872		-		-		-	
752									
753	* 2006 compensation budget lines have been adjusted to reflect "annualized" total package (benefit and compensation)								
754									
755	P:\BUDGET\2007 budget\[FY 2007 OB vers 6.xls]Sheet1 (2)								
756	9/21/2006 14:35								

Appendix I

Consolidated Operating Expense Budget for Fiscal Year 2007

We are continuing to provide a consolidated expense report that includes information on other diocesan and bishop's funds that have been and are being used to provide supplemental support for operating costs for diocesan projects.

These other funds are comprised of the following:

1. Annual Fund: For 2007 the proceeds from this fund will be used to support particular mission strategy initiatives in the diocesan operating budgets.
2. Anniversary Appeal: In honor of Bishop Shaw's 10th anniversary as our Diocesan Bishop, this appeal was made in 2006. Both cash gifts and pledges (over a 3 year period) were raised to support an urban resident position. The urban resident program involves the deployment of a newly ordained clergy to serve as an associate in an urban congregation which has limited financial resources but has a strong capacity to grow in mission.
3. Bishop's Discretionary Funds: These are funds that for the most part represent income from endowment funds that in some cases date back to the 1800's. These funds are under the control of the Diocesan Bishop and will be designated as follows: Aid to Clergy and Congregations, Aid to Seminarians (represents the collections that are taken during Bishops' visitations and income from an endowment fund established for seminarian formation), Overseas Mission, Aid to Women in Need, Aid to Children, Aid to Churches, and other unrestricted ministry initiatives.

See the detail attached.

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	CONSOLIDATED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2007															
2	(Excludes capitalized expenditures for diocesan-owned property)															
3																
4			OPERATING													
5			Diocesan	Anniversary		BDF	BDF	BDF	BDF	BDF	BDF	BDF	BDF			
6			Budget	Appeal		Aid to	Aid to	Overseas	Aid to Women	Aid to	Aid to	Aid to	Unrestricted		TOTAL	
6						Clergy	Seminarians	Mission	In Need	Children	Churches					
7	CONGREGATIONAL DEVELOPMENT & SUPPORT															
8																
9	Office of Congregational Development															
10																
11	Staff Officer for Urban Congregations & Development	\$	111,200												\$	111,200
12	Staff Officer for Congregational Development & Deployment		105,600													105,600
13	Administrative Assistant Congregational Development		56,400													56,400
14	Office		16,000													16,000
15	Travel		10,000													10,000
16	Program Expense		5,000													5,000
17	Training for Congregational Development		10,000													10,000
18	Deanships & expenses for deaneries		56,500													56,500
19	Deanery Administration		5,400													5,400
20	Clergy Sabbatical & Continuing Education Grants		22,400			\$	20,000									42,400
21	Bishop Nash Fellowship		10,700													10,700
22	Fresh Start Initiative		2,500													2,500
23	Pastoral Outreach and Support		10,000						\$	3,000		\$	5,000	\$	20,000	38,000
24	Clergy Family Network		6,000													6,000
25	Special Ministries:															
26	Deaf Ministry		34,300													34,300
27	Strategic Ministries:															
28	Cantonese Ministry		126,300													126,300
29	Hispanic Ministry Initiatives		18,000													18,000
30	St. Stephen's Church, Boston		89,500													89,500
31	St. Luke's/San Lucas' Church, Chelsea: Grant		51,000													51,000
32	Christ Church/San Juan Church, Hyde Park: Grant		40,000													40,000
33	Hyde Park Seminarian: Grant		7,200													7,200
34	Grace Church, Lawrence: Grant		21,000													21,000
35	St. Paul's Church, Brockton: Grant		60,000													60,000
36	Urban Resident: Grant		70,000	\$	70,000	A	35,000								35,000	210,000
37	Congregational Development Grants		370,000													370,000
38	Congregational Development Grants: Bristol County		102,500													102,500
39	Consulting grants for congregations		25,000										10,000			35,000
40	Percept and Church Reports		10,000													10,000
41	Property Committee Maintenance Grants		5,000													5,000
42	Stewardship		3,000													3,000
43	Cathedral Ministry															
44	Radio Ministry		3,200													3,200
45	Cox Fellowship		77,800													77,800
46																
47	Office of the Bishop															
48	Diocesan Bishop--Shaw		194,400													194,400
49	Executive Assistant		67,100													67,100
50	Office		15,000													15,000
51	Episcopal Expense (Shaw)		30,000													30,000
52	Auto & Travel (Shaw)		24,000													24,000

