



Members One of Another

236th ANNUAL CONVENTION

NOVEMBER 12-13, 2021

Episcopal Diocese of Massachusetts

2022 BUDGET

AS PROPOSED TO THE DIOCESAN CONVENTION

“So, we, though many, are one
body in Christ, and individually
members one of another.”

Romans 12:5

2022 BUDGET



**As proposed to the Diocesan Convention
November 12-13, 2021**

Treasurer

Theodore (Ted) Ts'o

Budget Committee

The Rev. Stephen Voysey, Assistant Treasurer and Chair, *ex officio*

Peter Hughes, Betsy Ridge Madsen, Lynn Smith (2022)

The Rev. Mike Dangelo, The Rev. Dn. Lori Mills-Curran, Denise Shea (2023)

Tom Phillips, Holly Maze Carter (2024)

Mission Initiatives Committee

David Sullivan, Chair

The Rev. Walter Connelly, Harold Cox, Helen Gordon, The Rev. Derrick Muwina,

The Rev. Sarah van Gulden

Supported Congregations Subcommittee

The Rev. Derrick Muwina and The Rev. Sarah Van Gulden, Co-Conveners

The Rev. Kapya Kaoma, The Rev. Dn. Ema Rosero-Nordalm

The Rev. Canon Jean Baptiste Ntagengwa, Staff Liaison

Parish-Community Partnerships Subcommittee

Helen Gordon, Convener

The Rev. Ted Cole, Beth Graham Jastrezmski, The Rev. Carol Morehead

The Rev. Dn. H. Mark Smith, Staff Liaison

Campus-Young Adult Subcommittee

Harold Cox, Convener

Jean Pitcairn, The Rev. Margaret Schwarzer, The Rev. Luther Ziegler

The Rev. Canon Edie Dolnikowski, Staff Liaison

Assessment Coordinating Committee

Connie Melahoures, Chair

Diane Grondin, Rob Kelleher, Ed Rewolinski, Lynn Smith, The Rev. Sarah Van Gulden

Financial Advisory Committee

Nelia Newell, Chair

Judi Reed, Ted Ts'o, Jack Wolfe

Diocesan Staff and Consultants

Cynthia Hallenbeck, Interim Chief Financial Officer (Consultant)

Tom Hamel, Controller

The Rev. Canon Bill Parnell, Canon to the Ordinary

Chelsea Smith, Assistant Secretary of Convention

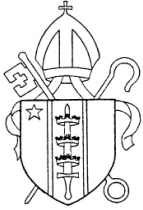
Tracy Sukraw, Director of Communications

Trustees of Donations Staff

Charles Jordan, Investment Coordinator

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Episcopal Diocese of Massachusetts

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Dear Friends in Christ,

This year, once more, we find ourselves in the midst of change and uncertainty. We are into the second year of the COVID pandemic, and after a brief season of hope that we had finally seen the back of lockdowns and wearing masks while regathering together, it appears the virus is not quite done with us. In our diocese, we are evaluating and tweaking our mission strategy, making changes in our accounting software and our assessment formula.

This booklet presents the proposed budget for the Diocese of Massachusetts for the calendar year 2022. As always, the goal of the Budget Committee and the Treasurer's Office is to provide you with a clear picture of diocesan annual operations, mission initiatives and overall financial health. To that end, the staff of the Treasurer's Office, headed up by interim chief financial officer Cynthia Hallenbeck, has implemented a new accounting system which will allow us to provide a much more informative picture of our many ministries. We are still working to take full advantage of that new system, so for this year, we are sticking with the familiar structure used in previous years' budget booklets. Stay tuned: For future budgets, we hope to be able to break out separate income and expenses for some of our ministries which have more complex financial structures (with income from multiple sources, including external foundations, restricted funds, etc.).

Another major effort which Cynthia and her team have undertaken this year is to take a deep-dive look into the income from all of our restricted funds. This allows us to make sure we are properly honoring the wishes of our donors, fully utilizing our restricted funds and reserving our unrestricted funds for more general forms of support for our parishes and missions.

We are also very blessed that Budget Committee member Holly Maze Carter has agreed to head up a budget process subcommittee examining what we should be changing so that budget preparation is not as driven by the timelines, and to improve transparency and accountability for all of the ministries that our diocese supports. Like other changes that will be enabled by the new accounting system, the fruits of this effort will not be seen this year, but as we work with the bishops and Diocesan Council to have discussions about goals and priorities and start to create multiyear budgets, expect further changes so our budget process will be more transparent, inclusive and reflective of the concerns of the entire diocese.

In gratitude for the many gifts of talent, time and treasure which God has entrusted to our stewardship, we would like to thank the members of the Assessment Working Group, the Mission Initiatives Committee, the Budget Committee, the Diocesan Council, Canon to the Ordinary Bill Parnell, interim chief financial officer Cynthia Hallenbeck and controller Tom Hamel, all of whom contributed much towards the creation of this budget.

Faithfully yours,

Theodore Ts'o
Treasurer

Stephen Voysey
Assistant Treasurer

BUDGET RESOLUTION

MOVED, that the 236th Annual Convention of the Episcopal Diocese of Massachusetts approve the budget of revenue and expenses for 2022 as summarized on page 12, including the individual parish and mission assessments and approved adjustments for 2022 listed on pages 17-20.

Diocese of Massachusetts Canon 10.3: The Diocesan Budget

(a) The Treasurer and Diocesan Council, prior to each annual session of the Convention, shall prepare an itemized budget for the income and expenses of the Diocese in the next calendar year. Sources of income include the assessment, endowment and investment income, gifts, grants and undesignated fund balances. All expenses in the budget must be for purposes enumerated in the Diocesan Mission Strategy. Projected expenses may not exceed projected income.

(b) The budget shall be presented to Diocesan Council for its approval no later than September prior to the effective year of the proposed budget.

(c) The proposed budget shall be printed and sent, not less than four weeks prior to the annual session of Convention, to each member of the clergy, each congregation's treasurer, and to each delegate to the Convention. The Convention, without further reference to committee, shall consider and shall act on the same.

(d) Diocesan Council may amend the budget between the sessions of Convention, provided that new expenses conform to the Diocesan Mission Strategy, and that specific sources of income are identified to provide for such expenses.

OUR MISSION

We, the people of the Episcopal Diocese of Massachusetts, are living members of the body of Jesus Christ. As Jesus gathered his disciples, took bread and blessed it, and then offered his body for us in order to bring reconciliation, forgiveness and healing, so may we offer ourselves in Christ's name.

Embracing brave change

Keep alert, stand firm in your faith, be courageous, be strong.

Let all that you do be done in love. (I Corinthians 16:13-14)

God is calling to us to look ahead and to embrace brave change. As fewer people turn to the church as a source of solace and strength, more than ever we yearn to know and be known by God and one another. In a world plagued by grievous conflict, injustice and poverty, God gives us the courage to be agents of reconciliation, justice and abundance. There will be difficult choices for us as followers of Jesus. It is only through ongoing, prayerful discernment together that we will find a path to a faithful future.

Reimagining our congregations

I am about to do a new thing; now it springs forth, do you not perceive it? (Isaiah 43:19)

With God's help, we can support our congregations as they reimagine the shape of discipleship in 21st-century Massachusetts. We believe in the power of Christian community to transform lives through God's grace, a promise that sustains us even as we adapt to meet the needs of a changing world. We will deepen our relationship with God and increase our capacity to speak of our faith. Rooted in a living tradition, we will joyfully and courageously invite all people to worship our Creator, to share the reconciling love of Christ and to participate in the work of the Holy Spirit.

Building our relationships

From Christ the whole body, joined and knit together by every ligament with which it is equipped...promotes the body's growth in building itself up in love. (Ephesians 4:16)

With God's help, we will address painful divisions within our diocese, that we might serve the world worthily as one body in Christ. Blessed by the manifold charisms of all of our diverse members and congregations, we will strengthen the bonding ligaments between individuals, congregations and diocesan bodies. Honoring the contributions of every generation and working across differences to build each other up in love, we will share our varied gifts with one another and our world.

Engaging our world

Just as you did it to one of the least of these...you did it to me. (Matthew 25:40)

With God's help, we will continue to engage our world, working alongside our neighbors to share Christ's love through word and action. We will act as agents of God's compassion to those in need. We will work to reconcile ourselves and all people to one another, and all of creation to God, seeking justice and committing ourselves to the stewardship of our planet.

*Glory to God whose power, working in us, can do infinitely more than we can ask or imagine:
Glory to God from generation to generation in the church, and in Christ Jesus
for ever and ever. (Ephesians 3:20-21)*

BUDGET OVERVIEW

In November 2016, the annual Diocesan Convention of the Diocese of Massachusetts adopted a new mission strategy, the central theme of which is “Embracing Brave Change.” The coronavirus pandemic which began in the waning days of 2019 has fostered a worldwide crisis, with well over 200 million sickened, nearly 4.5 million recorded deaths and national economies thrown into turmoil. The patterns of our daily lives, including the ways we gather and serve as church, have changed dramatically. Even as we rejoice in the development of effective vaccines and promising treatments, we recognize that the pandemic has brought its own “brave change” in ways we did not anticipate. Nevertheless, our churches have responded faithfully, gathering online instead of or in addition to meeting in person and expanding our efforts to serve neighbors in need. During the course of the pandemic, more than \$850,000 has been returned to congregations in the form of COVID emergency relief grants and assessment relief.

In addition, the violence directed at people of color and immigrants has awakened the conscience of many to address the scourge of racism and to act for systemic change in our society and in the church. The pace of climate change continues to accelerate, demanding our attention and our action. And the bishops and diocesan staff continue to work alongside parish and mission clergy and lay leaders to support our churches as they embrace brave change locally, exploring collaborations, fostering growth and equipping our members to share Good News among our neighbors. As was the case with the 2021 budget, the 2022 budget is crafted in the midst of much that is uncertain, with hope for our future and with a desire to position ourselves to respond effectively to our congregations and communities.

The Diocesan Council presents this proposed 2022 budget with the recognition that the coming months will demand flexibility, generosity and sacrifice at every level of diocesan and congregational life. Council has been supported in the development of this budget by treasurer Ted Ts’o, assistant treasurer Stephen Voysey and by its Budget Committee, Assessment Coordinating Committee and Mission Initiatives Committee, as well as by the bishops and diocesan staff.

A Time of Transition in Diocesan Business Staffing

In June 2020, our diocese engaged RSM to provide managed internet technology services. This change has enabled us to have dedicated contractors to develop efficient systems that will serve our diocese well, equip our staff with round-the-clock support and address significant security concerns.

Early in the summer of 2020, we undertook a thorough assessment of our Treasurer’s Office staffing and systems. This assessment was done in consultation with the leadership of the Cathedral Church of St. Paul, whose accounts are managed by the diocesan Treasurer’s Office. On the basis of this assessment, we engaged the firm of Clifton Larsen Allen (CLA) to provide interim leadership as we transition to new accounting software and develop an appropriate staffing plan. Cynthia Hallenbeck joined us as interim chief financial consultant in September 2020. She brings considerable experience as a financial executive and, in recent years, working with nonprofit organizations on an interim basis. Tom Hamel, who joined the diocesan staff in 2018, continues to serve capably as controller. Various CLA staff have provided support behind the scenes as we implement Intacct accounting software and adopt new financial processes. We anticipate that this period of transition will continue into early 2022, as we prepare to build back our finance staff.

Also in September 2020, the Rev. Edward M. Cardoza joined us part time as missioner for property stewardship, while continuing to serve part time as rector of St. Mark's Church, Foxborough. Working alongside the Real Estate Advisory Committee and the Property Development Committee, Ed has brought focus to our efforts to maintain, restore and, in some cases, develop properties held by the diocese, and to advise congregational leaders. Significant amounts of his time have been devoted to four projects over the past year: the restoration of the rectory of St. Mark's, Dorchester, leased by the diocese as a residence for the Life Together program; the sale of 40 Prescott Street, Brookline, a former Life Together residence; support to the Executive Committee of St. John St. James, Roxbury, which oversees the redevelopment of that church's historic buildings in Roxbury Crossing; and the redevelopment of the property of St. Luke's and St. Margaret's, Allston, closed 11 years ago, as a collaborative space for ministries including the Boston University Anglican-Episcopal Community of Learning and other emerging neighborhood ministries.

Compensation, Benefits and Reimbursable Expenses

The Compensation and Benefits Committee is recommending a 3% increase in Total Clergy Compensation for parish and mission clergy in 2022. Compensation for diocesan staff in the 2022 budget reflects that recommendation. In 2021, compensation for senior diocesan staff (bishops, canons, directors and missioners) was held at the 2020 level, while a 1% increase was included for support staff, in line with the Compensation and Benefits Committee's recommendation for 2021. While medical insurance premiums are not firmly set for 2022, The Medical Trust has alerted us to expect a 3.5% increase which is reflected in this budget. We are also budgeting for the restoration of a fifth administrative staff position, as well as for the staffing required for diocesan business operations following the interim period.

The pandemic has caused us to rely far more on virtual rather than in-person gatherings and, thus, reimbursable expenses for staff were reduced by 20% in the 2021 budget. As pandemic restrictions have eased at various times, more in person meetings have resumed. We hope that restrictions will be lifted in the coming year, so reimbursable expense budgets for the bishops and staff have been substantially, but not fully, restored.

Endowment Income

The Diocese of Massachusetts is blessed by the generosity of many from previous generations who have left bequests to the diocese. Agency and Trust endowment funds total approximately \$83 million and yield income of approximately \$2.8 million, a significant portion of which is restricted by terms established by the donors. These endowments are a tremendous ongoing resource for the mission of our diocese. They are invested with, and many owned by, the Trustees of Donations, a separate organization charged with the stewardship of diocesan and parish resources. The annual budget is a reminder to all of us of the importance of remembering the church in our financial planning and wills.

An important part of the work being undertaken by Cynthia Hallenbeck during the interim period in our Treasurer's Office, in conjunction with Charlie Jordan, financial advisor to the Trustees of Donations, is a thorough analysis of our endowed and invested funds, especially those that carry restrictions, to make certain we are investing them appropriately, utilizing them well and honoring the intentions of donors. A newly revitalized Financial Advisory Committee provides oversight for the performance of endowments and investments held by the diocese, together with the oversight provided by the Trustees of Donations for the funds they hold.

Paycheck Protection Program

As did many churches, the Diocese of Massachusetts applied for and received a Paycheck Protection Program loan. The PPP loan was used, as was required, to fund payroll, utilities and other approved costs. We anticipate that this \$482,635 loan will be converted into a grant. At its May 2021 meeting, the Diocesan Council modified the assessment formula that had been sent to congregations in early May as it is presented in this proposed budget—a tiered formula based on income, rather than the expense-based one that was the practice for many years. Diocesan Council anticipated that there would be adjustments due to reporting errors on the 2019 Parochial Reports used to calculate 2022 assessments. It voted to apply any surplus achieved from PPP toward these adjustments. In addition, the treasurer of The Episcopal Church has informed dioceses that PPP grants will be calculated as assessible income. In addition to PPP, the diocese is eligible for the Employee Retention Credit, some of which is applied to the 2022 budget.

Grants to Congregations

In 2020, Diocesan Council established the COVID-19 Emergency Relief Fund to address urgent needs in congregations with grants of up to \$5,000. Council voted to reallocate up to the entire \$100,000 budget for 2020 Congregational Development Open Grants, as well as \$57,000 in 2020 Congregational Development Targeted Grants as seed money for the fund. An emergency appeal was also conducted, raising an additional amount of approximately \$150,000. Seventy-six congregations and Episcopal communities, representing all 12 deaneries, have received a total of \$282,899 from the COVID-19 Emergency Relief Fund. Additionally, a donation of \$6,500 was made to the Massachusetts Council of Churches One Church Fund.

The 2021 diocesan budget significantly reduced Congregational Development Open and Targeted Grants, as well as Sending Serving Grants, in order to direct funds to \$600,000 targeted assessment relief for congregations in 2021. The 2022 proposed budget restores funding for the aforementioned grants as we move beyond the urgencies of the pandemic. There is continued funding in the 2022 budget for strategic curacies, critical to the mentoring of ordained clergy, for Hispanic and African congregations, and a new line for support of Asian-American ministries, all key parts of our mission strategy.

