

**2012 Detailed Budget Narrative**  
**Administrative Budget**  
**INCOME:**

Line Number	Line Item	Description
1	Deacon's school fees	<i>(moved to Program and meeting budget)</i>
2	Administrative Assessments	We based the assessment estimate this year on the actual amount received in 2010 with a slight increase plus a half percent increase in assessment. New assessment rate for 2012 = 19%. It is about \$7500, or \$3.61 per church per week.
3	Interest Income	Interest earned from the bank.
4	Platt funds	The Episcopal Church Center sends this amount to us quarterly.
5	Interest and Dividends	This account is partially offset by line 40 Investment Fees. These amounts are not actual cash received into our bank account, but represent the activity in the diocesan investment accounts.
6	Investment Unrealized Gains	Unrealized gains from investments. This account is offset by line 41 Unrealized Losses. These amounts are not actual cash received, but represent the activity in the diocesan investment accounts.

<b>Expenses:</b>		
7	Province VI – Assessment and Travel	<i>(moved to Program and Meeting budget)</i>
8	General Convention	<i>(moved to Program and Meeting budget)</i>
9	Standing Committee meetings	<i>(moved to Program and Meeting budget)</i>
10	Diocesan Convention	<i>(moved to Program and Meeting budget)</i>
11	Misconduct Response team and training (now Safeguarding God's Children/People)	<i>(moved to Program and Meeting budget)</i>
12	Deacon/Archdeacon expenses	<i>(moved to Program and Meeting budget)</i>
13	Workshops	<i>(moved to Program and Meeting budget)</i>
14	Canon for Administration Pension	Is 9% of salary in accordance with Church Pension Fund rules for lay employees.
15	Canon for Administration Insurance	Dental insurance only as requested. Increased 7% (estimated).
16	Canon for Administration FICA	FICA for Canon for Administration.
17	Lambeth Fund	Funds will not be spent again until 2018.

18	Bishop Pension	Is 18% of salary and housing in accordance with Church Pension Fund rules for clergy.
19	Bishop Insurance	Family medical and dental insurance. Increased 7% (estimated).
20	Bishop Hospitality	Account for the bishop to use to provide hospitality to clergy or others as needed.
21	Bishop Travel	Travel expense and vehicle loan for the bishop.
22	Canon for Finance pension	Is 9% of salary in accordance with Church Pension Fund rules for lay employees.
23	Canon for Finance insurance	Single medical, dental and partial funds for health savings account for high deductible health plan. Increased 7% (estimated).
24	Canon for Finance FICA	FICA for Canon for Finance.
25	Canon to the Ordinary Pension	Not funded since he is part time and drawing pension already.
26	Canon to the Ordinary Insurance	Single coverage – increased 7% (estimated)
27	Clergy Deployment Travel	Travel expenses for the deployment officer.
28	Other Insurance	Assistance provided for clergy or surviving spouses as requested by the bishop.
29	Staff Continuing Education	Conference expenses for staff.
30	Camp/Youth Director Pension	Is 9% of salary in accordance with Church Pension Fund rules for lay employees.
31	Camp/Youth Director Insurance	Family medical and dental insurance. Increased 7% (estimated).
32	Camp/Youth Director FICA	FICA for Camp/Youth Director.
33	Telephone	Telephones and toll free numbers.
34	Utilities	Water, gas, electricity.
35	Supplies/Miscellaneous	Supplies and miscellaneous items.
36	Postage/Mailings	Postage and supplies relating to the postage meter.
37	Insurance	The insurance on the diocesan office building.
38	Worker's compensation	Worker's compensation insurance for diocesan staff.
39	Building maintenance	Cleaning and snow removal plus small maintenance items.
40	Investment Fees	Offset by line 5. These amounts are not cash spent from our checking account, but represent the activity in the diocesan investment accounts.
41	Investment unrealized loss	Offsets line 6 These amounts are not actual cash spent, but represent the activity in the diocesan investment accounts.
42	Audit	Auditor's fees. The canons of the General Convention require that a CPA audit every diocesan office every year.
43	Legal Fees	Chancellor's conference fees