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CONSOLIDATED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2007														
2	(Excludes capitalized expenditures for diocesan-owned property)														
3															
4			OPERATING												
5			Diocesan	Anniversary	BDF	BDF	BDF	BDF	BDF	BDF	BDF	BDF	BDF		
6			Budget	Appeal	Aid to	Aid to	Overseas	Aid to Women	Aid to	Aid to	Aid to	Aid to	Unrestricted		TOTAL
53	Bishop Suffragan (Cederholm)		164,000												164,000
54	Executive Assistant (Cederholm)		62,200												62,200
55	Bishop Suffragan (G. Harris)		146,700												146,700
56	Executive Assistant (G. Harris)		64,000												64,000
57	Office (Cederholm)		9,000												9,000
58	Episcopal Expense (Cederholm)		6,000												6,000
59	Auto & Travel (Cederholm)		18,000												18,000
60	Office (Harris)		9,000												9,000
61	Episcopal Expense (Harris)		6,000												6,000
62	Auto & Travel (Harris)		18,000												18,000
63	Bishop Suffragan Discretionary Funds		-										20,000		20,000
64	Benefit & Pension Support for Retired & Aged Clergy		92,200												92,200
65	and Widows, Widowers, and Orphans														
66	Assisting Bishops		5,000												5,000
67	Travel & Office Expense--Assisting Bishops		1,500												1,500
68															
69	Office of Communications and Public Advocacy														
70	Director of Communications		115,500												115,500
71	Electronic Media Manager		61,300												61,300
72	Electronic Media Management		12,000												12,000
73	Office		9,000												9,000
74	Travel/Conference/Training		3,000												3,000
75	Marketing & Design		42,000												42,000
76	<i>Episcopal Times/FYI</i>														
77	Associate Director of Communications & Times Editor		83,000												83,000
78	Times Production		70,000												70,000
79	Times Mailing		30,000												30,000
80	Mail List Maintenance		4,000												4,000
81	Editorial/Office Expense		11,000												11,000
82	FYI Newsletter/Production		15,000												15,000
83	Travel and Conference		1,600												1,600
84	Public Advocacy														
85	Episcopal City Mission: Grant		90,000												90,000
86															
87	TOTAL, CONGREGATIONAL DEVELOPMENT & SUPPORT		\$ 3,021,000	\$ 70,000	\$ 55,000	\$ -	\$ -	\$ 3,000	\$ -	\$ 5,000	\$ 85,000				\$ 3,239,000
88															
89	OUTREACH & WITNESS														
90															
91	The Episcopal Church Assessment		\$ 1,167,800												\$ 1,167,800
92															
93	Mission Through Partnerships														
94	Sending/Serving Grants														
95	Grants to Congregations		108,700												108,700
96	Congregational Grants to Women-in-Need		39,800												39,800
97	Global, Domestic, and Local Partnerships														
98	National & World Mission														

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CONSOLIDATED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2007														
2	(Excludes capitalized expenditures for diocesan-owned property)														
3															
4			OPERATING						BDF	BDF	BDF	BDF	BDF	BDF	
5			Diocesan	Anniversary	Aid to	Aid to	Overseas	Aid to Women	Aid to	Aid to	Aid to	Aid to	Aid to	Aid to	
6			Budget	Appeal	Clergy	Seminarians	Mission	In Need	Children	Churches	Unrestricted				TOTAL
99	UTO/American Indians/CHS		2,100												2,100
100	MSASA Scholarship Program		8,700												8,700
101	Jubilee Fund Grants		52,200												52,200
102	Jubilee Fund Committee		850												850
103	Mission Trips to Support Global Partnerships		5,000												5,000
104	Volunteers for Mission		17,000												17,000
105	Partnership with Brazil		-					\$ 5,000							5,000
106	St. Stephen's Partnership		-							\$ 15,000					15,000
107	Episcopal Partners in Global Mission		250												250
108	Episcopal Relief & Develop. Fund		425												425
109	Ecumenical & Interreligious														
110	Ecumenical Committee		800												800
111	Massachusetts Council of Churches		50,000												50,000
112															
113	TOTAL, OUTREACH & WITNESS		\$ 1,453,625	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,473,625
114															
115	CHRISTIAN FORMATION														
116															
117	Educational Ministries														
118	Chief Operating Officer/ Dir. Of Ed. Ministries		\$ 133,900												\$ 133,900
119	Coordinator--Training & Education Events		61,000												61,000
120	Resource Center Manager		60,100												60,100
121	Coordinator for Youth Ministry		110,100												110,100
122	Youth Ministry Support		25,375												25,375
123	Office		9,000												9,000
124	Travel		5,000												5,000
125	Resource Center		4,000												4,000
126	Program Expense: Educational Ministries		24,000												24,000
127	Learning Events Catalogue		12,000												12,000
128	Training for Mission		46,100												46,100
129	Ministry of the Laity Training Grants		3,000												3,000
130	EFM Program		3,500												3,500
131	Deanery Confirmation Expenses		8,000												8,000
132	Youth Ministry: Travel		5,000												5,000
133	Youth Ministry: Office		2,000												2,000
134	Youth Ministry Program Expense		40,000												40,000
135	Youth on Mission Program		30,000												30,000
136	Youth Leadership Academy		8,000												8,000
137	Episcopal Youth Event		2,000												2,000
138	Seeing the Face of God in Each Other		6,000												6,000
139	Safe Church Training		4,500												4,500
140	Less grant from B. C. Harris Center for Youth Ministry		(16,800)												(16,800)
141	Camp & Conference Support														
142	Grant to B. C. Harris Center		85,500												85,500
143	College Work														
144	Boston College/Northeastern University		71,800												71,800