Mission Initiatives

A key part of our common life is the support of congregations and programs in economically challenged communities, on campuses and among neighbors in need. This year, the Mission Initiatives Committee, supported by three subcommittees focused on supported congregations, parish-community partnerships and campus ministries, has deepened relationships with the ministries we all support through the annual budget. The committee has focused not only on budget allocations but on what other resources might be employed to help these ministries flourish, and to promote goal setting and sustainability. The 2022 budget includes a 5% increase in Mission Initiatives grants for supported congregations, programs and chaplaincies.

Justice Initiatives

The Racial Justice Commission is a body, first funded in the 2021 budget, appointed by our bishops to help reckon with the legacy of racism in our own history; guide us through a racial audit of the structures of our diocesan life; provide further resources for individual and communal engagement with antiracism; and help us advocate systemic change in the church and in our society. This work is an important goal articulated in the diocesan mission strategy, that we

enter “into a large-scale, authentic and committed conversation about racism and other forms of oppression with the support of effective facilitators and training programs, in order to move us further into the essential work of racial justice and reconciliation.” The funding for the Racial Justice Commission is taken from the Coburn Fund, a restricted endowment given in honor of Bishop John B. Coburn, and is continued in the 2022 budget.

Also in the 2022 budget is ongoing funding for creation care justice, again supported by the Coburn Fund. This is another key plank of the mission strategy, “to foster a meaningful long-term conversation about caring for creation in order to inspire all our members and congregations to be more faithful stewards of our physical world, reduce carbon emissions, respond to the effects of climate change and advocate for sound climate policy.” The Rev. Margaret Bullitt-Jonas, missionary for creation care in the Diocese of Western Massachusetts, serves as a consultant to help guide the work of our own Creation Care Justice Network in education and advocacy.

Depreciation

As in the 2020 and 2021 budgets, there is an expense line for funding depreciation of equipment and property, estimated at \$326,000 and listed in the “Facilities and Administration” section of the budget. Each year our auditors recommend that we take this depreciation into account and, to be transparent about what we know will appear on our audited financial statements, the full estimate is included. Our diocesan canons require that the annual budget have income at least as great as expenses, so including the depreciation amount provides for better alignment of budgeted and audited finances and complies with best practices for not-for-profit organizations.

Budget Presentation

As in 2021, the proposed 2022 budget summary on page 12 is presented as a unified budget which provides income categories, including congregational assessments and contributions, investment and endowment draws, interest and dividends, and various other income sources; and expenses, divided into seven categories and presented under two general headings: Mission Strategy Disbursements and Mission Strategy Support. Mission Strategy Disbursements generally represent funds transmitted from the diocesan accounts to other entities. These are grouped into four categories: Support for the Wider Church; Grants to Congregations; Resources for Clergy; and Mission Initiatives. Expenses listed under Mission Strategy Support generally include compensation and benefits for diocesan staff and the budgets for diocesan program areas. These are grouped in three areas: Episcopate and Governance; Resources for Congregations; and Facilities and Administration.

INCOME:	Assessments (pages 14-20)
	Investments and Endowments (pages 21-23)
	Other Income Sources (page 23-24)
EXPENSES:	Overview (page 24)
	Mission Strategy Disbursements
	Support for the Wider Church (pages 25-26)
	Grants to Congregations and Special Ministries (pages 27-29)
	Resources for Clergy (pages 30-31)
	Mission Initiatives (pages 32-38)
	Mission Strategy Support
	Episcopate and Governance (pages 39-41)
	Resources for Congregations (pages 42-44)
	Facilities and Administration (pages 45-47)

**Episcopal Diocese of Massachusetts
Budget Summary 2022 and 2021**

INCOME

Assessments

Assessments before adjustments
Payments in lieu of Assessments
Less: Assessment Relief to Congregations

Total From Assessments

Investments and Endowments

Agency Fund draw (4% draw rate) Restricted
Agency Fund Draw (4 % draw Rate) Unrestricted
Trust Fund draw (4% draw rate) Restricted
Restricted Funds Roll Forward
Trust Dividends and Other Interest
P & G Dividends
Bishop Directed Funds

Total Investments and Endowments

Other Income

Property Rental
Fee Income and Other Contributions
Annual Fund
Restricted Contr. to Mission Init. (2022 amount incl. in line below)
Mission Initiatives Program Rev. (Fees, Grants, Contrib.)
In-Kind Revenue (2022 amount included in line above)
Other Income (net)

Total From Other Sources

Total Income

EXPENSES

Mission Strategy Disbursements

Support For The Wider Church
Grants to Congregations and Special Ministries
Resources for Clergy
Mission Initiatives-Gross Expenses

Mission Strategy Implementation

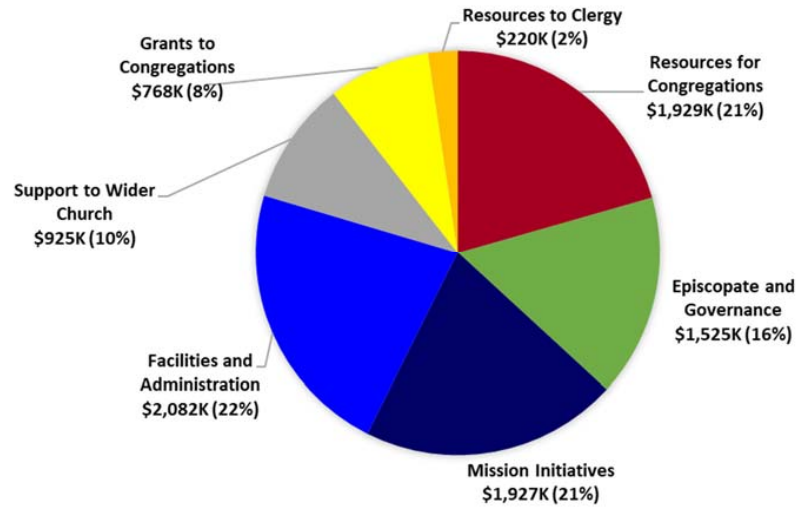
Episcopate and Governance
Resources for Congregations
Facilities and Administration

Total Expenses

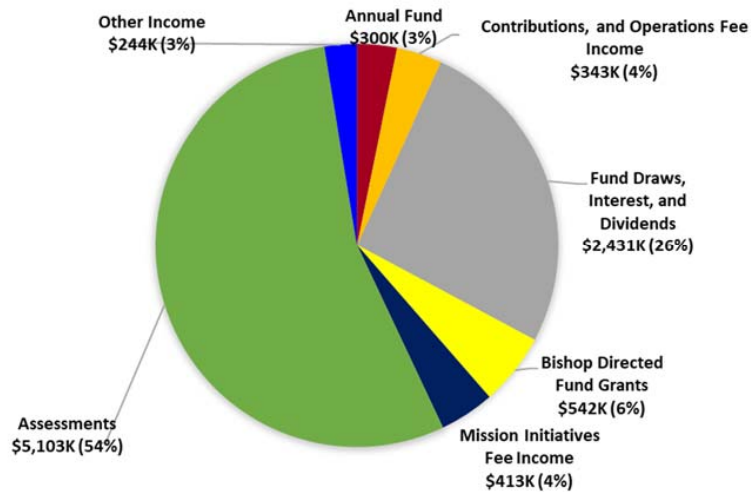
Net surplus (deficit)

	2022 Budget	% of Total	2021 Budget	\$\$ Change
Assessments before adjustments	5,148,299	54.9%	5,121,464	26,835
Payments in lieu of Assessments	30,000	0.3%	30,000	-
Less: Assessment Relief to Congregations	(75,000)	-0.8%	(600,000)	525,000
Total From Assessments	5,103,299	54.4%	4,551,464	551,835
Agency Fund draw (4% draw rate) Restricted	889,923	9.5%	827,106	62,817
Agency Fund Draw (4 % draw Rate) Unrestricted	341,781	3.6%	338,056	3,725
Trust Fund draw (4% draw rate) Restricted	968,725	10.3%	924,538	44,187
Restricted Funds Roll Forward	81,643	0.9%	34,813	46,830
Trust Dividends and Other Interest	94,598	1.0%	56,798	37,800
P & G Dividends	54,402	0.6%	54,402	-
Bishop Directed Funds	541,909	5.8%	667,288	(125,379)
Total Investments and Endowments	2,972,981	31.7%	2,903,001	69,980
Property Rental	18,000	0.2%	18,000	-
Fee Income and Other Contributions	324,800	3.5%	279,575	45,225
Annual Fund	300,000	3.2%	300,000	-
Restricted Contr. to Mission Init. (2022 amount incl. in line below)		0.0%	166,521	(166,521)
Mission Initiatives Program Rev. (Fees, Grants, Contrib.)	413,050	4.4%	565,373	(152,323)
In-Kind Revenue (2022 amount included in line above)		0.0%	82,000	(82,000)
Other Income (net)	243,740	2.6%	-	243,740
Total From Other Sources	1,299,590	13.9%	1,518,469	(218,879)
Total Income	9,375,870	100.0%	8,972,934	402,936
<u>Mission Strategy Disbursements</u>		41.0%		
Support For The Wider Church	924,787		892,648	32,139
Grants to Congregations and Special Ministries	768,282		574,049	194,233
Resources for Clergy	220,326		220,156	170
Mission Initiatives-Gross Expenses	1,927,345		2,006,744	(79,399)
<u>Mission Strategy Implementation</u>		59.0%		
Episcopate and Governance	1,524,421		1,519,119	5,302
Resources for Congregations	1,928,836		1,873,170	55,666
Facilities and Administration	2,081,873		1,887,048	194,825
Total Expenses	9,375,870	100.0%	8,972,934	402,936
Net surplus (deficit)	-		-	

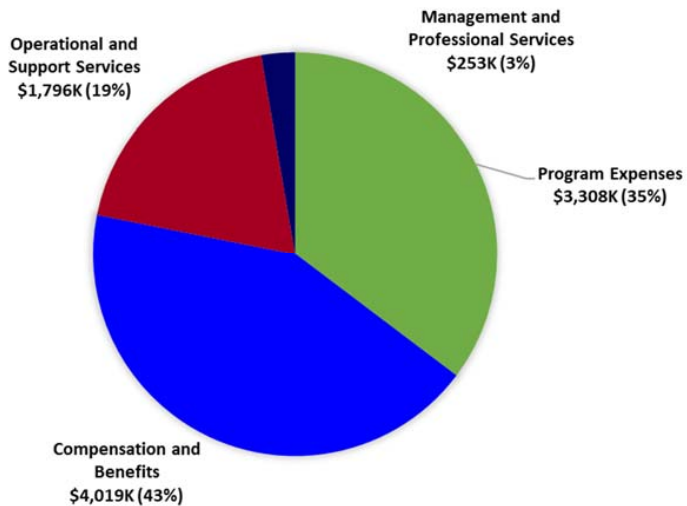
2022 Proposed Expenses:



2022 Proposed Income:



2022 Expenses by Category:



THE ASSESSMENT FORMULA: OUR COMMON SHARE

In January 2021, Bishop Gates appointed, and the Diocesan Council approved, an Assessment Working Group to look at revising the assessment formula, which had been last revised in 2017. The objectives were to lighten the load on congregations with few financial assets and make a more gradual slope of percentages as assets increase. After much study, the Assessment Working Group decided to present a formula based on line A (“Normal Operating Income”) of the Parochial Report, less line 13 (“Outreach from Operating Budget”). This is different from past practice of basing the assessment on operating expenses.

Using operating income as the basis has a number of advantages. For example, it encourages congregations to invest in growth, such as by hiring an associate rector or Christian education staff ahead of an expected increase in income. In addition, all the other dioceses in Province 1 (New England) use operating income in their assessment formulas, as do most other large dioceses in The Episcopal Church.

The Assessment Working Group noted that a small number of congregations would see significant increases in their assessment. Upon investigation, and in talking with those congregations, we found that this was due to incorrect data in the Parochial Reports. (For example, some congregations incorrectly included in Line A donations for capital expenditures, bequests or investment returns not used for the operating budget.) For this reason, the notification of 2022 assessments sent out on May 1 included an invitation for congregations to submit accounting-based adjustments to the diocesan Treasurer’s Office.

The assessment formula that was announced in the May 1 letter included a reserve for these accounting-based adjustments. However, there were some objections regarding that reserve, since it was viewed by some as an increase in the assessments in a year when many congregations were struggling with the effects of the pandemic. To address these concerns, on May 20, Diocesan Council approved a revision to the assessment formula which would fund these one-time accounting-based adjustments using funds outside of the operating budget. The final, amended assessment formula for 2022 is therefore:

Where BASE for 2022 is equal to line A (“Normal Operating Income”) from the 2019 Parochial Report, less line 13 (“Outreach from Operating Budget”), the following rates shall be applied (for a mission, the 2022 assessment is two-thirds the parish amount):

Step 1: \$0 to	\$49,999	00.50%
Step 2: \$50,000 to	\$99,999	07.00%
Step 3: \$100,000 to	\$249,999	12.70%
Step 4: \$250,000 to	\$499,999	13.10%
Step 5: \$500,000 to	\$999,999	13.25%
Step 6: \$1,000,000 to	\$1,999,999	13.50%
Step 7: \$2,000,000 and up		14.50%

This assessment formula generates a gross assessment for 2022 of \$5,148,299. The assessment of Christ Church (Old North) in Boston does not follow the formula; it is set at \$15,000 through 2022. Included in the category of income from assessments is a contribution in lieu of assessment from the Cathedral Church of St. Paul, totaling \$30,000. After reserving \$75,000 for assessment adjustments based on need, the net assessment income is budgeted at \$5,103,299, or 54.4% of the total budget.

Assessment Relief to Congregations

The Assessment Coordinating Committee is a committee of Diocesan Council whose charge is working with congregations to determine equitable assessments relative to each congregation's particular circumstances. A congregation wishing to apply for an assessment adjustment is encouraged to contact the Assessment Coordinating Committee as soon as it identifies the challenging situation affecting the ability to meet the annual assessment. Each spring, the committee receives applications for adjustments and makes recommendations to the Diocesan Convention. The usual criteria used by the committee and its recommendations for assessment adjustments, totaling \$254,965, are noted below.

Criteria for Adjustment

Congregations submit applications for adjustments to their assessments. The Assessment Coordinating Committee bases its recommendations for adjustments to Diocesan Council on one or more of the following conditions:

- Each year, a change in circumstance of a congregation can create significant opportunities or undue hardships. In either case, the financial stresses resulting from changes in circumstances motivate congregations to seek adjustments to their annual assessments. Congregations that realize a change in circumstances that will result in the inability to meet their annual assessment are invited to apply. These adjustments appear in the first table which follows on the next page, and in the chart of assessments by deanery on pages 17-20.
- It is not uncommon for a congregation to determine that it has made an error or oversight in completing its Parochial Report. Errors may result in incorrect congregational assessment. This year, with the change to an income-based assessment formula, several congregations reported corrections to the diocesan Treasurer's Office after their originally reported information was used to compute their assessment. These corrections appear in the second table which follows on the next page, and in the chart of assessments by deanery on pages 17-20.

