

# Diocese of the Midwest



Stewardship Working Group  
Diocesan Assembly 2017

# GOAL



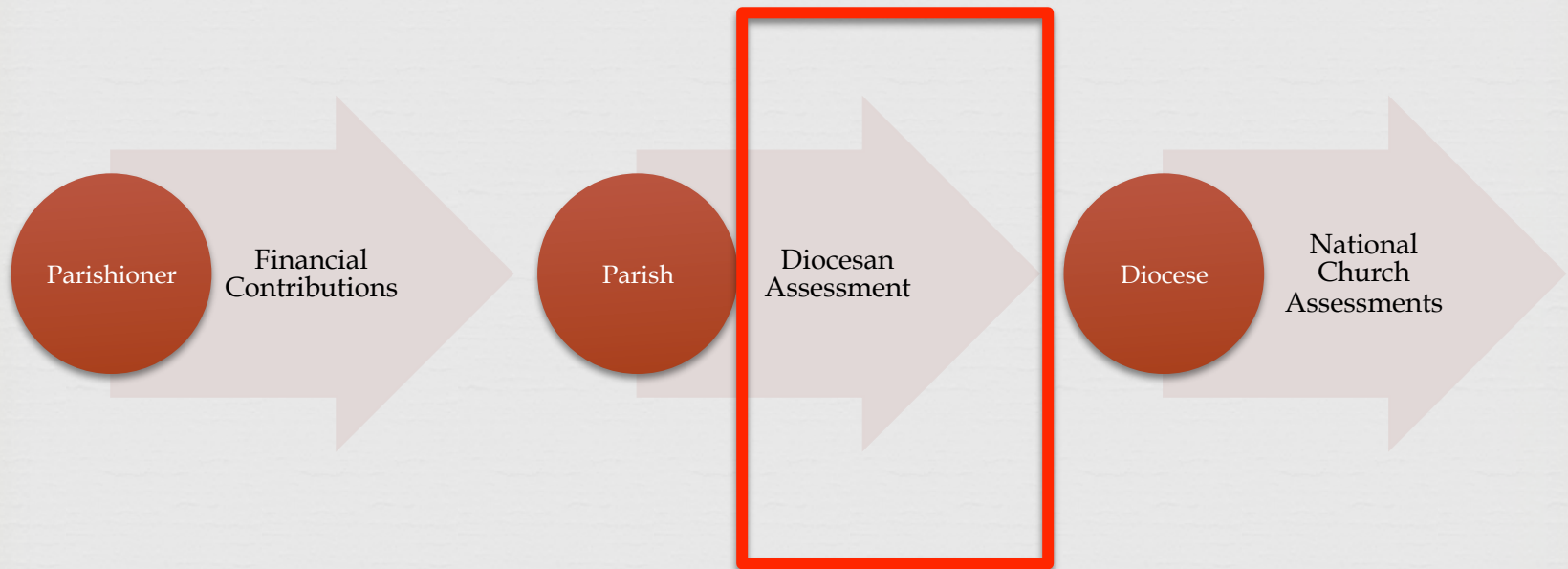
The purpose of this project is to prepare a plan that will transition the Diocesan assessment from a “Head Tax” assessment to a flat, percentage-based assessment.

# EPISCOPAL BLESSING



As mandated by the 2012 Diocesan Assembly, in early 2015 Bishop Paul has blessed the creation of a stewardship working group.

# What We Are Talking About



# THINGS TO REMEMBER



The Stewardship Group proposal is a funding mechanism.

National Church assessments are included in this mechanism.

The mechanism tracks with the National Church's assessment schedule passed at the 18th AAC (2015).

Budgeting and identifying funding priorities is outside the scope of the Stewardship Group.



# DATA SOURCES



Financial actuals from parishes in the DOM for years 2012-2016.

2012-2014: 51 parish responded (~75%)

2015-2015: 35 parish responded (~46%)

Financial actuals from the DOM for 2012-2016.

National Church's percentage assessment plan for 2016-2018.

# 2017 BUDGETED EXPENSES



Instructions from the Diocesan Authority to fund 2017 budgeted expenses.