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CONSOLIDATED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2007														
2	(Excludes capitalized expenditures for diocesan-owned property)														
3															
4			OPERATING				BDF	BDF	BDF	BDF	BDF	BDF	BDF		
5			Diocesan	Anniversary	Aid to	Aid to	Overseas	Aid to Women	Aid to	Aid to	Aid to	Aid to	Aid to		
6			Budget	Appeal	Clergy	Seminarians	Mission	In Need	Children	Churches	Unrestricted				TOTAL
145	Program		6,000												6,000
146	Boston University		71,100												71,100
147	Program		6,000												6,000
148	MIT		103,700												103,700
149	Program		6,000												6,000
150	Support staff/all chaplaincies		3,900												3,900
151	Framingham State College		36,800												36,800
152	Program		3,000												3,000
153	Mission Trip for College Students		5,000												5,000
154	Higher Education Committee		800												800
155	Micah Project		55,500												55,500
156	Campus Ministry Center		14,000												14,000
157	Campus Ministry Center: Maintenance Reserve		2,000												2,000
158	Commission on Ministry														
159	Commission Program		31,000												31,000
160	Education & Training		3,000												3,000
161	Diaconate Program		13,000												13,000
162	Conference: "Am I Called?"		5,000												5,000
163	Office		3,000												3,000
164	Travel & Conferences		1,000												1,000
165	Staff Officer for Ordained Vocations		88,200												88,200
166	Staff Secretarial Support: part-time		5,000												5,000
167	BDF--Aid to Seminarians						\$ 39,000								39,000
168															
169	TOTAL, CHRISTIAN FORMATION		\$ 1,206,075	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,245,075
170															
171	CANONICAL MINISTRY														
172															
173	General Convention & Province I														
174	General Convention 2009		\$ 15,000												\$ 15,000
175	Province I Assessment		13,500												13,500
176	Province I Synod		500												500
177	Office for Canonical Ministry: Diocesan														
178	Convention/Council Administrator		61,300												61,300
179	Council		10,000												10,000
180	Convention		32,000												32,000
181	Journals and Diocesan Directory		11,000												11,000
182	Standing Committee		3,000												3,000
183	Scholarship Assistance for Clergy Dependents		45,600												45,600
184	Archives														
185	Archivist		36,200												36,200
186	Archival Expense/Preservation		4,500												4,500
187	Parish Historians		2,700												2,700
188															
189	TOTAL, CANONICAL MINISTRY		\$ 235,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 235,300
190															