Adjustment Recommendations

Table 1: Adjustments based on changed circumstances

City/Town	Congregation	2022 Formula Assessment	Adjusted Assessment	Adjustment
Scituate	St. Luke's Church	\$27,276	\$20,999	\$6,277

Table 2: Adjustments based on corrected Parochial Reports

City/Town	Congregation	2022 Formula Assessment	Adjusted Assessment	Adjustment
Bedford	St. Paul's Church	\$30,068	\$27,587	\$2,481
Boston	Church of the Advent	\$198,724	\$169,637	\$29,087
Boston	Trinity Church	\$503,456	\$413,967	\$89,489
Brookline	All Saints Parish	\$67,105	\$58,775	\$8,330
Chestnut Hill	Church of the Redeemer	\$140,395	\$113,020	\$27,375
Falmouth	St. Barnabas's Church	\$75,562	\$74,234	\$1,328
Lynn	St. Stephen's Church	\$39,644	\$36,188	\$3,456
Marion	St. Gabriel's Church	\$66,248	\$54,866	\$11,382
Methuen	St. Andrew's Church	\$7,657	\$4,734	\$2,923
Milton	Church of Our Saviour	\$20,837	\$14,106	\$6,731
Nantucket	St. Paul's Church	\$55,263	\$55,172	\$91
Quincy	Christ Church	\$22,744	\$16,080	\$6,664
Southborough	St. Mark's Church	\$38,452	\$34,987	\$3,465
Taunton	St. Thomas's Church	\$24,188	\$19,767	\$4,421
Vineyard Haven	Grace Church	\$42,958	\$26,645	\$16,313
Whitman	All Saints' Church	\$2,377	\$2,237	\$140
Woods Hole	Church of the Messiah	\$57,795	\$22,783	\$35,012

2022 Assessment By Deanery

Code = Diocesan Church Code
 *** Mission (2/3 calculated assessment)

Code	Church	Location	Base	Formula Assessment	Adjustments	2022 Assessment (for Vote)	Prior Year Assessment
ALEWIFE DEANERY							
2010	Church of Our Saviour	Arlington	177,860	13,638		13,638	20,638
2015	St. John's Church	Arlington	154,934	10,726		10,726	13,942
2025	St. Paul's Church	Bedford	300,902	30,068	2,481	27,587	26,814
2030	All Saints' Church	Belmont	282,514	27,659		27,659	31,640
2045	St. Mark's Church	Burlington	129,757	7,529		7,529	8,656
2050	Christ Church	Cambridge	1,013,703	127,100		127,100	159,231
2055	St. Bartholomew's Church	Cambridge	186,647	14,754		14,754	26,736
2060	St. James's Church	Cambridge	392,054	42,009		42,009	41,021
2065	St. Peter's Church	Cambridge	338,180	34,951		34,951	35,871
2085	Church of Our Redeemer	Lexington	510,997	58,207		58,207	49,377
2135	St. James's Church	Somerville	76,888	2,132		2,132	3,167
2145	Christ Church	Waltham	179,966	13,905		13,905	18,948
8104	<i>St Peters Congregation***</i>	<i>Waltham</i>	28,724	96		96	-
2150	Church of the Good Shepherd	Watertown	180,973	14,033		14,033	13,494
				396,808	2,481	394,327	449,535
BOSTON HARBOR DEANERY							
4010	Church of the Advent	Boston	1,544,260	198,725	29,087	169,638	191,065
4020	Old North (Christ Church)	Boston	386,516	15,000		15,000	36,196
4025	Emmanuel Church	Boston	441,383	48,471		48,471	46,660
4035	St. Augustine's & St. Martin's Ch.	Boston	150,870	10,210		10,210	11,514
4070	<i>St. Stephen's Church***</i>	<i>Boston</i>	106,739	3,070		3,070	1,612
4075	Trinity Church	Boston	3,546,250	503,456	89,489	413,967	378,488
1030	St. John's Church	Boston (Charlestown)	248,859	22,655		22,655	25,499
4055	St. Mark's Church	Boston (Dorchester)	112,282	5,310		5,310	2,727
4060	St. Mary's Church	Boston (Dorchester)	123,001	6,671		6,671	14,445
3020	St. John's Church	Boston (Jamaica Plain)	256,846	24,297		24,297	26,771
4040	St. Cyprian's Church	Boston (Roxbury)	189,245	15,084		15,084	20,212
4050	<i>St. John St. James Church***</i>	<i>Boston (Roxbury)</i>	63,334	789		789	2,968
				853,737	118,576	735,161	758,158
CAPE AND ISLANDS DEANERY							
6005	St. Mary's Church	Barnstable	663,319	78,390		78,390	79,229
6010	St. Peter's Church	Buzzards Bay	158,121	11,131		11,131	15,283
6015	St. Christopher's Church	Chatham	755,688	90,628		90,628	90,775
6020	St. Andrew's Church	Edgartown	423,291	46,101		46,101	44,113
6030	St. Barnabas's Church	Falmouth	641,982	75,562	1,328	74,234	67,346
6040	Christ Church	Harwich Port	205,715	17,176		17,176	21,774
6045	St. Paul's Church	Nantucket	493,232	55,263	91	55,172	50,951
6050	Trinity Church	Oak Bluffs	29,624	148		148	31
6055	Church of the Holy Spirit	Orleans	529,171	60,615		60,615	63,998
6060	St. Peter's Church	Osterville	298,733	29,784		29,784	30,050
6065	Christ Church	Plymouth	383,865	40,936		40,936	40,441
6070	St. Mary's Church	Provincetown	238,111	21,290		21,290	19,622
6075	St. John's Church	Sandwich	261,304	24,881		24,881	26,679
6095	St. David's Church	South Yarmouth	334,518	34,472		34,472	35,877
6080	Grace Church	Vineyard Haven	399,302	42,958	16,313	26,645	34,237
6085	Church of the Good Shepherd	Wareham	222,872	19,355		19,355	21,909
6090	Chapel of St. James the Fisherman	Wellfleet	29,151	146		146	48
6025	Church of the Messiah	Falmouth (Woods Hole)	507,895	57,796	35,012	22,784	30,783
				706,631	52,744	653,887	673,147

2022 Assessment By Deanery

Code = Diocesan Church Code
 *** Mission (2/3 calculated assessment)

Code	Church	Location	Base	Formula Assessment	Adjustments	2022 Assessment (for Vote)	Prior Year Assessment
CHARLES RIVER DEANERY							
3030	All Saints Parish	Brookline	578,154	67,105	8,330	58,775	54,534
3035	Church of Our Saviour	Brookline	330,352	33,926		33,926	34,120
3045	St. Paul's Church	Brookline	528,960	60,587		60,587	62,031
3125	Church of the Redeemer	Newton (Chestnut Hill)	1,112,194	140,396	27,375	113,021	131,221
3060	St. Dunstan's Church	Dover	339,388	35,110		35,110	32,944
3105	Christ Church	Needham	562,351	65,011		65,011	67,119
3110	Grace Church	Newton	422,015	45,934		45,934	47,030
3145	Trinity Church	Newton Centre	311,078	31,401		31,401	25,631
3135	St. Paul's Church	Newton Highlands	216,706	18,571		18,571	19,747
3140	St. Mary's Church	Newton Lower Falls	484,544	54,125		54,125	55,848
3130	St. John's Church	Newton (Newtonville)	165,219	12,033		12,033	14,070
3115	Church of the Good Shepherd	Newton (Waban)	376,770	40,007		40,007	44,659
3165	St. Andrew's Church	Wellesley	1,403,949	179,783		179,783	156,407
				783,989	35,705	748,284	745,361
CONCORD RIVER DEANERY							
2005	Church of the Good Shepherd	Acton	349,888	36,485		36,485	36,870
2020	St. Andrew's Church	Ayer	171,379	12,815		12,815	16,481
2075	Trinity Church	Concord	853,486	103,587		103,587	102,420
3065	St. Andrew's Church	Framingham	356,595	37,364		37,364	34,748
3075	St. Michael's Church	Holliston	212,039	17,979		17,979	19,520
3080	St. Paul's Church	Hopkinton	77,584	2,181		2,181	5,052
2080	St. Luke's Church	Hudson	81,568	2,460		2,460	4,597
2090	St. Anne's-in-the-Fields Church	Lincoln	609,438	71,250		71,250	67,147
3100	St. Paul's Church	Natick	523,841	59,909		59,909	50,704
2125	Trinity Chapel	Shirley	68,106	1,517		1,517	2,134
3155	St. Mark's Church	Southborough	364,908	38,453	3,465	34,988	35,930
2140	St. Elizabeth's Church	Sudbury	458,200	50,674		50,674	66,680
2165	St. Peter's Church	Weston	440,317	48,331		48,331	51,485
				483,004	3,465	479,539	493,768
MERRIMACK VALLEY DEANERY							
1005	St. James's Church	Amesbury	163,204	11,777		11,777	14,142
1010	Christ Church	Andover	593,849	69,185		69,185	68,333
2070	All Saints' Church	Chelmsford	349,733	36,465		36,465	37,030
1055	St. James's Church	Groveland	149,034	9,977		9,977	12,825
1065	Trinity Church	Haverhill	330,629	33,962		33,962	25,399
1075	Grace Church	Lawrence	227,383	19,927		19,927	19,769
2095	St. Anne's Church	Lowell	293,141	29,051		29,051	23,495
2100	St. John's Church	Lowell	48,525	243		243	1,155
1125	St. Andrew's Church	Methuen	130,770	7,658	2,923	4,735	5,270
1130	St. Paul's Church	Newburyport	319,508	32,505		32,505	38,918
1135	St. Paul's Church	North Andover	214,227	18,257		18,257	23,473
2040	St. Anne's Church	North Billerica	209,790	17,693		17,693	26,332
1195	<i>All Saints' Church***</i>	<i>West Newbury</i>	81,366	1,630		1,630	2,718
2160	St. Mark's Church	Westford	128,033	7,310		7,310	12,438
				295,640	2,923	292,717	311,296

2022 Assessment By Deanery

Code = Diocesan Church Code

*** Mission (2/3 calculated assessment)

Code	Church	Location	Base	Formula Assessment	Adjustments	2022 Assessment (for Vote)	Prior Year Assessment
MOUNT HOPE - BUZZARDS BAY DEANERY							
5020	St. Peter's Church	Dartmouth	84,673	2,677		2,677	1,136
5035	Church of the Holy Spirit	Fall River	247,937	22,538		22,538	24,268
5045	St. Luke's Church	Fall River	25,499	127		127	38
5070	St. Gabriel's Church	Marion	571,690	66,249	11,382	54,867	54,562
5080	Grace Church	New Bedford	529,885	60,710		60,710	50,157
5085	St. Andrew's Church	New Bedford	76,427	2,100		2,100	5,680
5090	St. Martin's Church	New Bedford	100,950	3,870		3,870	7,466
5110	Church of Our Saviour	Somerset	150,446	10,156		10,156	12,870
5115	Christ Church	Swansea	197,256	16,101		16,101	22,808
				184,529	11,382	173,147	178,985
MYSTIC VALLEY DEANERY							
1035	<i>St. Luke's/San Lucas Church***</i>	<i>Chelsea</i>	142,320	6,083		6,083	5,929
1025	<i>Grace Church Federated***</i>	<i>Boston (East)</i>	17,000	57		57	27
1045	Grace Church	Everett	100,222	3,778		3,778	3,772
1095	St. Paul's Church	Lynnfield	310,750	31,358		31,358	31,589
1105	St. Paul's Church	Malden	105,794	4,486		4,486	5,767
2115	Grace Church	Medford	392,244	42,034		42,034	39,302
1120	Trinity Church	Melrose	208,900	17,580		17,580	22,222
1145	Church of the Good Shepherd	Reading	243,767	22,008		22,008	22,766
1170	St. John's Church	Saugus	189,569	15,125		15,125	15,504
1190	Emmanuel Church	Wakefield	199,656	16,406		16,406	19,860
2170	St. Elizabeth's Church	Wilmington	39,907	200		200	63
2175	Parish of the Epiphany	Winchester	839,309	101,708		101,708	104,314
1200	St. John's Church	Winthrop	162,951	11,745		11,745	14,975
2180	Trinity Parish	Woburn	76,772	2,124		2,124	73
				274,691	-	274,691	286,162
NEPONSET RIVER DEANERY							
4085	Trinity Church	Canton	140,062	8,838		8,838	6,715
3050	Church of the Good Shepherd	Dedham	113,598	5,477		5,477	7,702
3055	St. Paul's Church	Dedham	454,186	50,148		50,148	45,601
4015	All Saints' Church	Boston (Dorchester)	503,950	57,273		57,273	59,179
3005	Christ Church	Boston (Hyde Park)	84,111	2,638		2,638	3,226
3015	<i>Iglesia de San Juan***</i>	<i>Boston (Hyde Park)</i>	2,500	8		8	3
4030	Church of the Holy Spirit	Boston (Mattapan)	339,333	35,102		35,102	33,858
3085	Church of the Advent	Medfield	247,198	22,444		22,444	22,899
3090	Christ Church	Medway	77,295	2,161		2,161	2,991
4130	St. Michael's Church	Milton	482,687	53,882		53,882	64,366
3150	Grace Church	Norwood	140,570	8,902		8,902	11,438
5105	St. John's Church	Sharon	55,226	616		616	677
4160	Trinity Church	Stoughton	131,353	7,732		7,732	9,328
3160	Epiphany Church	Walpole	191,923	15,424		15,424	16,915
3010	Emmanuel Church	Boston (West Roxbury)	54,868	591		591	1,830
3170	St. John's Church	Westwood	224,147	19,516		19,516	19,369
				290,751	-	290,751	306,094

2022 Assessment By Deanery

Code = Diocesan Church Code

*** Mission (2/3 calculated assessment)

Code	Church	Location	Base	Formula Assessment	Adjustments	2022 Assessment (for Vote)	Prior Year Assessment
NORTH SHORE DEANERY							
1021	St. Peter's Church	Beverly	352,457	36,822		36,822	36,040
1015	St. John's Church	Beverly Farms	726,366	86,743		86,743	87,576
1041	All Saints Episc. Church of N. S.	Danvers	236,607	21,099		21,099	23,388
1050	St. John's Church	Gloucester	265,832	25,474		25,474	26,676
1070	Ascension Memorial Church	Ipswich	287,976	28,375		28,375	32,000
1090	St. Stephen's Church	Lynn	374,002	39,644	3,456	36,188	41,730
1110	St. Andrew's Church	Marblehead	402,427	43,368		43,368	41,504
1116	St. Michael's Church	Marblehead	342,781	35,554		35,554	42,184
1155	St. Mary's Church	Rockport	166,061	12,140		12,140	17,060
1160	Grace Church	Salem	145,791	9,565		9,565	11,901
1165	St. Peter's Church	Salem	146,732	9,685		9,685	6,444
1060	Christ Church	South Hamilton & Wenham	584,498	67,946		67,946	60,488
1180	Church of the Holy Name	Swampscott	141,606	9,034		9,034	13,698
1185	Trinity Church	Topsfield	246,332	22,334		22,334	24,700
				447,781	3,456	444,325	465,389
SOUTH SHORE DEANERY							
4080	Emmanuel Church	Braintree	134,136	8,085		8,085	8,826
GCHB	Grace Chapel***	Brockton	51,042	215		215	-
4090	St. Stephen's Church	Cohasset	403,495	43,508		43,508	37,995
4095	Church of St. John the Evangelist	Duxbury	433,517	47,441		47,441	46,529
4100	St. Andrew's Church	Hanover	169,610	12,590		12,590	13,121
4105	St. John's Church	Hingham	836,291	101,308		101,308	87,201
4110	St. John's Church	Holbrook	95,158	3,411		3,411	6,223
4120	Trinity Church	Marshfield Hills	168,300	12,424		12,424	14,414
4125	Church of Our Saviour	Milton	234,551	20,838	6,731	14,107	17,515
4135	Christ Church	Quincy	249,566	22,745	6,664	16,081	18,836
4140	Parish of St. Chrysostom	Quincy (Wollaston)	167,472	12,319		12,319	22,998
4145	Trinity Church	Randolph	88,786	2,965		2,965	5,902
4150	Trinity Church	Rockland	80,621	2,393		2,393	3,795
4155	St. Luke's Church	Scituate	279,596	27,276	6,277	20,999	18,858
4165	Church of the Holy Nativity	South Weymouth	194,571	15,760		15,760	13,034
5130	All Saints' Church	Whitman	80,390	2,377	140	2,237	6,161
				335,655	19,812	315,843	321,407
TAUNTON RIVER DEANERY							
5005	All Saints' Church	Attleboro	114,324	5,569		5,569	5,307
5010	Trinity Church	Bridgewater	139,418	8,756		8,756	8,895
5060	St. Mark's Church	Foxboro	213,203	18,127		18,127	20,087
3070	St. John's Church	Franklin	121,129	6,433		6,433	13,107
5075	Church of Our Saviour	Middleborough	133,097	7,953		7,953	12,771
5095	Grace Church	North Attleboro	136,800	8,423		8,423	14,693
5025	Bristol Trinity Episcopal Church	North Easton	118,670	6,121		6,121	8,568
5125	St. Thomas's Church	Taunton	256,022	24,189	4,421	19,768	38,321
3175	Trinity Church	Wrentham	145,359	9,510		9,510	10,413
				95,081	4,421	90,660	132,161
TOTAL	ALL CONGREGATIONS			5,148,298	254,965	4,893,333	5,121,464

INCOME FROM INVESTMENTS AND ENDOWMENTS

The annual budget of our diocese is supported by various endowment funds. Endowment funds fall within one of three categories: Agency Endowment Funds; Trust Endowment Funds; and Bishop's Directed/Discretionary Funds.