# ELIGIBLE INCOME



**Eligible Income** = Total Prior Year Gross Income from all sources minus the sum of the following:

- ❧ Capital Campaign Contributions (Building Fund)
- ❧ Donor Restricted Contributions (not for normal operations)
- ❧ Pass-Through Recorded Income (only if recorded to income)
- ❧ Charitable Expenses
- ❧ Investment income recorded to respective Restricted Fund



# FISCAL 2012



- ❧ Expense Actuals of DOM: \$412, 281.80 (*See Exhibit A to DOM Treasurer's Report Oct. 8, 2013*)
- ❧ Assessment Actuals of DOM: \$439,632.35 (*See Exhibit A to DOM Treasurer's Report Oct. 8, 2013*)
- ❧ Gross Income of DOM Parishes: ~ \$8,957,990 (calculated by Stewardship Committee based on parish submissions)
- ❧ Eligible Income for Assessment Calculation: ~\$7,293,300 (calculated by Stewardship Committee based on parish submissions)

# FISCAL 2013



- ❧ Expense Actuals of DOM: \$483,198.79 (*See Exhibit A to DOM Treasurer's Report Oct. 6, 2014*)
- ❧ Assessment Actual of DOM: \$438,662.06 *See Exhibit A to DOM Treasurer's Report Oct. 6, 2014*)
- ❧ Gross Income of DOM Parishes: ~\$9,147,250 (calculated by the Stewardship Committee based on parish submissions)
- ❧ Eligible Income for Assessment Calculation: ~\$7,251,660 (calculated by the Stewardship Committee based on parish submissions)

# FISCAL 2014



- ❧ Expense Actuals of DOM: \$532,868.85 (See Exhibit A to Treasurer's Report July 20, 2015)
- ❧ Assessment Actuals of DOM: \$438,549.53 (See Exhibit A to Treasurer's Report July 20, 2015)
- ❧ Gross Income of DOM Parishes: ~\$8,799,290 (calculated by the Stewardship Committee based on parish submissions)
- ❧ Eligible Income for Assessment Calculation: ~\$7,187,570 (calculated by Stewardship Committee based on parish submissions)

# FISCAL 2015



- ❧ Expense Actuals of DOM: \$481,239.42 (See Exhibit A to Treasurer's Report Oct. 10, 2016)
- ❧ Assessment Actuals of DOM: \$368,527.03 (See Exhibit A to Treasurer's Report Oct. 10, 2016)
- ❧ Gross Income of DOM Parishes: \$8,799,290 (calculated by the Stewardship Committee based on parish submissions)
- ❧ Eligible Income for Assessment Calculation: ~\$7,187,570 (calculated by Stewardship Committee based on parish submissions)



# FISCAL 2016



- ☞ Expense Actuals for DOM: \$444,242.87 (*See Treasurer's Report Oct. 11, 2017*)
- ☞ Assessment Actuals for DOM: \$415,596.68
- ☞ Gross Income of DOM Parishes: \$8,799,290 (calculated by the Stewardship Committee based on parish submissions)
- ☞ Eligible Income for Assessment Calculation: ~\$7,187,570 (calculated by Stewardship Committee based on parish submissions)



# Model Calculation to Reach Proposed Assessment Percentage



1. (Total DOM Eligible Income) X (Proposed DOM Assessment Percentage) = Total Assessment
2. Multiply Total Assessment by .54 = DOM Assessment
3. Check DOM Assessment against historical expense actuals.

# Check Results



Fiscal Year	Percentage Assessed	Dollar Value Generated	Diocesan Expense Actuals
2012	11%	\$449,267	\$412,282
2013	12%	\$487,312	\$483,199
2014	15%	\$563,505	\$532,869
2015	12%	\$483,005	\$481,239
2016	12%	\$483,005	\$444,243
2017	?	?	\$500,126

# Going Forward



1. Parishes need to submit financial reports.
2. Diocese Administration and Stewardship Group will send to parishes document comparing “Head Tax” and percentage giving assessment amounts for a set of years.
3. Bring proposal to Assembly in 2018.

# Questions and Comments



Questions and comments can be addressed to the  
Stewardship Working Group at  
[midwestdiocesestewardship@gmail.com](mailto:midwestdiocesestewardship@gmail.com).