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	CONSOLIDATED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2007															
2	(Excludes capitalized expenditures for diocesan-owned property)															
3																
4			OPERATING						BDF	BDF	BDF	BDF	BDF	BDF		
5			Diocesan	Anniversary	Aid to	Aid to	Overseas	Aid to Women	Aid to	Aid to	Aid to	Aid to	Aid to	Aid to		
6			Budget	Appeal	Clergy	Seminarians	Mission	In Need	Children	Churches	Unrestricted				TOTAL	
191	MINISTRY OF ADMINISTRATION & DEVELOPMENT															
192																
193	Treasurer's Office															
194	Assistant Treasurer	\$	115,500												\$	115,500
195	Controller		109,400													109,400
196	Assistant Controller		98,900													98,900
197	Accountant		63,100													63,100
198	Accountant		73,100													73,100
199	Payroll & Insurance Coordinator		58,500													58,500
200	Payroll Service Bureau		11,000													11,000
201	Office		11,000													11,000
202	Audit		71,500													71,500
203	Office of Administration															
204	Director of HR & Administrative Services		109,900													109,900
205	Office Assistant		48,500													48,500
206	Office		10,000													10,000
207	Legal Expense		55,000													55,000
208	Workers' Comp Insurance		20,000													20,000
209	Comprehensive Insurance		55,000													55,000
210	Less reimbursements from affiliated agencies		(223,300)													(223,300)
211	Facilities															
212	Office Equipment Maintenance & Supplies		43,000													43,000
213	Telephone Usage Charges		33,000													33,000
214	Office expense offset		(25,000)													(25,000)
215	Facilities Capital Reserve		36,600													36,600
216	Diocesan Lease Payment		350,000													350,000
217	Technology Support															
218	Database Administrator & Technology Support Coord.		82,100													82,100.0
219	Consulting		47,000													47,000.0
220	Database Management		11,700													11,700.0
221	Computer Related Expense		33,000													33,000.0
222	Stewardship & Development Office															
223	Director of Stewardship & Development		113,900													113,900.0
224	Associate Director		60,900													60,900.0
225	Development Assistant		22,000													22,000.0
226	Office		7,500													7,500.0
227	Travel		2,500													2,500.0
228	Planned Giving		10,000													10,000.0
229	Publications		2,000													2,000.0
230	Professional Development		600													600.0
231	Donor Relations		1,000													1,000.0
232	Development Council		750													750.0
233	Cultivation and Stewardship Events		9,000													9,000.0
234	Annual Fund		32,000													32,000.0
235																

	A	B	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	CONSOLIDATED OPERATING EXPENSE BUDGET FOR FISCAL YEAR 2007														
2	(Excludes capitalized expenditures for diocesan-owned property)														
3															
4		OPERATING			BDF	BDF	BDF	BDF	BDF	BDF	BDF	BDF	BDF		
5		Diocesan	Anniversary		Aid to	Aid to	Overseas	Aid to Women	Aid to	Aid to					
6		Budget	Appeal		Clergy	Seminarians	Mission	In Need	Children	Churches	Unrestricted				TOTAL
236	TOTAL, MINISTRY OF ADMINISTRATION & DEVELOPMENT	\$ 1,560,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,560,650
237															
238	CONTINGENCIES & RESERVES														
239	Benefit Contingency	\$ 22,000													\$ 22,000
240	Compensation Contingency	35,000													35,000
241															
242	TOTAL, CONTINGENCIES & RESERVES	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000
243															
244															
245	TOTAL	\$ 7,533,650	\$ 70,000	\$ 55,000	\$ 39,000	\$ 5,000	\$ 3,000	\$ 15,000	\$ 5,000	\$ 85,000					\$ 7,810,650
246															
247	A. Funds from the Bishop's Anniversary Appeal and the BDF will support two urban resident positions														
248															
249	9/21/2006 14:37														
250															

APPENDIX II

Glossary of Terms

Abatement: *This policy has been discontinued.* This was a procedure involving the forgiveness of a portion of the **Assessment** for a congregation.

Agency Endowment Fund: An endowment fund that is under the control of the Diocese and which provides both **Yield** and **Appreciation** which may be drawn against under a **Spending Policy Draw** to provide support for operating expenses. The Agency funds are of three types:

Unrestricted: Designated to cover any of the operating expenses.

Restricted: Designated to cover specific operating expenses per the donor's terms.

Quasi: Controlled by the Diocesan Council. It is sometimes called "a fund acting as an endowment" as it is not legally a "true" endowment.

Appreciation: The increase in the value of an investment due to changes in the market.

Assessment: The share of Diocesan expenses which each parish, mission, and summer chapel in union with Convention is called dutifully to accept.

Assessment Formula: The mathematical procedure for computing the share of Diocesan expenses which each congregation is dutifully called to accept.

Consolidated Operating Expense Budget: This budget includes both the expense lines for the **Diocesan Operating Budget** supported by **On-line Funds** and supplemental expenses to those expense lines which are covered by **Off-line Funds**.

Depreciation: The decrease in the value of an investment due to changes in the market.

Diocesan Investment Trust (DIT): This is a pooled investment portfolio comprising Diocesan investments and others' funds. This portfolio is comprised of investments in fixed income securities (bonds) and equities (stocks), and it is managed by the **Trustees of Donations**.

Diocesan Operating Budget: The annual budget covering income and expenses which supports the day-to-day operations of the Diocesan offices and our attendant ministry and mission.

Endowment Fund: A fund established by a "donor" which may be used for unrestricted or restricted purposes. There are three types of Endowment Funds: **Agency Endowment Funds**, **Trust Endowment Funds**, and **Quasi Endowment Funds**.