Approximately 31.7% of total income in 2022 is in the form of draws from investments. All endowment draws are currently based on 4% of a 12-quarter rolling average balance. Some endowment funds, whether owned by the diocese or by a trust, are unrestricted and not subject to restriction or designation regarding the use of the income provided through appropriate draws. These unrestricted funds represent approximately 3.6% of total budget income. The remaining funds, representing 19.8% of the budget, have some restriction on the use of the income, but in many cases the restriction is consistent with the regularly anticipated expenses of the diocese. There are a few funds, however, where the restrictions call for close monitoring and measurement. In some cases, not all available funds are utilized within a given year, resulting in surplus funds from an endowment that can build up over time. Bishop's Directed Funds applied to the annual budget account for an additional 5.8% of the overall budget. For 2022, the Budget Committee has included the use of \$81,643 from three restricted endowment funds with such an available surplus. Together with dividend income, these account for an additional 2.5% of the total budget.

Agency Endowment Funds

Appendix A, pages 48-52, provides a summary of the history and use of Agency Endowments in addition to a chart of market values.

Agency Endowment Funds are a collection of funds owned outright by the diocese. The treasurer and Diocesan Council are ultimately responsible for the investment and use of these funds, though the Trustees of Donations serves as investment manager for most of the Agency Funds. Some of these "endowments" were established through fundraising efforts by the Diocese of Massachusetts, i.e. the Diocesan Advance Fund (DAF) in 1964 and Adventure in Mission (AIM) in 1983. Some are Council-designated funds, i.e. the "endowments" were established by Diocesan Council and therefore are considered "unrestricted" in that Council has the ability to "undesignate" at any time.

Diocesan Council relies on its Financial Advisory Committee to monitor these funds, and the Council has in place a written Investment Policy Statement (see www.diomass.org/inside/docs/investment-policy-statement). The spending policy draws from these funds are voted by either Diocesan Convention as part of the annual budget consideration or by Diocesan Council as needed during the year. In the audited financial statements of the diocese, the Agency Funds are included as "Investments" within the listing of Assets of the Diocese. As of June 30, 2021, the reported value of Agency Investments was \$36,286,543.

The proposed spending policy for 2022 is the same formula used by the Trustees of Donations: to draw 4% of a base that reflects the average of the market value over the past 12 trailing quarter average, calculated as of June 30, 2021. The total spending policy income available to the 2022 budget for Agency Funds is \$1,231,704, which is \$66,542 more than in 2021. The increase reflects the impact of market appreciation.

At the same time, Diocesan Council has unrestricted access to several funds in the endowment; both principal and income can be spent as long as Council approves. Such draws above and beyond the normal 4% draw are not treated as annual budget income, thus flagging them as

special actions in response to extraordinary circumstances. It is possible that some future strategic draw on the endowment could be needed if actual diocesan operations run at a significant deficit. Ideally, setting sufficient levels of reserves for adverse outcomes and maintaining strong financial controls throughout the year will prevent or minimize this type of supplemental draw.

Each fund has a history. Some are created by a gift or bequest, at times accompanied with a firm restriction or gentle guidance about the intended use of the gift. Some funds are designated by Diocesan Council; in these instances, future Council actions can revise or reverse the initial conditions applied. There are a variety of legal considerations, including what happens when the original intentions for a gift cannot be fulfilled. The Trustees of Donations and the chancellor of the diocese provide guidance when questions arise.

Our 2022 budget addresses expected needs of the diocese, consistent with fund restrictions and the mission of the diocese. Most diocesan income is from congregational assessments and unrestricted endowment income, so the issue of fund restrictions arises for just a small part of the budget. Furthermore, many restrictions are consistent with current needs.

Trust Endowment Funds

Appendix B, pages 53-56, provides a summary of the history and use of Trust Endowment Funds in addition to a chart of market values.

Trust Endowment Funds are funds owned by trusts that are legal entities distinct from the diocese. The Trustees of Donations (TOD) manages the trusts according to conditions in the legal documents that created the trusts and identify the beneficiaries. The various legal trustees of these trusts control the investment of these funds.

In 2022 the TOD will distribute 4% of a base amount defined as the average of the market value of each fund measured at the end of each calendar quarter from September 2018 through June 2021. As of June 30, 2021, the reported value of these trust investments was \$29,699,321.

There are a few funds with restrictions that require the TOD to deviate from the general spending policy formula. In some cases, the distribution is limited to dividend income produced by the fund, or, in other cases, all income must be reinvested for a specific period of time. The table of projected trust income for these funds is an estimate of the income available in 2022.

The total spending policy income available in 2022 (\$968,725) is an increase of \$44,188 from 2021, primarily due to market changes.

Almost all of the trust funds for which the diocese is a beneficiary are owned and managed by the TOD. There are three other trust funds with different trustees, and the projected income from these trusts is included as trust dividends and other interest income.

The TOD is the legal owner of most of the relevant trust funds and is also the investment manager for most of the agency funds directly controlled by the diocese. The TOD's investment vehicles—the Diocesan Investment Trust (DIT) Stock Fund and the DIT Bond Fund, as well as the Fossil Fuel Free Fund—are also available to individual congregations and other Episcopal organizations for their own agency funds. There are 147 DIT participants.

There are 28 seats for Trustees of Donations. Three trustees are diocesan officers, five are elected by Diocesan Convention, five are appointed by the bishop and 15 are elected by the trustees themselves. Additional information about the TOD is found at www.trusteesofdonations.org.

Interest and Dividends

The estimate for 2022 dividend and interest income is \$149,000. Of this, approximately 43% is restricted. The other sources of income recorded here are three charitable remainder trusts not held by the Trustees of Donations. Interest income is primarily from clergy loans.

The diocesan portfolio also includes loans to congregations (separate from those made through the Stokes Fund loan program).

Bishop's Directed Funds

Appendix C, pages 57-59, provides a summary of the history and use of Bishop's Directed and Discretionary Funds in addition to a chart of market values.

Within the business affairs of the diocese, as organized by its constitution and canons and legal incorporation within Massachusetts, the bishop diocesan is an officer of the diocese. There is no legally distinct entity distinguishing the office of the bishop from the diocese itself. However, there is a historical precedent and tradition within the Trustees of Donations to identify "the diocese" as the beneficiary of some trust funds and "the bishop" as the beneficiary of other trust funds. The latter group is known as the Bishop's Directed Funds (BDFs).

Of the many funds owned by the Trustees of Donations, 30 funds with a market value of approximately \$17,471,321 (as of June 30, 2021) are for the benefit of our diocese as determined by the bishop diocesan, and the Trustees of Donations provide an annual spending policy for these trusts. The generosity of past donors and the bishop diocesan makes it possible to fund new ventures in mission and mission initiatives through the diocesan budget.

The 2022 budget includes \$541,909 of income from Bishop's Directed Funds, which represents all of the restricted draw and 85% of the unrestricted available BDF income for the year. At the same time, the BDFs are also available to support initiatives identified by the bishop diocesan during the course of the year. For this reason, a small part of the total BDF income is held in reserve. Bishop's Discretionary Funds are not included in the budget for 2022.

INCOME FROM OTHER SOURCES

Various other sources of income are estimated at 13.9% of total income for 2022.

Property Rental

The diocese now leases the parish hall of the closed All Saints' Church in Stoneham to the Boys and Girls Club of Stoneham and Wakefield.

Unrestricted Contributions and Miscellaneous Income

An estimated \$324,800 in income is derived primarily from contributions from participants in diocesan events and programs.

Annual Fund

The 2022 Annual Fund goal is set at \$300,000 to support mission initiatives. If the Annual Fund generates more than its goal, the income requirements from other sources potentially could be reduced or the additional funds could be allocated elsewhere.

Mission Initiatives Revenue

Fee income, grants and contributions from the Chinese Ministry, Life Together and MIT chaplaincy are budgeted at \$413,050 for 2022. This line also includes \$42,000 for in-kind use of the Allston rectory by CRECHE.

Other Income

We anticipate additional income of \$243,700 from PPP loan forgiveness, less 15% held back for the assessment from The Episcopal Church, as well as a reserve for Parochial Report corrections in accordance with a vote by Diocesan Council. Also included in this number is a portion of the income anticipated from the federal Employee Retention Credit.

Proceeds from Closed Congregations (No income projected for 2022)

The Closed Parish Net Proceeds Fund shows no income because the monies generated by the closing and sale of the Church of the Holy Spirit and its rectory in Wayland are frozen while decisions are made about the removal and relocation of cremated remains from the churchyard. Once this process is completed, a final accounting will be made available and use of the funds will be determined by Diocesan Council according to its policy for such funds. No decision has been made about the disposition or development of properties of two other congregations closed in 2018, All Saints' Church in Stoneham and the Church of the Good Shepherd in Fairhaven, so no income is included.

EXPENSES

The following charts and cost center descriptions provide detail for each area of the 2022 budget. Each area of the budget is shown as follows: 2022 proposed budget with the 2021 budget (top) and the 2020 actuals (bottom) for comparison. Each row is identified by a specific cost center code and description. As noted in the budget overview, there are seven expense areas:

- Mission Strategy Disbursements
 - Support for the Wider Church (pages 25-26)
 - Grants to Congregations and Special Ministries (pages 27-29)
 - Resources for Clergy (pages 30-31)
 - Mission Initiatives (pages 32-38)
- Mission Strategy Support
 - Episcopate and Governance (pages 39-41)
 - Resources for Congregations (pages 42-44)
 - Facilities and Administration (pages 45-47)

Depending on the expense area, there are up to five columns of figures that break down each cost center into the following components:

Program Expenses: Main program activities for the cost center.

Compensation and Benefits: All compensation and benefit-related expenses for diocesan staff. Salaries for the bishops and diocesan staff are increased by 3%, in line with the recommendation of the Compensation and Benefits Committee. An estimated 3.5% increase in the cost of health care coverage is included for 2022.

Operational and Support Services: Travel, hospitality, office costs and other types of supporting expenses. Expense lines of the bishops and senior staff, which were cut by 20% in 2021, are largely restored to pre-pandemic levels.

Management and Professional Services: Payments to contractors and external service providers for financial, accounting, legal, consulting, maintenance and similar services. Included in this column are managed IT support, our human resources consultant, and a projection of risk management costs.

Program Revenue Offset: Revenue collected by the cost center's programs explicitly to offset its costs. These offsets represent the difference between gross expenses and net expenses within the budget.

**Tables for each expense area follow,
accompanied by a narrative explaining each item.**

Support For The Wider Church					
2022 Budget, 2021 Budget and 2020 Actual					
Description	2022 Budget			2021 Budget	
	Program Expenses	Total Expenses (Gross)	Program Revenue Offset	Total Budget (Net)	2021 Budget
CC1213 Mass. Scholarship for African Students in America	13,303	13,303		13,303	12,520
CC3511 Sustainable Development Grants	48,269	48,269	-	48,269	37,076
CC3931 Episcopal City Mission	30,000	30,000	-	30,000	30,000
CC3952 Native American Ministries	1,018	1,018	-	1,018	937
CC3952 United Thank Offering	1,018	1,018	-	1,018	936
CC4251 Mass Council of Churches	45,000	45,000	-	45,000	45,000
CC4421 Province I Assessment & Program	16,179	16,179	-	16,179	16,179
CC4431 The Episcopal Church Assessment	770,000	770,000	-	770,000	750,000
Totals	924,787	924,787	-	924,787	892,648
2020 Actual					
	Program Expenses	Total Expenses (Gross)	Revenue Offset	Total	
2020 Actual					
CC1213 Mass. Scholarship for African Students in America	-	-	-	-	
CC3511 Sustainable Development Grants	29,004	29,004	-	29,004	
CC3921 BCH Camp & Conference Center	2,096	2,096	-	2,096	
CC3931 Episcopal City Mission	30,000	30,000	-	30,000	
CC3952 Native American Ministries	-	-	-	-	
CC4251 Mass Council of Churches	47,400	47,400	-	47,400	
CC4421 Province I Assessment & Program	16,179	16,179	-	16,179	
CC4431 The Episcopal Church Assessment	764,121	764,121	-	764,121	
Totals	888,800	888,800	-	888,800	

Support for the Wider Church

The total 2022 budget for this area is \$924,787. The 2021 total was \$892,648.

- Mass. Scholarship for African Students in America: 1213

This provides scholarship money from a restricted fund to assist students from the African continent studying in Massachusetts. Income is estimated at \$13,303 for 2022.

- Sustainable Development Grants: 3511

This category represents an allocation of 0.7% of unrestricted diocesan income, \$48,269 in 2022, in support of the UN Sustainable Development Goals for grants to partners in developing nations.

- Restricted Endowments and Other: 3931, 3952

These amounts represent pass-throughs for endowments restricted to Episcopal City Mission (\$30,000) and Native American ministry (\$1,018) and the United Thank Offering (\$1,018).

- Massachusetts Council of Churches: 4251

The diocesan contribution to the Massachusetts Council of Churches is \$45,000.

- Province I Assessment & Program: 4421

The diocese's contribution to Province I (the Episcopal dioceses in New England) is level funded at \$16,179.

- Episcopal Church Assessment: 4431

The 2018 General Convention set a fixed formula which results in a \$770,000 ask for the Diocese of Massachusetts in 2022, increased from \$750,000 in 2021 due to higher normal operating income.

		Grants To Congregations and Special Ministries					
		2022 Budget, 2021 Budget and 2020 Actual					
Description	2022 Budget				2021 Budget		
	Program Expenses	Operational & Support Svcs	Total Expenses (Gross)	Program Revenue Offset	Total Budget Expenses (Net)	Total Expenses (Net)	
CC1001 Deaneries	-	4,800	4,800	-	4,800	3,840	
CC1002 Deans	18,000	-	18,000	-	18,000	13,500	
CC1101a Priest-in-Charge Consulting	11,500	-	11,500	-	11,500	10,800	
CC2011 Congregational Dev. Open Grants	100,000	-	100,000	-	100,000	50,000	
CC2012 Congregational Dev. Targeted Grants	60,000	-	60,000	-	60,000	10,000	
CC2013 Bristol County Case Fund Grants	157,416	-	157,416	-	157,416	148,159	
CC2014 Congregational Program Grants	39,839	-	39,839	-	39,839	36,721	
CC2015 Special Needs Ministry Grants	31,638	-	31,638	-	31,638	8,000	
CC2021 Sending Serving Grants	48,000	-	48,000	-	48,000	12,000	
CC2022 House of Mercy Grants	36,442	-	36,442	-	36,442	34,356	
CC2131 Congregational Formation Events	13,000	2,000	15,000	-	15,000	22,000	
CC2161 Congregational Consultants	5,000	-	5,000	-	5,000	2,500	
CC2211 Congregational Professional Support	-	9,000	9,000	-	9,000	5,000	
CC2221 Program Support -workshops and training	5,000	-	5,000	(2,000)	3,000	3,000	
CC3411 Strategic Curacies	119,370	-	119,370	-	119,370	115,000	
CC3421 Hispanic Ministries	30,000	-	30,000	-	30,000	30,000	
CC3431 African Ministries	40,000	-	40,000	-	40,000	35,000	
CCxxxx Asian/Multicultural Ministries (new)	5,000	-	5,000	-	5,000	-	
CC3921 Barbara C. Harris Center	32,277	-	32,277	-	32,277	32,173	
Totals	752,482	15,800	768,282	(2,000)	766,282	572,049	
2020 Actual							
	Program Expenses	Operational & Support Svcs	Total Expenses (Gross)	Revenue Offset	Total Expenses (Net)		
CC1001 Deaneries	-	997	997	-	997		
CC1002 Deans	-	1,759	1,759	-	1,759		
CC1101a Priest-in-Charge Consulting	4,000	-	4,000	-	4,000		
CC1213 Mass. Scholarship for African Students in America	-	-	-	-	-		
Additional COVID Relief Grants (used funds from COVID campaign)	122,899	-	122,899	-	122,899		
CC2011 Congregational Dev. Open Grants (used for COVID Relief in 2020)	100,000	201	100,201	-	100,201		
CC2012 Congregational Dev. Targeted Grants (COVID Relief in 2020)	60,000	-	60,000	-	60,000		
CC2013 Bristol County Case Fund Grants	94,343	-	94,343	-	94,343		
CC2014 Congregational Program Grants	38,409	-	38,409	-	38,409		
CC2015 Special Needs Ministry Grants	-	-	-	-	-		
CC2021 Sending Serving Grants	29,258	-	29,258	-	29,258		
CC2022 House of Mercy Grants	27,798	-	27,798	-	27,798		
CC2113 Resource Day	-	-	-	-	-		
CC2131 Congregational Learning Events	1,463	5,150	6,613	-	6,613		
CC2161 Congregational Consultants	73	1,563	1,636	-	1,636		
CC2211 Congregational Professional Support	-	2,056	2,056	-	2,056		
CC2221 Program Support -workshops and training	-	491	491	-	491		
CC3411 Strategic Curacies	92,756	-	92,756	-	92,756		
CC3421 Hispanic Ministries	25,000	-	25,000	-	25,000		
CC3431 African Ministries	29,500	568	30,068	-	30,068		
Totals	625,499	12,785	638,284	-	638,284		

Grants to Congregations and Special Ministries

Appendix D, beginning on page 61, provides a chart of congregational grants in 2020.