44	Bishop Housing	is 40% of the Bishop's salary
45	Canon to the Ordinary housing	Amount of total compensation designated as housing by the Canon to the Ordinary.
46	Bishop Salary	Increased \$1200 this year.
47	Canon for Finance salary	Increased \$1200 this year.
48	Canon to the Ordinary Salary	Increased \$1200 this year.
49	Canon for Administration Salary	Increased \$1200 this year.
50	State Unemployment insurance	Unemployment insurance as required by the State of Montana for lay employees.
51	Camp/Youth Director Salary	Increased \$1200 this year and cell phone reimbursement is included with salary.
52	Payroll processing fees	Fees paid to through Episcopal payroll service for processing diocesan payroll.
53	Payroll Fees for non-assisted congregations	Not funded.
54	Camp Marshall Support <i>(moved from Program and meeting budget)</i>	Diocesan funding for Camp Site Director, salary, FICA, insurance and pension. The breakdown of expenses is reflected in the camp budget. Matches line 93.
55	Interest expense	Interest for the Bishop's vehicle loan.
	<b>PROGRAM:</b>	
	<b>Income:</b>	
56	Assessment income	The portion of assessments that are set aside for the program/outreach/meeting work of the diocese.
57	Deacon's School Fees <i>(moved from Admin budget)</i>	Fees paid by those in the diaconal program to attend the Deacon's School.
58	Christian Formation fees	Fees charged for workshops, youth events and other Christian formation events.
59	Congregational Development fees	Fees charged for workshops and other congregational development programs.
60	Endowment Income	We are required to draw dividends and interest each year from the endowment funds and the funds will be used to help pay for diocesan programs in 2012.
	<b>Expenses:</b>	
61	Province VI – Assessment and Travel <i>(moved from Admin budget)</i>	Pays assessment to Province 6 and pays for one person to attend the synod.
62	General Convention <i>(moved from Admin budget)</i>	Funds for 8 deputies elected by diocesan convention to attend General Convention.
63	General Church	This is an amount pledged to pay to the Domestic and Foreign Missionary Society (i.e. the "national" church). The annual asking is 20% of previous year's income and this amount reflects 7.56% of our operating income.
64	Ecumenical	Monthly dues to Montana Association of Churches and some travel expenses.

65	Commission on Ministry	The fee that we pay to Sewanee Seminary each year in order to offer EFM (Education for Ministry) in Montana.
66	Clergy Conference	Covers expenses for food, lodging, and speakers for clergy conference.
67	Christian Formation	Meeting and workshop expenses.
68	Congregational Development Committee	Meeting and workshop expenses.
69	Youth Communications	Included with phone and Christian formation.
70	Youth Program	Included with Christian Formation.
71	Christus Collegium –MSU Bozeman	Pays portion of Christus Collegium in Bozeman. The diocese owns part of this building and pays some expenses associated with it.
72	Campus Ministry –Missoula	Funds to help with campus ministry at the University of Montana.
73	Social Outreach (includes anti-racism)	Materials and travel expenses.
74	Diocesan Council meetings	Meeting expenses.
75	Standing Committee meetings ( <i>moved from Admin budget</i> )	Travel expenses for Standing Committee members.
76	Diocesan Convention ( <i>moved from Admin budget</i> )	Expenses for miscellaneous convention expenses.
77	Investment Committee	Travel funds for the Foundation Board members to meet.
78	Finance Department	Meeting expenses
79	Safeguarding God’s Children/People (formerly known as Misconduct Response team and training ( <i>moved from Admin budget</i> ))	Included with Christian formation.
80	Deacon/Archdeacon expenses ( <i>moved from Admin budget</i> )	Honorariums and travel expenses for instructors and food for students.
81	Workshops ( <i>moved from Admin budget</i> )	General workshop expenses.
82	Episcopal Relief and Development	Not funded.
83	United Thank Offering (UTO)	Not funded.
84	Camp Marshall Support	<i>Moved to Admin budget.</i>
	<b>CAMP MARSHALL</b>	
	<b><i>Income:</i></b>	
85	Camp Fees	Fees paid by campers to attend summer camp programs at Camp Marshall.
86	Day Camp Income	Camp fees for the day camps at various locations.
87	Adventure Program income	Not funded.
88	Grace Camp	Donations collected for Grace Camp.
89	Transportation Fees	Not funded.
90	Camp endowment draw	Income drawn from camp endowment.