Investment Allocation Formula: The formula of the **Diocesan Investment Trust** which allocates assets between fixed income and equity investments. For **Trust Endowment Funds** the **Trustees of Donations** maintains an investment allocation which is currently 45% fixed income securities and 55% equities. The Trustees allow for a movement of 5% up or down from that allocation percentage before a rebalancing back to "45/55" is authorized. The asset allocation for **Agency Endowment Funds** is determined by the owner of those funds.

Off-line Funds: An internal term used by the Diocese which refers to funds that are raised through fundraising appeals under the control of the Diocesan Bishop, and endowed funds which

are specifically under the control of the Bishop and are not reflected on the Diocesan operating budget (either as income or expense). Sometimes the fundraising appeals and the endowed funds are earmarked for specific purposes in the Diocesan operating budget and other times these funds are used to supplement operating expenses and/or support initiatives under the direct control of the Diocesan Bishop. The current fundraising appeals and Bishop-owned endowment funds are:

Bishop's Anniversary Fund: A fund established in honor of our Diocesan Bishop Shaw's 10th anniversary as our Diocesan Bishop.

Bishop's Annual Fund: An annual fundraising appeal by the Diocesan Bishop; this was formerly called the Bishop's Appeal.

Bishop's Funds: Funds that have been established, in some cases back in the 1800s, for use by the Bishop. These funds are for both unrestricted and restricted uses: Aid to Clergy, Aid to Women, Aid to Children, Overseas Mission, Aid to Congregations, and Unrestricted.

On-line Funds: An internal term used by the Diocese which refers to funds which are reflected on the **Diocesan Operating Budget**.

Spending Policy Draw: This is an annual percent of the 3-year average market value of an endowment fund which is withdrawn and used as income to support operating expenses. Diocesan policy provides for a ceiling (5.5%) and a floor (3.5%) to the annual draw, and additionally there is a 5% cap on the increase over the previous year's draw. The Diocese has different draw rates for the funds. Draw rates on **Trust Funds** are lower than against **Agency Funds** as we are not allowed to withdraw the **Appreciation** in the Trust funds, only the **Yield**. The draw rate for the Agency Funds reflects a **Total Return Policy**.

Total Return: The combined **Yield** and **Appreciation** or **Depreciation** of your investments.

Total Return Policy: An approach to managing your investments whereby you set a targeted percent draw against your investments.

Trust Endowment Fund: An endowment fund whose donor gave a gift to a beneficiary through a trust instrument to the **Trustees of Donations** to be invested and managed by them, with the **Yield** to be used by the beneficiary for either an **Unrestricted** or **Restricted** use. Usually the corpus (the original gift) and any **Appreciation** can not be accessed by the beneficiary. Trust Fund income may be used for either **Unrestricted** or **Restricted** purposes.

Trustees of Donations: A separate entity (founded in 1810) which has its own Board of Trustees. The Diocesan Bishop is the Chair of the Trustees. The primary purpose of the Trustees is to manage the **Diocesan Investment Trust (DIT)**. All **Endowment Funds** of the Diocese are in the **DIT**, as are funds from many congregations and other Episcopal related entities. The total market value of the **DIT** (as of June 30, 2005) was approximately \$160M. The 25 Trustees serve a 5 year term. They are fellow Episcopalians, both lay and clergy, many of whom have experience in the investment field. They are either elected (by the Trustees or the Annual Convention) or appointed by the Diocesan Bishop.

Yield: The income and dividends received from your investments.

APPENDIX III

TO: Delegates to the Diocesan Convention
FROM: The Treasurer's Office
DATE: October 19, 2006
SUBJECT: 2007 Assessments

We are pleased to provide to the Delegates of the Diocesan Convention the following **current** list of assessments for fiscal year 2007. This list reflects actual assessments for all churches who have submitted a 2004 Parochial Report as of October 19, 2006

This list of assessments is based on a new assessment formula which was approved by Diocesan Council this past spring. We have worked diligently to communicate this new formula to the wider diocese. We held three regional conversations in April. At the Diocesan Resources Day on Saturday, September 23, we offered several workshops on the new formula. We also mailed to every congregation in early September a copy of the formula and the specific assessment for the particular congregation. Time was set aside during the pre-convention meetings in October to provide an overview of the new formula and respond to questions and comments.

If a 2004 Parochial Report was not filed with the Treasurer's Office as of October 19, 2006, the assessment number shown for 2007 is an estimate tied to your 2006 billed assessment. These estimates are shown in **bold** on the list.

This list of assessments is placed before the Diocesan Convention for your action.