The total gross 2022 budget for this area is \$768,282. A program revenue offset of \$2,000 yields a net budget of \$766,282. The 2021 net budget total was \$572,049.

- **Deaneries and Deans: 1001, 1002**

These lines provide funding for gatherings of each of the 12 deaneries, deanery Confirmation expenses and expenses for each dean. They are restored to pre-pandemic levels.

- **Priest-in-Charge Consulting: 1101**

The amount of \$11,500, increased from \$10,800 in 2021, funds the priests-in-charge consultants program.

- **Congregational Development Grants: 2011, 2012**

Congregational Development Open Grants, awarded by a grants committee, are funded at \$100,000. Congregational Development Targeted Grants, awarded at the discretion of the regional canons, are funded at \$60,000. In the past two years, these lines were dramatically reduced in order to redirect funds for targeted pandemic response. They are now restored to pre-pandemic levels.

- **Bristol County Case Grants: 2013**

The draw for this grant program is \$157,416. The intended uses of the fund's income when it was established as part of the diocesan endowment include service to Bristol County residents in need, as well as the general and religious purposes of the diocese.

- **Congregational Program Grants: 2014**

This cost center contains specific grants to congregations funded by agency or trust endowments or supplemental sources. These restricted agency endowments support grants to St. John's, Sharon; Christ Church, Plymouth; and Emmanuel Church, West Roxbury. A trust fund provides a grant to Emmanuel Church, Boston.

- **Special Needs Ministry Grants: 2015**

The amount budgeted is the full draw from the remainder of the diocesan agency fund (7004H) that in previous years supported the St. Andrew's of the Deaf congregation in Natick, which closed in 2011. The use of the proceeds is determined by Diocesan Council, which has designated the funds for persons with special needs.

- **Sending Serving and House of Mercy Grants: 2021, 2022**

Each of the 12 deaneries is charged with awarding grants from two specific diocesan funds to support outreach activities. Deanery assemblies set the criteria and determine awards. Each deanery will have access to \$4,000 in 2022 for Sending Serving grants, restored to pre-pandemic level after a cut to \$1,000 per deanery in 2021. These grants require a match from grant recipients and are open to any outreach activity. The total of \$36,442 in account CC2022 is available to the entire diocese for House of Mercy grants, which require a focus on women and children in need (no match necessary). The funding sources for the House of Mercy grants are agency endowment 7002Y.

- Congregational Formation Events: 2131

This funds various formation, learning and resource-sharing events for congregational leaders, budgeted at \$15,000, down from \$22,000 in 2021, since many are now online events.

- Congregational Consultants: 2161

The amount of \$5,000, increased from \$2,500 in 2021, is for the expenses incurred by congregational consultants, who help congregations with best practices in finances, buildings, leadership and stewardship.

- Congregational Professional Support: 2111

This funding, designated at \$9,000, restored to pre-pandemic level, provides consultation and other professional support, along with related expenses, for the congregations of the diocese.

- Program Support–Workshops & Training: 2221

The amount of \$5,000 covers workshop and training programs, with an offset of \$2,000 collected in fees, for a net budget of \$3,000.

- Strategic Curacies: 3411

This \$119,370 provides one and a half FTE positions for newly ordained or mentored clergy to serve in congregations where they will receive mentoring as part of their ongoing formation.

- Hispanic Ministries: 2031

The 2022 budget designates \$30,000 to support Hispanic ministries in congregations.

- African Ministries: 3431

The budget for grants to African congregations is funded at \$40,000, an increase of \$5,000 to include emerging congregations.

- Asian / Multicultural Ministries: xxxx

This new budget line of \$5,000 is directed toward the support of Asian-American communities and ministries in our diocese.

- Barbara C. Harris Camp and Conference Center: 3921

This line includes a pass-through for a restricted endowment (\$2,277) and a \$30,000 grant.

Resources for Clergy

2022 Budget 2021 Budget and 2020 Actual

<u>Description</u>	2022 Budget					2021 Budget	
	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Total Expenses (Gross)	Program Revenue Offset	Total Budget (Net)	Total Expenses (Net)
CC1101b Newly Ordained Clergy	20,000	-	-	20,000	-	20,000	20,000
CC1211 Sabbatical Grants for Clergy	25,000	-	-	25,000	-	25,000	25,000
CC1212 Continuing Education	10,000	-	-	10,000	-	10,000	10,000
CC1221 Scholarships for Clergy Dependents	30,000	-	-	30,000	-	30,000	30,000
CC1223 Dill Campership	3,726	-	-	3,726	-	3,726	3,556
CC1231 Support for Retired Clergy	17,000	-	-	17,000	-	17,000	17,000
CC1331 Diaconate Program	24,000	-	-	24,000	(24,000)	-	-
CC1341 Clergy Family Network	1,000	-	-	1,000	-	1,000	1,000
CC1411 Pre Lenten Retreat	1,600	-	-	1,600	(1,600)	-	-
CC1421 Clergy Conference	-	-	85,000	85,000	(63,000)	22,000	22,000
CC1431 Clergy Day	3,000	-	-	3,000	(2,000)	1,000	1,000
Totals	135,326	-	85,000	220,326	(90,600)	129,726	129,556
2020 Actual							
<u>Description</u>	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Total Expenses (Gross)	Program Revenue Offset	Total Expenses (Net)	
CC1101b Newly Ordained Clergy	3,306	4,750	4	8,060	(200)	7,860	
CC1211 Sabbatical Grants for Clergy	25,000	-	576	25,576	-	25,576	
CC1212 Continuing Education	2,225	-	-	2,225	-	2,225	
CC1221 Scholarships for Clergy Dependents	32,000	-	-	32,000	(250)	31,750	
CC1223 Dill Campership	-	-	-	-	-	-	
CC1231 Support for Retired Clergy	-	800	88	888	-	888	
CC1321 New Call	-	-	36	36	-	36	
CC1331 Diaconate Program	78	13,565	3,022	16,665	(12,000)	4,665	
CC1341 Clergy Family Network	-	-	-	-	-	-	
CC1411 Pre Lenten Retreat	-	-	9,814	9,814	(7,346)	2,468	
CC1421 Clergy Conference	-	-	10,890	10,890	-	10,890	
CC1431 Clergy Day	-	-	32	32	-	32	
Totals	62,609	19,115	24,462	106,186	(19,796)	86,390	

Resources for Clergy

The total gross 2022 budget for this area is \$220,326, offset by \$90,600 for a net total of \$129,726. The 2021 net total was \$129,556.

- **Newly Ordained Clergy: 1101**

A total of \$20,000 is included for mentoring of newly ordained clergy by the Making Awesome Parish Priests (MAPP) program from the Bishop's Directed Funds.

- **Sabbatical Grants for Clergy: 1211**

The funds totaling \$25,000 for clergy sabbaticals come from two sources: an agency endowment fund in honor of Bishop Norman Nash and a Bishop's Directed Funds grant.

- **Continuing Education: 1212**

An amount of \$10,000 from the Bishop's Directed Funds for clergy continuing education.

- **Scholarships for Clergy Dependents: 1221**

An amount of \$30,000 from the Bishop's Directed Funds.

- **Dill Campership: 1223**

The spending policy income of \$3,726 is from a restricted Bishop's Directed Fund to support a scholarship to Camp O-At-Ka in Maine.

- **Support for Retired Clergy: 1231**

The Society for the Relief of Aged or Disabled Episcopal Clergy and the Society for the Relief of Widows, Widowers and Orphans of Clergy of the Episcopal Church both receive distributions from agency funds as well as from trust funds where the organizations are named as income beneficiaries. These distributions help retired clergy and widows, widowers and orphans of clergy. The books and records of these two organizations, because they are separate 501(c)(3) organizations, are not part of the diocesan budget. Because retired clergy and their families are living longer, the funds from the agency and trust funds need funding support. The 2022 budget allocates \$17,000, a combination of program and support expenses, including gatherings, and additional grants. The Bishop's Directed Funds provide a portion of this funding.

- **New Call: 1321**

New Call, a monthly gathering to support clergy in new assignments, is now being conducted under the guidance of the regional canons. Funding is no longer required.

- **Diaconate Program: 1331**

Estimated net \$0 after fees of \$24,000, based on projected participation. It includes expenses of the two archdeacons.

- **Clergy Family Network: 1341**

An amount of \$1,000 based on prior spending patterns. The funds assist with periodic events for clergy of our diocese and their families as a way for fostering companionship and wellness.

- **Pre-Lenten Retreat: 1411**

Budgeted at net \$0 after collection of participant fees.

- **Clergy Conference: 1421**

This funds the annual three-day spring gathering of diocesan clergy. Budgeted at \$85,000, offset by \$63,000 in fees collected, for a total net expense of \$22,000. The 2020 and 2021 conferences did not take place as in-person gatherings due to the pandemic, so a portion of the prepaid expenses are carried over from 2020.

- **Clergy Day: 1411**

This funds the annual one-day fall gathering of diocesan clergy. The expenses of \$3,000 are offset by \$2,000 in fees collected, for a total net expense of \$1,000.

Description	Mission Initiatives						2021 Budget
	2022 Budget			2020 Actual			
	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Total Expenses (Gross)	Program Revenue Offset	Total Budget (Net)	
CC3056 Life Together	51,180	307,980	90,840	450,000	(280,000)	170,000	170,000
CC3058 ProGente Connections	15,000	-	-	15,000	-	15,000	15,000
CC3061 -Grace Church Everett	37,000	-	-	37,000	-	37,000	37,200
CC3062 Kids In Community Lynn	25,000	-	-	25,000	-	25,000	22,000
CC3063 St. Andrews After School Program New Bedford	10,000	-	-	10,000	-	10,000	13,000
CC3064 St. Peters Waltham	30,000	-	-	30,000	-	30,000	14,000
CC3111 MIT Campus Ministry	3,300	181,000	-	184,300	(70,000)	114,300	76,638
CC3121 Boston University Campus Ministry	83,688	-	-	83,688	-	83,688	81,748
CC3136 BC/ NU Campus Ministries	10,500	135,000	-	145,500	-	145,500	130,626
CC3171 Tufts University Campus Ministry	33,235	-	-	33,235	-	33,235	33,017
CC3221 Grace Chapel Brockton	92,850	-	-	92,850	-	92,850	96,720
CC3231 St. Luke's/ San Lucas Chelsea	65,000	-	-	65,000	-	65,000	60,000
CC3241 Christ Church/San Juan Hyde Park	85,000	-	-	85,000	-	85,000	83,000
CC3251 St. Stephen's South End Boston	102,775	-	-	102,775	-	102,775	125,772
CC3311 Chinese Ministries Boston	15,000	36,050	-	51,050	(21,050)	30,000	15,000
CC3331 St. Mary's Dorchester	22,800	-	-	22,800	-	22,800	27,900
CC3341 San Pedro Salem	65,000	-	-	65,000	-	65,000	60,000
CC3351 Grace Church Lawrence	54,000	-	-	54,000	-	54,000	54,000
CC3371 St. Peter's The Bridge Dartmouth	35,000	-	-	35,000	-	35,000	35,000
CC3541 B-SAFE	165,000	-	-	165,000	-	165,000	175,000
CC3545 B-PEACE	35,000	-	-	35,000	-	35,000	30,000
CC3911 Cathedral Church of St Paul - Crossing	23,750	-	-	23,750	-	23,750	23,750
CC3911 Cathedral Church of St Paul - MANNA	30,000	-	-	30,000	-	30,000	20,000
CC4337 C.R.E.C.H.E. -in kind use	-	-	42,000	42,000	(42,000)	-	42,000
Mission Initiative Grants to be Awarded during 2022	44,397	-	-	44,397	-	44,397	-
Total - Mission Initiatives	1,134,475	660,030	132,840	1,927,345	(413,050)	1,514,295	1,441,371
	Funding from Mission Initiatives Committee Grant Awards*						
				1,310,295	1,233,068	77,227	
				371,050			
				246,000			
				1,927,345			

* Numbers shaded in grey are the grant amounts awarded by the Mission Initiatives Committee. The total is \$1,310,295.

Description	Mission Initiatives						Total Expenses (Net)
	2020 Actual						
	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Total Expenses (Gross)	Program Revenue Offset		
CC2132 Anti-Racism	-	-	-	-	(649)	(649)	
CC3056 Life Together	14,115	317,714	103,698	435,527	(265,413)	170,114	
CC3058 ProGente Connections	12,900	-	-	12,900	-	12,900	
CC3061 Grace Church Everett	40,000	-	-	40,000	-	40,000	
CC3062 Kids In Community Lynn	12,900	-	-	12,900	-	12,900	
CC3063 St Andrews After School Program New Bedford	12,900	-	-	12,900	-	12,900	
CC3064 St Peters Waltham	12,900	-	-	12,900	-	12,900	
CC3111 MIT Campus Ministry	-	163,082	446	163,528	(70,911)	92,617	
CC3121 Boston University Campus Ministry	83,500	-	-	83,500	-	83,500	
CC3136 BC/ NU Campus Ministries	1,414	128,037	369	129,820	-	129,820	
CC3171 Tufts University Campus Ministry	32,001	-	-	32,001	-	32,001	
CC3221 Grace Chapel Brockton	104,004	-	180	104,184	-	104,184	
CC3231 St. Luke's/ San Lucas Chelsea	60,000	-	-	60,000	-	60,000	
CC3241 Christ Church/San Juan Hyde Park	83,000	-	-	83,000	-	83,000	
CC3251 St. Stephen's South End Boston	-	169,292	-	169,292	-	169,292	
CC3311 Chinese Ministries Boston	4,634	7,014	219	11,867	(2,873)	8,994	
CC3331 St. Mary's Dorchester	30,000	-	-	30,000	-	30,000	
CC3341 San Pedro Salem	60,000	-	-	60,000	-	60,000	
CC3351 Grace Church Lawrence	50,000	-	-	50,000	-	50,000	
CC3371 St. Peter's The Bridge Dartmouth	35,000	-	-	35,000	-	35,000	
CC3531 Committee on Palestine and Israel	-	-	1,662	1,662	(2,000)	(338)	
CC3541 B-SAFE	185,000	-	-	185,000	-	185,000	
CC3545 B-PEACE	40,000	-	314	40,314	-	40,314	
CC3551 Mission Through Partnerships	-	-	-	-	(1,450)	(1,450)	
CC3911 Cathedral Church of St Paul	43,000	-	-	43,000	-	43,000	
CC3953 Episcopal Relief and Development	-	-	-	-	-	-	
CC4337 C.R.E.C.H.E. -in kind use	-	-	42,000	42,000	-	-	
Totals	917,268	785,139	148,888	1,851,295	(343,296)	1,465,999	

Mission Initiatives

The total gross 2022 budget for this area is \$1,927,345, compared to the 2021 gross total of \$2,006,744. This decrease is due to a recalculation of program budgets, not due to a cut in the grants made to mission initiatives. Program revenue from the Life Together program, income from the Boston Chinese Ministry and MIT chaplaincy, and in-kind use of the Allston rectory for CRECHE, account for a revenue offset of \$413,050, yielding a net budget total for 2022 of \$1,514,295, compared to the 2021 net total of \$1,441,371. Grants to mission initiatives in 2022, less compensation and benefits, total \$1,310,295, approximately a 5% increase over 2021.