91	Rental Income	Income received from outside groups using Camp Marshall.
92	Camp Rental Food Service	Fee charged for providing food service at Camp Marshall for rental groups.
93	Diocesan Support	This amount matches line 54. The diocese pays this amount for the Camp Site Director. The expenses are reflected on the camp expenses.
94	Camp Marshall Sunday	Donations received from people to support camp for Camp Marshall Sunday.
95	Gifts/Programs and Facility (Special Funds)	Funding needs will be determined and corresponding expenses will be added to the budget during the next Celebrate Camp Marshall campaign.
	<b>Expenses:</b>	
96	Janitorial supplies	Cleaning supplies for the camp.
97	Craft supplies	Items purchased for the campers to make arts and crafts.
98	Altar, Prayer books, and Bibles	Worship items.
99	Medical supplies	To stock the first aid area.
100	Administrative Supplies - program	Misc. supplies and mailings for the summer program.
101	Recreation supplies	Items purchased for recreation at camp.
102	Camp T-shirts	T-shirts for summer camp.
103	Camp Staff Worker's compensation insurance	Worker's comp coverage for camp staff.
104	Camp Manager Travel	Travel for the camp director.
105	Telephone	Phone for camp.
106	Insurance	Liability insurance for camp.
107	Staff travel	Mileage for summer camp staff.
108	Day Camp Expenses	Recreation items for day camps.
109	Day Camp Travel	Travel for staff to go to various locations for Day Camps.
110	Summer Program Food Service	The cost of food for campers and staff
111	Advertising	Advertising costs.
112	Grace Camp expenses	Program expenses associated with Grace camp.
113	Camp Vehicle Expense	Fuel, licensing, insurance and repairs for camp van.
114	Transportation expense	Not funded.
115	Rental Food Service	The cost of food for rental groups.
116	Maintenance supplies	Routine maintenance done at camp.
117	Administrative supplies – facility	Administrative expenses for site manager.
118	Electricity	Utilities for camp and site manager.
119	Oil and propane	Utilities for camp and site manager.
120	Camp Committee Travel expenses	To pay travel for committee members.

121	ECCC Attendance and Fees.	Dues to the Episcopal Camps and Conference Center and conference travel.
122	Fuel expense	Gas expense for mowers and other camp vehicles.
123	Camp Site Manager Insurance	Family medical and dental coverage for high deductible health plan and partial funding for health savings account for Camp Site Manager – paid for by the diocese.
124	Miscellaneous	Miscellaneous expenses for camp.
125	Camp Site Manager Pension	Pension for Camp Site Manager – paid for by the diocese.
126	Loan Expense	Not funded.
127	Camp Staff FICA	Pays for staff FICA.
128	Camp Staff payroll	Salaries paid to summer camp staff.
129	Day Camp Staff payroll	Salaries paid to Day Camp staff.
130	Adventure Program staff	Not funded.
131	Grace Camp Staff	Salaries paid to Grace camp staff.
132	Camp Site Manager Salary	Salary for a camp site manager. The diocese pays this expense, but it is shown in this budget to show actual expenses for staff. Salary increased \$1200 and cell phone reimbursement is added to salary.
133	Camp Site Manager FICA	FICA for Camp Site Manager – paid for by the diocese.
134	Camp Payroll fees	Fees for processing payroll for camp.
135	Camp Unemployment Insurance	The diocese has covered this expense in the past, and the camp will now pay this expense in order to more accurately reflect the costs of camp staff.
136	Special Funds expenses	Funds raised for extra needs at camps. Funding needs will be determined during the Camp Marshall Sunday campaign. Income will show in line 95.