THE EPISCOPAL DIOCESE OF MASSACHUSETTS				
2007 Assessments				
(Boldface figures are estimates. Please see footnote at the bottom of the page)				
Church				2007
Code	Church	Location		Assessment
2005	Church of the Good Shepherd	Acton		39,877
1005	St. James's Church	Amesbury		8,615
1010	Christ Church	Andover		85,148
2010	Church of Our Saviour	Arlington		11,562
2015	St. John's Church	Arlington		19,995
5005	All Saints' Church	Attleboro		19,046
2020	St. Andrew's Church	Ayer		21,425
6005	St. Mary's Church	Barnstable		56,339
2025	St. Paul's Church	Bedford		18,283
2030	All Saints' Church	Belmont		42,245
2035	St. Andrew's Church	Belmont		3,362
1021	St. Peter's Church	Beverly		28,175
1015	St. John's Church	Beverly Farms		87,811
4010	Church of the Advent	Boston		132,141
4025	Emmanuel Church	Boston		81,639
4045	Church of St. John the Evangelist	Boston		19,580
4070	St. Stephen's Church	Boston		3,849
4075	Trinity Church	Boston		584,153
3025	St. Luke's & St. Margaret's Ch.	Boston (Allston)		2,134
4015	All Saints' Church	Boston (Ashmont)		46,475
1030	St. John's Church	Boston (Charlestown)		7,873
4055	St. Mark's Church	Boston (Dorchester)		10,978
4060	St. Mary's Church	Boston (Dorchester)		10,620
1025	St. Andrew's/Grace Church Fed.	Boston (East)		102
3005	Christ Church	Boston (Hyde Park)		6,041
3020	St. John's Church	Boston (Jamaica Plain)		12,317
4030	Church of the Holy Spirit	Boston (Mattapan)		35,933
4035	St. Augustine's & St. Martin's Ch.	Boston (Roxbury)		11,852
4040	St. Cyprian's Church	Boston (Roxbury)		5,885
4050	St. John's & St. James's Church	Boston (Roxbury)		3,663
4065	St. Matthew's & The Redeemer	Boston (South Boston)		2,312
3010	Emmanuel Church	Boston (W. Roxbury)		4,684
4080	Emmanuel Church	Braintree		8,054
5010	Trinity Church	Bridgewater		10,401
5015	St. Paul's Church	Brockton		4,516
3015	Iglesia de San Juan	Brookline		1,958
3030	All Saints' Church	Brookline		60,355
3035	Church of Our Saviour	Brookline		46,496
3045	St. Paul's Church	Brookline		45,349
2045	St. Mark's Church	Burlington		10,775
6010	St. Peter's Church	Buzzard's Bay		13,781
2050	Christ Church	Cambridge		104,199
2055	St. Bartholomew's Church	Cambridge		19,740
2060	St. James's Church	Cambridge		38,655
2065	St. Peter's Church	Cambridge		28,212
4085	Trinity Church	Canton		9,375
6015	St. Christopher's Church	Chatham		55,374
2070	All Saints' Church	Chelmsford		29,403
1035	St. Luke's Church	Chelsea		6,196
4090	St. Stephen's Church	Cohasset		55,597

Please note:

If a 2004 Parochial Report was not submitted, the 2007 assessment for that church was assumed unchanged from 2006.