The Mission Initiatives Committee of the Diocesan Council is charged with seeking out ways to bring resources to the congregations, programs and chaplaincies funded through the diocesan budget, and bringing funding recommendations to the Council.

• Life Together: 3056

Life Together is a one- to two-year residential Christian formation program for young adults between the ages of 21 and 32. During their fellowship year, which follows an academic calendar, all Life Together fellows work for social justice in nonprofit organizations and Episcopal churches across the diocese; pursue their own formation through a Christian formation curriculum centered around prayer, spiritual practice, skill-based leadership training and community; and live in intentional community with one another.

Eighty percent of alumni surveyed serve in some capacity in their churches and communities; 30 percent of Life Together fellows continue on to ordination in the Episcopal Church and other Christian traditions. Three alumni are currently discerning ordination in the Diocese of Massachusetts. In the 2021-2022 program year, Life Together is hosting six young adults:

- Micah Fellows are first-year fellows based in the greater-Boston area.
- Emmaus Fellows, second-year fellows based in the greater-Boston area, focus on deepening the capacity of site partners and the individual formation of the fellows.

Over the past several years, Life Together has built strong partnerships to secure substantial outside funding, resulting in a diverse and balanced funding structure. Including in-kind estimates, the total budget for 2022 is estimated to be \$450,000. External funding sources include fees from sites where fellows serve (at an average of \$15,456 per fellow), fundraising and grants. Diocesan funding in 2022 is set at \$170,000, level with 2021.

Life Together fellows live in intentional communities at a diocesan-renovated rectory owned by St. Mark's Church in Dorchester. In July 2021, the diocese sold 40 Prescott Street, Brookline, a residence used over many years for Life Together and the Boston University chaplaincy.

• ProGente Connections, Framingham: 3058

A grant of \$15,000, level with 2021, supports work among the Brazilian community in Framingham begun as part of the Metrowest Mission Hub. ProGente Connections is housed at St. Andrew's, Framingham, and is supported by Episcopal, Lutheran and Brazilian Presbyterian churches. It provides Portuguese and English language classes and engages in immigrant advocacy and support.

• Grace Church, Everett: 3061

Grace Church, Everett is a church that holds worship services in three different languages every Sunday: English, Dinka and French Creole. The three congregations are growing into one church as they nurture their children in the Christian faith. A grant of \$37,000 supports this community. The 2021 grant was \$37,200.

- Kids in Community, Lynn: 3062

A grant of \$25,000 funds this program at St. Stephen's, Lynn. Kids in Community provides afterschool programs for neighborhood children at low cost. The grant is increased from \$22,000 in 2021.

- St. Andrew's, New Bedford Afterschool Program: 3063

A grant of \$10,000 provides support to this afterschool initiative which was, for a time, part of the South Coast Mission Hub. This grant is decreased from \$13,000 in 2021.

- St. Peter's, Waltham: 3064

A grant of \$30,000 supports this largely Ugandan congregation which was received as a mission in 2018. It seeks to serve the immigrant communities in and around Waltham through immigration clinics and education around drug abuse. This grant represents an increase from \$14,000 in 2021.

- MIT Campus Ministry: 3111

The MIT campus ministry cost center provides for salary, expenses and benefits for a full-time chaplain employed by our diocese, plus program expenses, from a restricted endowment, of \$3,300. The ministry may raise additional funds through the MIT development office. In addition to two agency endowment funds that support campus ministry in general, an additional agency fund and a Bishop's Directed Fund provide support for the MIT ministry. Our chaplain splits her time between the activities of the Lutheran-Episcopal Ministry and the administration of Radius at MIT, which encourages students to reflect on and take action on the ethical issues of their day. Beginning August 2020, the Episcopal chaplain is serving as interim chaplain to the institute while a search is conducted. The Lutheran chaplain has increased hours during the interim period. The program revenue offset of \$70,000 includes estimated reimbursement to the diocese for a significant portion of the Episcopal chaplain's compensation and benefits during the search for a new chaplain to the institute.

- Boston University Campus Ministry: 3121

The Boston University campus ministry budget provides for salary, expenses and benefits for a full-time Episcopal chaplain employed by Marsh Chapel at Boston University, funded for 2022 at \$83,688. The Episcopal chaplain participates in the religious life of the university and provides worship opportunities in the Episcopal tradition.

- Boston College-Northeastern University Campus Ministries: 3136

Funding for these two campus ministries includes the compensation and benefits estimated at \$135,000 for a full-time chaplain employed by our diocese and a program grant of \$10,500 shared between the two campuses. The Episcopal Community at Boston College serves as a progressive Christian faith community at this Jesuit university. Through the chaplain's efforts, in collaboration with the Church of the Redeemer, Chestnut Hill, the ministry has been revitalized and has a new executive board of student leaders. New programs and initiatives have begun. Open Table is the Lutheran-Episcopal Chaplaincy at Northeastern University. Our chaplain collaborates with Northeastern's Center for Spirituality, Dialogue and Service to provide worship opportunities, pastoral care, service opportunities, spiritual formation and community. In the past year, Open Table has also collaborated with the heads of Northeastern's LGBTQA Center and Center for Intercultural Engagement to launch the Wholeness Initiative, a new student group to support queer Christian students at Northeastern.

- Tufts University Campus Ministry: 3171

An amount of \$33,235 provides one-half of the compensation for the Protestant chaplain, an Episcopal priest, at Tufts. The 2022 amount reflects cost-of-living increase for the half-time position. This chaplaincy is an integral part of the Tufts University Chaplaincy and works in an inclusive and ecumenical way to bear witness to the Gospel of Christ as it is expressed in main-line Christian traditions, and especially the tradition of the Episcopal Church.

- Grace Chapel, Brockton: 3221

Grace Chapel, Brockton is a vibrant multicultural Episcopal/Anglican faith community committed to expressing the healing power of God's love. Its strongest programs are its Brigade Youth Program and its Abigail's Women's Project. It became a mission of our diocese at the 2018 convention. This congregation worships and has office space in the First Lutheran Church in Brockton. The 2022 budget includes a grant to the congregation of \$92,850, decreased from \$96,720 in 2021.

- St. Luke's-San Lucas, Chelsea: 3231

A grant of \$65,000, increased by \$5,000 from 2021, supports this growing community that seeks to bring Jesus' love to the community, both through multicultural and bilingual worship and outreach programs. It reaches out into the community with special services that reflect the ethnic traditions of its members. It engages other churches in the area by inviting them to participate in the administration of the thrift store, food distributions and community meals.

- Christ Church-Iglesia San Juan, Hyde Park: 3241

A grant of \$85,000, increased by \$2,000 from 2021, supports Christ Church parish and Iglesia San Juan mission in Hyde Park. The congregations primarily serve the Nigerian and Hispanic immigrant communities that live in and around Hyde Park. They support a program that brings music lessons to children in the community and encourage vibrant, musical expression in their worship services.

- St. Stephen's, Boston: 3251

This line represents a grant of \$102,775 to this mission congregation in Boston's South End, a decrease from \$125,772 in 2021. The vicar's compensation and benefits, formerly paid through the diocesan payroll, are paid directly by the congregation since 2021. St. Stephen's is a diverse, multigenerational Christian community which enjoys a lively liturgy that incorporates a variety of styles and music. Services are conducted in Spanish and English. In conjunction with St. Stephen's Youth Programs (SSYP), a separately incorporated not-for-profit organization, youth programs and community organizing activities help to make the church a vital community resource and a model for faith communities seeking to live out their faith in service and the struggle for justice. See B-PEACE and B-SAFE on the next page.

- Boston Chinese Ministry: 3311

The Boston Chinese Ministry is located at the Cathedral Church of St. Paul. It is currently taking stock of its past and making plans for its future. The diocesan Treasurer's Office provides accounting services to the congregation. The 2022 gross budget of \$51,050 is offset by additional funds raised by the largely Cantonese-speaking congregation for its ministries through contributions and grants, projected at \$21,050, yielding a net budget of \$30,000. This represents an increase from the 2021 net budget of \$15,000.

- St. Mary's, Dorchester: 3331

The amount of \$22,800, reduced from \$27,900 in 2021, supports this congregation in Dorchester which worships in English and Spanish. The reduced funding is indicative of its growth and greater self-sustainability. St. Mary's celebrates "God's Rhythm, Delight in God's Flavor and unites in God's Power through ministries of Joy, Diversity and Justice" as it embraces the Jesus movement. It is growing its Latinx and social justice ministries.

- St. Peter's-San Pedro, Salem: 3341

The \$65,000 grant, increased by \$5,000 from 2021, will help the St. Peter's-San Pedro congregation which serves English and Spanish-speaking communities in Salem. The parish is experiencing significant growth in its Latino congregation. It recently made significant repairs to its historic church. It has an active food pantry and thrift store.

- Grace Church, Lawrence: 3351

The \$54,000 grant, level funded from 2021, supports this English and Spanish-speaking congregation in Lawrence. The congregation hosts community events, sponsors activities for youth and feeds the hungry. It was able to be helpful during the catastrophic natural gas situation in the fall of 2018 that affected Lawrence and surrounding communities. Esperanza Academy, a tuition-free, independent middle school in the Episcopal tradition welcoming girls of diverse faiths, races and cultures, is housed on the Grace Church campus.

- The Bridge, Dartmouth: 3371

Funding is to support an initiative of St. Peter's Church in Dartmouth to provide mental health outpatient support services to the greater New Bedford area. The Bridge is housed at St. Peter's, staffed by professionals, serving a vital need in the community, and funded through diocesan support, participant fees and independent fundraising. Its mission is to provide psychological, emotional and spiritual care through 1:1 counseling and therapy. The \$35,000 grant, level funded from 2021, is for continuing support of this program.

- B-SAFE: 3541

The B-SAFE program is the summer enrichment component of the St. Stephen's Youth Programs. In collaboration with many Episcopal churches and church members as well as other volunteers and funding partners, B-SAFE offers four summer enrichment programs in Boston (at St. Stephen's, St. Augustine's and St. Martin's, Epiphany School and Holy Spirit, Mattapan), serving elementary schoolers, providing middle schoolers with leadership and life skills education, and teens and young adults with professional development training and employment in the programs. As a separate 501(c)3, Friends of St. Stephen's Youth Programs, which supports the B-SAFE and B-PEACE programs, has its own set of financial controls and development efforts. For 2022 the program is budgeted a diocesan contribution of \$165,000 from diocesan and bishop's resources, reduced from \$175,000 in 2021.

- B-PEACE for Jorge: 3545

Established by Diocesan Convention in 2012, the Jorge Fuentes Antiviolence Task Force and its B-PEACE for Jorge campaign is funded at \$35,000 from Bishop's Directed Funds, increased from \$30,000 in 2021. The campaign addresses the root causes of gun violence through five focus areas: programs for youth, employment for teens, academic excellence in schools, communities of support for families and an end to gun violence through meaningful reform. St. Stephen's Youth Programs, Boston provides staff and fundraising support for this effort. Volunteers from across the diocese, as well as interfaith and civic partners, are committed to the campaign's projects to help end violence.

• Cathedral Church of St. Paul, Boston: The Crossing and MANNA: 3911

A \$23,750 grant, level funded from 2021, is budgeted to support the work of The Crossing. Its primary ministry is to provide a welcoming worship space for LGBTQIA+ and people in life transitions. It strives for inclusive language, lay leadership on par with clergy leadership and an all-encompassing welcome that communicates hope and a safe place for all.

A \$30,000 grant, increased from \$20,000 in 2021, supports the work of the MANNA (Many Angels Needed Now and Always) ministry with the homeless community in downtown Boston. MANNA seeks not only to welcome people across differences of class, wealth, culture, race and mental ability, but also to empower all people to claim their place as essential members of our community.

• CRECHE: 4337

This line item of \$42,000 reflects the value of in-kind use of the rectory at the former Church of St. Luke and St. Margaret in Allston. The diocese has entered a multiyear lease agreement with the former Boston-Cambridge Mission Hub, now separately incorporated as the Charles River Episcopal Co-Housing Endeavor (CRECHE), for the use of this rectory as it develops intentional, multigenerational households in the metro-Boston area. CRECHE is creating a network of mixed-income, intergenerational intentional communities in cooperation with the Episcopal Church. Its mission is to create a community-focused alternative to the for-profit housing market that is rooted in relationship and mutuality: co-housing communities in which people live like families, sharing meals, common spaces and the rhythms of home care. In addition to the community housed in the Allston rectory, CRECHE sponsors intentional communities in Dorchester, Newton Centre and North Cambridge. CRECHE is a collaborative effort between four congregations: Emmanuel Church, Boston; St. Bartholomew's, Cambridge; The Crossing, Boston; and the Episcopal Chaplaincy at MIT.

New Mission Initiatives: xxxx

The Mission Initiatives Committee has reserved \$44,397 for allocation to new mission initiatives in 2022. The committee will solicit applications in the coming months.

Episcopate and Governance							2021 Budget
2022 Budget, 2021 Budget and 2020 Actual							2021 Budget
Description	2022 Budget						Total Expenses (Net)
	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Mgt and Prof Svcs	Total Expenses (Gross)	Total Budget (Net)	
CC4000 Episcopal and Diocesan Support	-	461,000	-	-	461,000	-	488,852
CC4011 Bishop Diocesan	-	262,530	52,222	-	314,752	-	299,919
CC4012 Bishop Suffragan	-	217,500	28,889	-	246,389	-	224,229
CC4014 Canon to the Ordinary	-	183,800	9,980	-	193,780	-	188,382
CC4021 Assisting Bishops	-	-	10,000	-	10,000	-	10,000
CC4023 New Bp Transition Reserve	-	-	30,000	-	30,000	-	-
CC4024 Staff Sabbatical Reserve	-	-	8,000	-	8,000	-	10,000
CC4142 Lambeth Conference Reserve	-	-	5,000	-	5,000	-	5,000
CC4031 Chancellor	-	-	1,500	-	1,500	-	1,500
CC4061 Title IV	-	-	-	10,000	10,000	-	15,000
CC4099 Diocesan Contingency Reserve	-	-	-	-	-	-	49,237
CC4111 Diocesan Council	-	-	7,500	-	7,500	-	7,500
CC4112 Mission Implementation	-	-	47,000	-	47,000	-	36,000
CC4121 Standing Committee	-	-	3,000	-	3,000	-	6,000
CC4141 Diocesan Convention	25,000	-	40,000	-	65,000	(5,000)	43,000
CC4151 Journals and Diocesan Directory	-	-	2,000	-	2,000	-	5,000
CC4211 Archives	-	-	65,000	-	65,000	-	45,000
CC4261 Interreligious Commission	-	-	1,500	-	1,500	-	1,500
CC4311 Development Office	-	-	35,000	-	35,000	-	65,000
CC4411 General Convention Reserve	-	-	18,000	-	18,000	-	18,000
Totals	25,000	1,124,830	364,591	10,000	1,524,421	(5,000)	1,519,421
2020 Actual							
Program Expenses		Compensation & Benefits	Operational & Support Svcs	Mgt and Prof Svcs	Total Expenses (Gross)	Revenue Offset	Total
CC4000 Episcopal and Diocesan Support	-	497,107	-	-	497,107	-	497,107
CC4011 Bishop Diocesan	2,600	203,333	33,755	42,409	282,097	-	282,097
CC4012 Bishop Suffragan	-	194,595	10,838	35	205,468	-	205,468
CC4014 Canon to the Ordinary	-	186,281	8,981	-	195,262	-	195,262
CC4021 Assisting Bishops	-	11,253	1,267	-	12,520	-	12,520
CC4022 Retired Bishops	42	-	64	-	106	-	106
CC4023 New Bishop Search	-	-	30,000	-	30,000	-	30,000
CC4024 Staff Sabbatical Reserve	-	-	20,000	-	20,000	-	20,000
CC4031 Chancellor	-	-	-	-	-	-	-
CC4061 Title IV	-	5,700	148	1,236	7,084	-	7,084
CC4099 Diocesan Contingency Reserve	-	-	780	26,139	26,919	-	26,919
CC4111 Diocesan Council	-	-	7,684	-	7,684	-	7,684
CC4112 Mission Implementation	40,036	-	290	-	40,326	-	40,326
CC4121 Standing Committee	-	-	1,479	-	1,479	-	1,479
CC4141 Diocesan Convention	-	-	29,983	-	29,983	(100)	29,883
CC4142 Lambeth Conference Reserve	-	-	5,000	-	5,000	-	5,000
CC4151 Journals and Diocesan Directory	-	-	-	-	-	-	-
CC4211 Archives	-	3,706	212	-	3,918	-	3,918
CC4261 Interreligious Commission	-	-	-	-	-	-	-
CC4311 Development	5,566	-	23,595	5,613	34,774	-	34,774
CC4411 General Convention	-	-	18,000	-	18,000	-	18,000
Totals	48,244	1,101,975	192,076	75,432	1,417,727	(100)	1,417,627

Episcopate and Governance

The total 2022 gross budget for this area is \$1,524,421, with a program revenue offset of \$5,000, for a net total of \$1,519,421. The 2020 net total was \$1,519,119.