THE EPISCOPAL DIOCESE OF MASSACHUSETTS				
2007 Assessments				
(Boldface figures are estimates. Please see footnote at the bottom of the page)				
Church				2007
Code	Church	Location	Assessment	
2075	Trinity Church	Concord	81,011	
1041	Calvary Church	Danvers	18,384	
5020	St. Peter's Church	Dartmouth (South)	13,409	
3050	Church of the Good Shepherd	Dedham	6,909	
3055	St. Paul's Church	Dedham	67,529	
3060	St. Dunstan's Church	Dover	20,305	
4095	Church of St. John the Evangelist	Duxbury	49,848	
6020	St. Andrew's Church	Edgartown	33,388	
1045	Grace Church	Everett	2,402	
5030	Church of the Good Shepherd	Fairhaven	4,366	
5035	Church of the Ascension	Fall River	18,549	
5040	St. John's/St. Stephen's Partner.	Fall River	9,954	
5045	St. Luke's Church	Fall River	2,179	
5050	St. Mark's Church	Fall River	5,159	
6030	St. Barnabas's Church	Falmouth	70,093	
6025	Church of the Messiah	Falmouth (Woods Hole)	27,860	
5060	St. Mark's Church	Foxboro	25,561	
3065	St. Andrew's Church	Framingham	48,456	
3070	St. John's Church	Franklin	19,083	
1050	St. John's Church	Gloucester	33,779	
1055	St. James's Church	Groveland (South)	6,585	
6035	St. David's Church	Halifax	1,368	
4100	St. Andrew's Church	Hanover	15,731	
6040	Christ Church	Harwichport	41,022	
1065	Trinity Church	Haverhill	22,654	
4105	St. John's Church	Hingham	47,328	
4110	St. John's Church	Holbrook	4,167	
3075	St. Michael's Church	Holliston	10,083	
3080	St. Paul's Church	Hopkinton	8,568	
2080	St. Luke's Church	Hudson	5,325	
1070	Ascension Memorial Church	Ipswich	23,281	
1075	Grace Church	Lawrence	13,250	
1080	St. Augustine's Church	Lawrence	1,106	
2085	Church of Our Redeemer	Lexington	44,423	
2090	St. Anne's Church	Lincoln	64,629	
2095	St. Anne's Church	Lowell	9,219	
2100	St. John's Church	Lowell	4,060	
1085	St. Alban's Church	Lynn	1,570	
1090	St. Stephen's Church	Lynn	37,007	
1095	St. Paul's Church	Lynnfield	12,369	
1100	St. Luke's Church	Malden	3,363	
1105	St. Paul's Church	Malden	10,064	
5065	Church of St. John the Evangelist	Mansfield	5,317	
1110	St. Andrew's Church	Marblehead	55,575	
1116	St. Michael's Church	Marblehead	33,814	
5070	St. Gabriel's Church	Marion	43,419	
2105	Church of the Holy Trinity	Marlborough	1,466	
4120	Trinity Church	Marshfield Hills	13,328	
2110	St. George's	Maynard	2,896	
3085	Church of the Advent	Medfield	29,346	
2115	Grace Church	Medford	21,356	

Please note:

If a 2004 Parochial Report was not submitted, the 2007 assessment for that church was assumed unchanged from 2006.

THE EPISCOPAL DIOCESE OF MASSACHUSETTS			
2007 Assessments			
(Boldface figures are estimates. Please see footnote at the bottom of the page)			
Church			2007
Code	Church	Location	Assessment
3090	Christ Church	Medway	7,710
1120	Trinity Church	Melrose	25,501
1125	St. Andrew's Church	Methuen	5,637
5075	Church of Our Saviour	Middleboro	17,945
3095	St. Paul's Church	Millis	7,341
4125	Church of Our Saviour	Milton	10,452
4130	St. Michael's Church	Milton	58,357
6045	St. Paul's Church	Nantucket	70,364
3100	St. Paul's Church	Natick	42,868
3105	Christ Church	Needham	61,843
5080	Grace Church	New Bedford	83,189
5085	St. Andrew's Church	New Bedford	6,310
5090	St. Martin's Church	New Bedford	5,486
1130	St. Paul's Church	Newburyport	54,287
3110	Grace Church	Newton	47,483
3120	Church of the Messiah	Newton (Auburndale)	7,088
3125	Church of Our Redeemer	Newton (Chestnut Hill)	97,079
3130	St. John's Church	Newton (Newtonville)	22,768
3115	Church of the Good Shepherd	Newton (Waban)	41,717
3145	Trinity Church	Newton Centre	40,782
3135	St. Paul's Church	Newton Highlands	12,744
3140	St. Mary's Church	Newton Lower Falls	40,638
1135	St. Paul's Church	North Andover	22,478
5095	Grace Church	North Attleboro	23,411
2040	St. Anne's Church	North Billerica	15,260
5025	St. Mark's Church	North Easton	3,813
3150	Grace Church	Norwood	15,637
6050	Trinity Church	Oak Bluffs	2,234
6055	Holy Spirit	Orleans	64,492
6060	St. Peter's Church	Osterville (Barnstable)	62,154
1140	St. Paul's Church	Peabody	6,321
2120	St. David's Church	Pepperell	3,771
6065	Christ Church	Plymouth	34,803
6070	St. Mary's Church	Provincetown	15,011
4135	Christ Church	Quincy	24,389
4140	Parish of St. Chrysostom	Quincy (Wollaston)	8,947
4145	Trinity Church	Randolph	14,403
1145	Church of the Good Shepherd	Reading	17,061
4150	Trinity Church	Rockland	4,287
1155	St. Mary's Church	Rockport	14,044
1160	Grace Church	Salem	15,154
1165	St. Peter's Church	Salem	22,281
6075	St. John's Church	Sandwich	39,856
1170	St. John's Church	Saugus	9,113
4155	St. Luke's Church	Scituate	22,692
5105	St. John's Church	Sharon	4,061
2125	Trinity Chapel	Shirley	5,564
5110	Church of Our Saviour	Somerset	8,392
2130	Christ Church	Somerville	5,665
2135	St. James's Church	Somerville	5,042

Please note:

If a 2004 Parochial Report was not submitted, the 2007 assessment for that church was assumed unchanged from 2006.

THE EPISCOPAL DIOCESE OF MASSACHUSETTS			
2007 Assessments			
(Boldface figures are estimates. Please see footnote at the bottom of the page)			
Church			2007
Code	Church	Location	Assessment
1060	Christ Church	South Hamilton & Wenham	98,047
4165	Church of the Holy Nativity	South Weymouth	13,519
6095	St. David's Church	South Yarmouth	29,638
3155	St. Mark's Church	Southboro	39,333
1175	All Saints' Church	Stoneham	6,014
4160	Trinity Church	Stoughton	11,986
2140	St. Elizabeth's Church	Sudbury	32,508
1180	Church of the Holy Name	Swampscott	12,865
5115	Christ Church	Swansea	16,642
5120	St. John's Church	Taunton	6,160
5125	St. Thomas's Church	Taunton	22,252
1185	Trinity Church	Topsfield	37,684
6080	Grace Church	Vineyard Haven	29,377
1190	Emmanuel Church	Wakefield	14,388
3160	Epiphany Church	Walpole	13,466
2145	Christ Church	Waltham	21,367
6085	Church of the Good Shepherd	Wareham	20,638
2150	Church of the Good Shepherd	Watertown	5,448
2155	Church of the Holy Spirit	Wayland	33,060
3165	St. Andrew's Church	Wellesley	113,433
6090	Chapel of St. James's	Wellfleet	945
1195	All Saints' Church	West Newbury	68,587
2160	St. Mark's Church	Westford	26,376
2165	St. Peter's Church	Weston	71,298
3170	St. John's Church	Westwood	20,442
4170	Trinity Church	Weymouth	5,932
5130	All Saints' Church	Whitman	9,842
2170	St. Elizabeth's Church	Wilmington	3,777
2175	Parish of the Epiphany	Winchester	91,873
1200	St. John's Church	Winthrop	17,612
2180	Trinity Parish	Woburn	5,695
3175	Trinity Church	Wrentham	17,170
	Total		\$ 5,299,764

Please note:

If a 2004 Parochial Report was not submitted, the 2007 assessment for that church was assumed unchanged from 2006.

**Trinity Church,
100 Main Street
Yourtown, MA 02000**

Parish Code: **9999**

Trinity Church Yourtown, MA
2007 Assessment \$ **23,320** (see calculation below)

Step-by-Step Computation

A. Compute Base	
From your congregation's 2004 Parochial Report	
Line 14 "all other operating expenses"	A = \$ 200,000.
Line 7 "assistance from diocese"	B = \$ 5,000
Line 14 minus Line 7	A-B = \$ 195,000
Your Base	\$ 195,000

2007 Assessment Table

Your Base greater than	Base Amount for 2007 Assessment	Plus this percent	Times Your Base in excess of amount Below
\$0 but less than \$35,000	\$0	6.74%	\$0
\$35,000 less than \$70,000	\$2,360	10.11%	\$35,000
\$70,000 less than \$105,000	\$5,900	13.49%	\$70,000
\$105,000 less than \$140,000	\$10,620	16.86%	\$105,000
<i>\$140,000 less than \$210,000</i>	<i>\$16,520</i>	<i>20.23%</i>	<i>\$140,000</i>
\$210,000 less than \$280,000	\$30,681	23.60%	\$210,000
\$280,000 and above	\$47,201	16.86%	\$280,000

B. Computing Assessment Using Table

Using Assessment Table and Base (above)	
Assessment on <i>\$140,000</i>	C = \$ 16,520.00
Assessment in excess of <i>\$140,000</i> is <i>\$55,000</i> to be assessed at <i>20.23%</i>	D = \$ 11,126.50
Computed Assessment	C + D = \$ 27,646.50
Your Computed Assessment Using Table	\$ 27,646.50

C. Applying Transitional Cap

Your Actual 2006 Assessment	E = \$ 22,000
Your Transitional Cap (6%)	E + 6%E = \$ 23,320
NOTE: Your Computed Assessment is GREATER THAN your Transitional Cap	
Your Actual 2007 Assessment =	\$ 23,320

Trinity Church, Yourtown

Actual 2007 Assessment = \$23,320.00
Monthly Payment = \$1,943.33

Your 2007 Assessment as a percentage of computed expenses 11.96%
--