- **Episcopal and Diocesan Support: 4000**

This line includes compensation and benefits of \$461,000.

Staff included in this aggregate number are the executive assistants for the bishop diocesan and bishop suffragan, the assistant for governance and administration who also supports the canon to the ordinary, and the director of development. For a complete list of diocesan staff see Appendix E on page 68.

- **Bishop Diocesan: 4011**

This cost center includes compensation and benefits of \$262,530 for the bishop diocesan, as well as a budget for expenses of \$52,222. Compensation for the bishop diocesan includes the value of living in diocesan-owned housing.

- **Bishop Suffragan: 4012**

This cost center includes compensation and benefits of \$217,500 for the bishop suffragan, as well as a budget for expenses of \$28,889.

- **Canon to the Ordinary: 4014**

This cost center includes compensation and benefits of \$183,800 for the canon to the ordinary, as well as a budget for expenses of \$9,980.

- **Assisting Bishops: 4021**

Stipends and costs for assisting bishops, as needed, are budgeted at \$10,000.

- **New Bishop Transition Reserve: 4023**

In January 2015, Diocesan Council established a long-term fund and seeded it with \$250,000 to pay for the costs associated with discernment, election and transition. Council's goal is to contribute \$50,000 per year out of the budget. Subsequent contributions have brought the total balance in the reserve to \$450,000. The contribution to the reserve in 2022 is set at \$30,000.

- **Staff Sabbatical Reserve: 4024**

Beginning in 2019, a reserve account is established to fund future sabbaticals of the bishop diocesan and the canons. An amount of \$8,000 will be added to this reserve each year going forward.

- **Lambeth Conference Reserve: 4142**

An amount of \$5,000 is budgeted toward funding the cost of attendance of our bishops at the Lambeth Conference, a gathering of the bishops of the Anglican Communion generally held every 10 years. The next conference is set for summer of 2022.

- **Chancellor: 4031**

An amount of \$1,500 budgeted, with every effort made to assign legal costs to the specific cost center(s).

- Title IV: 4061

Canonical clergy disciplinary process, budgeted at \$10,000 for 2022. This includes \$3,000 stipends for three non-staff intake officers.

- Diocesan Contingency Reserve: 4099

This line has been eliminated in the 2022 budget. Expenses will be assigned to appropriate program areas or funded through Bishop's Directed or Discretionary Funds.

- Diocesan Council: 4111

The 2022 budget of \$7,500 is for expenses of Diocesan Council meetings and retreats.

- Mission Implementation: 4112

An amount of \$47,000, increased from \$36,000 in 2021, to fund the process of implementing the mission strategy required by canon, including microgrants to congregations. The increase reflects both re-instating the budget to its pre-pandemic level and a request for additional funding for a collaborative ministries working group.

- Standing Committee: 4121

The 2022 budget of \$3,000 is for expenses of Standing Committee meetings and retreats.

- Diocesan Convention: 4141

The 2022 gross budget of \$65,000, with revenue offset of \$5,000, for a net budget of \$60,000 assumes a two-day convention, and includes costs for voting and electronic equipment rental. The estimate includes carry-over of deposits for the 2020 and 2021 conventions which have been conducted virtually due to the pandemic.

- Journals and Diocesan Directory: 4151

This line is funded at \$2,000, with an effort to move toward digital resources.

- Archives: 4211

Funded at \$65,000, including anticipated expenses for archive storage and digitalization, as well as the employment of an archivist.

- Ecumenical and Interreligious Commission: 4261

Budgeted at \$1,500 for expenses of our two ecumenical officers.

- Development Office: 4311

An amount of \$35,000 is budgeted for events, mailings and other expenses, as well as operational and support services. Annual Fund costs are included.

- General Convention: 4411

A reserve to prepare for the expenses of sending a delegation to the Episcopal Church's triennial General Convention, \$18,000 will be accrued each year between conventions.

Resources for Congregations									
2022 Budget 2021 Budget and 2020 Actual									
Description	2022 Budget					2021 Budget			
	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Mgt and Prof Svcs	Total Expenses (Gross)	Program Revenue Offset	Total Budget (Net)	Total Budget (Net)	Total Expenses (Net)
CC1000 Support for Congregations -Personnel	-	1,438,536	75,500	-	1,514,036	-	1,514,036	1,471,770	-
CC1201 Clergy Transition Administration	-	-	2,000	-	2,000	-	2,000	-	5,000
CC1212 Continuing Education for Personnel	-	-	5,000	-	5,000	-	5,000	-	5,000
CC1311 Commission on Ministry	50,000	-	18,000	-	68,000	(7,000)	61,000	47,000	47,000
CC1312 Seminarians	54,000	-	-	-	54,000	-	54,000	54,000	8,000
CC1501 Support For Networks	3,000	-	8,000	-	8,000	-	8,000	8,000	6,000
CC2133 Safe Church	-	-	-	-	3,000	-	3,000	-	1,000
CC2231 Committee Support	-	-	2,000	-	2,000	-	2,000	-	50,000
CC2240 Racial Justice Commission	50,000	-	-	-	50,000	-	50,000	25,000	33,600
CC2241 Creation Care Justice	25,000	-	-	-	25,000	-	25,000	35,000	35,000
CC2311 Diocesan Communications Operating Exp.	-	-	35,000	-	35,000	-	35,000	35,000	41,500
CC3001 Young Adult Initiatives	35,000	-	-	-	35,000	(30,000)	5,000	35,000	8,800
CC3011 Youth Ministry	67,500	-	4,000	-	71,500	(40,000)	31,500	41,500	7,500
CC3012 Youth Leadership Academy	44,000	-	4,800	-	48,800	(40,000)	8,800	8,800	1,928,836
CC4131 Diocesan Youth Council	7,500	-	-	-	7,500	-	7,500	7,500	1,438,536
Totals	336,000	1,438,536	154,300	-	1,928,836	(77,000)	1,851,836	1,794,170	1,576,644
2020 Actual									
Description	Program Expenses	Compensation & Benefits	Operational & Support Svcs	Mgt and Prof Svcs	Total Expenses (Gross)	Program Revenue Offset	Total Expenses (Net)	Total Expenses (Net)	Total Expenses (Net)
CC1000 Support for Congregations -Personnel	810	1,386,974	20,010	6,790	1,414,584	(7,925)	1,406,659	-	-
CC1111 Transition Ministries	-	-	-	-	-	-	-	-	581
CC1201 Clergy Transition Administration	-	-	-	4,791	4,791	(4,210)	581	-	39,958
CC1311 Commission on Ministry	3,956	-	25,021	17,276	46,253	(6,295)	39,958	-	59,732
CC1312 Seminarians	65,000	-	-	-	65,000	(5,268)	59,732	-	3,732
CC1501 Support for Networks	4,626	-	7,300	499	12,425	(8,693)	3,732	-	163
CC2133 Safe Church	-	-	163	-	163	-	163	-	-
CC2231 Committee Support	-	-	-	-	-	-	-	-	20,161
CC2311 Diocesan Communications Operating Exp.	-	1,017	19,144	-	20,161	-	20,161	-	17,995
CC3001 Young Adult Ministries	772	17,035	188	-	17,995	-	17,995	-	26,912
CC3011 Youth Ministry	22,296	-	6,775	4	29,075	(2,163)	26,912	-	534
CC3012 Youth Leadership Academy	66	1,230	73	-	1,369	(835)	534	-	217
CC4131 Diocesan Youth Council	719	-	308	-	1,027	(810)	217	-	-
Totals	98,245	1,406,256	78,982	29,360	1,612,843	(36,199)	1,576,644	1,576,644	1,576,644

Resources for Congregations

The total 2022 gross budget for this area is \$1,928,836, less \$77,000 in program revenue offsets, for a net total of \$1,851,836. The 2021 net total was \$1,794,170.

- **Support for Congregations–Personnel: 1000**

This line contains the total compensation and benefits costs of \$1,438,536, together with \$75,500 in operational and support services. Total personnel costs in this budget area are \$1,514,036. Staff included in this area are the three regional canons, the canon for immigration and multicultural ministries, the canon for ordained ministries, the communications director and communications assistant, the missionary for networking and formation, the youth missionary, one and a half administrative FTE positions and a part-time assistant for clergy records. For a complete list of diocesan staff see Appendix E, page 68.

- **Clergy Transition Administration: 1201**

An amount of \$2,000 to cover the cost of Oxford Document background checks.

- **Continuing Education for Personnel: 1212**

This line budgets \$5,000 for continuing education of diocesan staff in this area.

- **Commission on Ministry: 1311**

This program's net cost is budgeted at \$61,000, which includes resources for the Commission on Ministry's priority to fund seminarians whose first language is not English. The credit of \$7,000 is for fees paid by those in the ordination process, such as those for background checks.

- **Seminarians: 1312**

The amount of \$54,000 is based on average use in recent years from an agency endowment fund for scholarships for seminarians in the ordination process.

- **Support for Networks: 1500**

The mission strategy calls for "connecting and equipping networks of lay people, clergy and diocesan staff members who share a passion for particular forms of service and public advocacy." A primary focus for the missionary for networking and formation is to facilitate the work of networks already at work and others which will emerge to lead our diocese in Christian formation and discipleship, public advocacy and witness and service to particular communities. This line item of \$8,000 helps to fund the development of these networks.

- **Safe Church: 2133**

The line includes \$3,000 to facilitate Safe Church training in congregations. The amount is reduced from \$6,000 in 2021 since resources are now available online, with conversations encouraged in the local congregation.

- **Committee Support: 2231**

An amount of \$2,000 to provide hospitality and support for diocesan committees.

- **Racial Justice Commission: 2240**

This new line item, funded at \$50,000 through the Coburn Fund, supports the mission strategy call to enter "into a large-scale, authentic, and committed conversation about racism and other forms of oppression with the support of effective facilitators and training programs, in order to move us further into the essential work of racial justice and reconciliation."

- Creation Care Justice: 2241

This new line item, also funded through the Coburn Fund at \$25,000, supports the mission strategy goal of continuing “to foster a meaningful long-term conversation about caring for creation in order to inspire all our members and congregations to be more faithful stewards of our physical world, reduce carbon emissions, respond to the effects of climate change and advocate for sound climate policy.”

- Diocesan Communications: 2311

The 2022 budget is funded at \$35,000, increased from \$33,600 in 2021, to support a multi-dimensional, multimedia communications program promoting mission and ministry of our diocese and serving diverse internal and external constituencies.

- Young Adult Initiatives: 3001

In 2018 Diocesan Convention established a task force to examine successful models of engagement of adults in their 20s and 30s within and beyond the diocese; \$35,000 is allocated in the budget to fund young adult initiatives arising from the work of this task force, level funded from 2021.

- Youth Programs: 3011, 3012, 4131

The diocesan youth ministry develops and implements programs and retreats for middle and high school youth, including pre-Confirmation retreats, Diocesan Youth Council and an annual mission outreach program.

Facilities and Administration

The total 2022 gross budget for this area is \$2,081,873, offset by \$150,200, for a net budget of \$1,931,673. The 2021 budget total was \$1,706,531.

- Administrative Services–Personnel: 5000

This line contains compensation for staff assigned to this area. Compensation and benefits total \$795,668. Total personnel costs in this line in 2021 were \$664,049. Budgeted staff included in this area are the chief financial officer, controller, two accountants, payroll and benefits manager, missioner for property stewardship and a part-time sexton. For a complete list of diocesan staff see Appendix E, page 68.

- Administrative Services: 5011

This cost center includes support expenses of \$30,800 (office supplies, licenses, dues) along with outside service fees, including payroll and audit, totaling \$116,500. The cost center overall shows net budget of \$37,300, as the Treasurer's Office receives \$110,000 in fee income for financial and administrative services provided, and helps offset payroll costs associated with this work in line 5000. The largest sources of fee income are the Cathedral Church of St. Paul and the Trustees of Donations. In addition, the administrative services area receives \$25,000 per year from the Stokes Fund program to cover administrative costs associated with the loan program.

- Human Resources: 5021

A consultant is available to support human resources, budgeted at \$36,000. This figure, increased from \$6,000 in 2021, reflects a better estimate of the actual costs of providing HR support to our congregations.

- Information Technology: 5031

In the summer of 2020, the diocese changed to a managed IT service. The increased costs in this line are offset by a decrease in the administrative salaries line. The costs in this area cover important aspects of our operations including networking, software and hardware, Internet, telephone and conferencing, office equipment and electronic intrusion detection and prevention. The \$170,000 in costs are partially offset by fees received from the Cathedral Church of St. Paul and others of \$40,200, for a net cost of \$129,800.

- Risk Management: 5041

This amount is adjusted to \$73,905, based on projections related to the cost of insurance.

- Investments Expense: 5051

State Street receives a quarterly fee for the administration of a pooled income fund (estimated market value under \$150,000) for making the required distributions to the beneficiaries and tax reporting. The projected annual cost for 2022 is \$6,000.

- Boston, 138 Tremont Street: 5111

Included in this budget cost center is \$467,000 for payment in lieu of rent to the Cathedral Church of St. Paul, including an amount for office equipment and postage.

- Dorchester, 73A Columbia Road: 5121

Cost of maintaining the rectory of St. Mark's Church, leased as a residence for Life Together fellows, is budgeted at \$10,000.

- Boston, Commercial Wharf, Unit 6: 5122

This cost center reflects \$15,000 in condominium fees for the bishop's residence.

- Allston, St. Luke's and St. Margaret's: 5125

The property reverted back to the diocese in 2009 after the Church of St. Luke and St. Margaret closed. The diocese has been paying for its upkeep ever since receiving direct responsibility for the property. Bishop Gates, in consultation with the Standing Committee and Diocesan Council, has appointed an executive committee to develop a sustainable plan for use of this property, including program and office space for the Boston University School of Theology Anglican/Episcopal Community of Learning, as well as emerging congregations, an intentional community and neighborhood initiatives. The budget allocation for this property is \$15,000 in 2022. The rectory on this property is now leased to CRECHE with an associated in-kind value (this is reflected in cost center 4337 in the Mission Initiatives section of the budget, as well as in a comparable amount in the In-Kind Revenue section of the Income section of the budget).

- Diocesan Properties Maintenance: 5141

This cost center, budgeted at \$20,000, includes expenses for other closed church properties maintained by the diocese. In addition to the annual budget line item, there is a reserve for property maintenance established formally by Diocesan Council in January 2015 and seeded with \$650,000, with a current balance, before expenses, of \$780,000. The funding of this reserve in prior years is replaced by the recognition of depreciation expense described in cost center 7501.

- Depreciation—Equipment and Property: 7501

An amount of \$326,000 to be added to a depletion and reserve fund which will be used to replace or purchase new capital equipment (computers, servers, copiers, etc.). This brings the budget in compliance with the accounting principles utilized in our audits.

APPENDIX A: Summary of Endowment Funds and Investment Accounts

Agency endowments are funds owned by the Diocese of Massachusetts, overseen by the Diocesan Council and its Financial Advisory Committee, and invested through the Trustees of Donations.

The Reserve Account is owned by the Diocese of Massachusetts, overseen by the Diocesan Council and its Financial Advisory Committee, and invested with Fidelity. Trust endowments are owned and managed by the Trustees of Donations.

Note that the information presented here is based on primary and secondary sources. It should be viewed as our best information at this time, but not necessarily the final word or authority.

AGENCY ENDOWMENTS

Note: Some of these endowments were established through fundraising efforts done by the Diocese of Massachusetts, i.e. Diocesan Advance Fund (DAF) in 1964 and Adventure in Mission (AIM) in 1983.

<u>Account #/Name (Date received)</u>	<u>Value 6/30/2021</u>
D3025A: Ketchum Fund (1945) Account previously held by St. Luke's and St Margaret's, a parish which closed. Assets reverted to the diocese. Restricted for the poor and needy.	\$103,305
D7002C: John B. Coburn Endowment Fund (1986) The Rt. Rev. John B. Coburn served as XIII Bishop of Massachusetts, 1976-1986. Originally conceived as The John Bowen Coburn Chair of Theology for the Mission of the Church, a resource for visiting scholars to be present in congregations throughout the diocese, the Coburn Fund also is used to support theological programs and diocesan initiatives in ways that support congregational ministry. The Coburn Fund is currently used to support the work of the Racial Justice Commission and Creation Care Justice endeavors.	\$1,918,822
D7002D: C.L.T. Lee / B. Wong Fund (1988) To provide financial support for the development and strengthening of ministry among Asian Americans, especially financial assistance for persons to receive appropriate training to become leaders of Asian Christian congregations in the U.S.	\$175,445
D7002J: AIM / Hospital Ministry (1982) Income to be used to help provide a supportive Christian community in healthcare settings.	\$876,120
D7002L: Harriet G. Averill Fund (1976) One half of income to be paid to the United Thank Offering. One half of income is for Native American ministries.	\$61,100
D7002M: D A F Bishop Nash Fund (1971) Established to provide every year one clergy person, who has served at least 15 years in the diocese, a modest allowance for several months' travel and study. The Diocesan Advance Fund added to the endowment and, at present time, two clergy persons each year receive this benefit.	\$316,560
D7002N: Clergy Salary Fund (1967) A restricted fund established as a result of the Diocesan Advance Fund, the income of which is to be used to supplement clergy salaries in churches unable to provide adequate support. This fund also has been used for mortgage advances for clergy.	\$1,162,494
D7002O: A. E. Emery Camp Dennen Fund (1976) From the will of Arthur Emery 'to the diocese of the use of Camp Dennen located at Cedarville,' since acquired by the Town of Plymouth. Income from the fund currently is used to provide a grant to the Barbara C. Harris Camp and Conference Center.	\$68,373

D7002P: Frederic C. Lawrence / Rhinelander Fund (1968)	\$387,967
The Rt. Rev. Frederic C. Lawrence was bishop suffragan from 1956 to 1968. He also served as the chairman of the Bishop Rhinelander Foundation. Income initially was sent to the Bishop Rhinelander Foundation for support of the Harvard-Radcliffe chaplaincy. In recent years, the fund has supported campus ministry at MIT and the Life Together program, at the discretion of the bishop with the advice of Diocesan Council.	
D7002R: Caroline C. Haskett Fund (1978)	\$3,091
For the use of the Church Home Society to help orphaned children.	
D7002S: Adelaide R. Harris Fund (1978)	\$7,749
Memorial fund established by Maude I. Delhommeau for general purposes of the diocese.	
D7002T: The Eliza Gray Case TRS P E C (1926)	\$4,723,449
Originally the Eliza Gray Case Home, established for the widows and female orphans of clergy. When the home was sold, \$400,000 was donated to Trinity Church Home, now Sherrill House. Income from Case Trust is to be used to assist elderly residents at Sherrill House, and for purposes in southeast Massachusetts. Grants are overseen by the Bristol Case Fund Committee.	
D7002U: Campus Ministries Fund (1982)	\$365,707
Restricted fund established as a result of the Diocesan Advance Fund campaign, to support chaplains and programs in higher education.	
D7002W: Amelia Grant Schwarz Fund (Trust) (1947)	\$671,733
Income restricted to St. John's, Sharon for clergy housing costs.	
D7002Y: House of Mercy Fund (1969)	\$1,092,951
In December 1975, the Association for the Works of Mercy was legally dissolved and the assets turned over to the diocese. The Massachusetts Supreme Court decree states that the funds are to be maintained for the care and relief of women in need.	
D7003A: The Jessie B. Cox Fund (1980)	\$1,204,672
Income to be used to provide fellowship grants for deacons and other recently ordained clergy in training for one or two years, often in critical mission situations, under the supervision of an experienced clergy person. Also known as the Cox Fellows Fund.	
D7003B: William B. Tripp Memorial Fund (1987)	\$1,542,958
To support the position and program of the diocesan youth missionary, who will coordinate youth networks and groups and provide training and resources to adult advisors working with young people.	
D7003C: AIM Christian Witness in Education (1981)	\$1,456,927
Adventure in Mission fund, income to be used for Christian witness in educational communities.	
D7003D: Maurine C. Coburn Trust	\$260,464
A restricted fund in the Bishop's Directed Fund, the income of which is to be spent for the assistance of the clergy at the discretion of the bishop.	
D7003E: Youth on Mission (1981)	\$276,132
Funding provided to Adventure in Mission (AIM) for ministry with young people. Income to be used for the financial assistance to young people so that they may participate in conferences and other programs of the diocese, wider church and ecumenical youth organizations.	
D7003F: AIM William Coolidge Endowment FD (1983)	\$5,748,540
Income to be used for grants to parishes to support missionaries building new or renewed congregations in existing parishes, for the ministry among immigrant communities and for community ministries.	

D7003R: W. Chisolm Fund (1995)	\$142,716
Income only to be used at the discretion of the bishop and Diocesan Council. Trust under the will of Wallace Chisolm.	
D7004K: Elizabeth Bradford Storer & Florence Bartlett Storer Memorial Fund (2020)	\$665,291
Received via transfer from Choate, Hall & Stewart.	
D8000T: Frederick A. Reeve Fund (1991)	\$336,283
Income to be used at the discretion of the bishop.	
D8000V: Thomas M. Coffin Fund (1939)	\$199,338
Income for needy churches in diocese.	
D8000W: Abby Jackson Fund (1939)	\$112,207
Restricted for clergy compensation at Christ Church, Plymouth.	

COUNCIL DESIGNATED FUNDS

Note: These “endowments” were established by Council and therefore are considered “unrestricted” from a technical sense in that Council has the ability to “un-designate” at any time.

D7002E: African Scholarship Fund (1988)	\$399,161
Diocesan Council authorized the establishment of an endowment fund for a scholarship program for African students (also known as MSASA). The bishop, with the approval of Council, is responsible for the scholarship program and allocation of endowment income within the program guidelines.	
D7002G: Endowment for Maintenance (1990)	\$308,485
Diocesan Council minutes from the Dec. 7, 1989, meeting report a vote “to set aside 1/3 of all new unrestricted gifts over \$1,000 in an endowment for building maintenance and repair, until this endowment reaches \$500,000.”	
D7002X: General Endowment Fund (1960)	\$3,425,577
Unrestricted gifts and bequests are combined in the General Endowment Fund. No invasion of principal is possible without a vote of the Diocesan Council (May 1978 vote of Council). In recent years, Diocesan Council has voted to withdraw funds to help pay for the recent and future episcopal elections and transitions, to establish reserves for property and equipment maintenance, to acquire a residence and fund mortgages for the bishops and to help pay for renovations to the 138 Tremont Street, Boston buildings maintained by the Cathedral Church of St. Paul. This fund is also currently designated as the primary investment account for unrestricted bequests and gifts. Additions are reported annually to the Diocesan Council and its Financial Advisory Committee.	
D7002Z: Endowment Fund - Roslindale (1960)	\$137,995
Endowment fund for Our Saviour, Roslindale, which closed in 1987. When Council initially received these funds in 1992, it set a policy, continued since then, to provide half of the annual draw to Emmanuel, West Roxbury and the other half for diocesan programs. In 2011, half of the fund proceeds were transferred to the Fund for Congregational Vitality, and subsequent budgets have granted the full draw from this fund to Emmanuel.	
D7004E: Seminarian Education Endowment FD (2001)	\$1,935,101
Endowment established to support seminarian education.	
D7004H: Deaf Ministry Endowment (2003)	\$949,357
Originally established by Diocesan Council as an endowment fund for ministry among deaf persons, Council has since broadened the scope of the fund to include special needs ministries. This fund stems from one-half of the resources of the closed congregation, St. Andrew’s of the Deaf, Brookline.	

D7004I: Fund for Congregational Vitality \$5,009,649

This fund was initially established in 2011 with half of the net proceeds from nine closed congregations. Since then, Council has followed the same policy of putting a portion of proceeds from other closed congregations into this endowment fund. In addition, Council has consolidated existing endowment funds that were also created through the proceeds of closed congregations going back to the mid-1980s. The spending draw from this fund helps pay for the congregational grant programs, cost centers 2011 and 2012.

D8000X: Bishop's Entertainment Fund (1969) \$240,822

Income only to be made available to the bishop and bishop's spouse for expenses involved in providing hospitality for clergy of the diocese and their families and for the entertainment of visitors. In recent years this income has subsidized the annual diocesan clergy conference.

AGENCY ENDOWMENTS		Market Value of Fund - 6/30/2021	4% Draw
D3025A	KETCHUM FUND	103,305	3,362
D7002X	GENERAL ENDOWMENT FUND	3,425,577	116,471
D7002C	JOHN B COBURN ENDOWMENT FUND	1,918,822	63,948
D7002D	C.L.T. LEE / B. WONG FUND	175,445	5,847
D7002E	AFRICAN SCHOLARSHIP FUND	399,161	13,303
D7002G	ENDOWMENT FOR MAINTENANCE	308,485	10,281
D7002J	AIM / HOSPITAL MINISTRY	876,120	29,202
D7002L	HARRIET G AVERILL FUND	61,100	2,036
D7002M	D A F BISHOP NASH FUND	316,560	10,550
D7002N	CLERGY SALARY FUND	1,162,494	38,742
D7002O	A E EMERY CAMP DENNEN FUND	68,373	2,279
D7002P	FREDRICK C LAWRENCE/RHINELANDER FUND	387,967	12,930
D7002R	CAROLINE C HASKETT FUND	3,091	103
D7002S	ADELAIDE R HARRIS FUND	7,749	258
D7002T	THE ELIZA GRAY CASE TRS P E C	4,723,449	157,416
D7002U	CAMPUS MINISTRIES FUND	365,707	12,188
D7002W	AMELIA GRANT SCHWARZ FUND	671,733	23,020
D7002Y	HOUSE OF MERCY FUND	1,092,951	36,442
D7002Z	ENDOWMENT FUND - ROSLINDALE	137,995	4,599
D7003A	THE JESSIE B COX FUND	1,204,672	40,148
D7003B	WILLIAM V. TRIPP JR. MEMORIAL FUND	1,542,958	51,421
D7003C	AIM CHRISTIAN WITNESS IN EDUC	1,456,927	48,554
D7003D	MAURINE C COBURN TRUST	260,464	8,680
D7003E	YOUTH ON MISSION	276,132	9,203
D7003F	AIM WILLIAM COOLIDGE ENDOWMENT FD	5,748,540	191,579
D7003R	W. CHISOLM FUND	142,716	4,756
D7004E	SEMINARIAN EDUCATIONAL ENDOWMENT	1,935,101	64,490
D7004H	DEAF MINISTRY ENDOWMENT	949,357	31,638
D7004I	FUND FOR CONGREGATIONAL VITALITY	5,009,649	190,396
D7004K	STORER MEMORIAL FUND	665,291	18,247
D8000T	FREDERICK A REEVE FUND	336,283	11,207
D8000V	THOMAS M COFFIN FUND	199,338	6,643
D8000W	A. JACKSON FUND	112,207	3,739
D8000X	BISHOPS ENTERTAINMENT	240,822	8,026
TOTAL		\$36,286,543	\$1,231,704

APPENDIX B: TRUST ENDOWMENTS

<p>D1140I: Norden Memorial Fund (from closure of St. Paul’s Church, Peabody) (1999) The income or interest of the trust is disbursed to the Sabbatical Education Fund of the Diocese of Massachusetts.</p>	<p>\$56,276</p>
<p>D1150B: St. Paul’s Church, Revere (church closure) (1945) Per Commonwealth of Massachusetts Office of the Attorney General dated April 4, 2019, income can be used at the bishop’s discretion for the benefit of other churches and parishes of the Episcopal Diocese of Massachusetts located within a five mile radius of Revere, Massachusetts.</p>	<p>\$30,251</p>
<p>D1175A: Joel Foote Bingham Fund (from closure of All Saints’, Stoneham) (1984) Per Kaiser Law Group letter dated July 9, 2018, income should be used to benefit any mission of the diocese at the bishop’s discretion. However, if in the future a mission is re-established in Stoneham, the fund shall at that point be restricted and held exclusively for the benefit of that mission.</p>	<p>\$164,677</p>
<p>D1175B: Blanche Marcy Fund (from closure of All Saints’, Stoneham) (1979) Per Kaiser Law Group letter dated July 9, 2018, income from the fund may be used at the discretion of the bishop.</p>	<p>\$312,772</p>
<p>D2110A: Sarah A. McAllister Fund (from closure of St. George’s, Maynard) (1934) Per trust agreement and letter from Choate Hall & Stewart on March 29, 2010, to be used for building repairs at neighboring churches at the discretion of the Trustees of Donations.</p>	<p>\$4,836</p>
<p>D2110B: G & S Turner Memorial Fund (from closure of St. George’s, Maynard) (1955) Cy Pres judgment dated Sept. 15, 2011, to be held by the Trustees of Donations for the benefit of churches and parishes designated by the bishop.</p>	<p>\$20,272</p>
<p>D2130A : Sarah T. Weaver Fund II (from closure of Christ Ch., Somerville) (1923/1946) Per Kaiser Law Group letter dated April 26, 2017, income shall be used for the benefit of parishes and ministries in nearby towns including Cambridge, Medford, Malden and Arlington, as designated by the bishop. In the case of distributions made for ministry activities, the income of the fund shall be used approximately 1/3 for educational activities, 1/3 for worship-related expenses or other expenses, and 1/3 to be used at the discretion of the diocese.</p>	<p>\$222,027</p>
<p>D4065A: St. Matthew’s Endowment FD (1925) D4065B: Samuel & Emma Downing FD (1937) D4065C: Joseph C. Storey Fund (1915) D4065D: Mary A. Wilson Fund (1935) D4065E: A. Smith Fund for Rectory Maintenance (1896) D4065G: Martha Terry Fund (1827) (all from closure of St. Matthew and the Redeemer, South Boston) Cy Pres judgment dated Sept. 15, 2011, funds to be held by the Trustees of Donations for benefit of churches and parishes designated by the bishop.</p>	<p>\$221,748 \$11,686 \$128,685 \$67,769 \$98,158 \$411</p>
<p>D5015A: A. E. Gove Memorial Fund (from the closure of St. Paul’s, Brockton) (1961) Commonwealth of Massachusetts Office of Attorney General determined on Aug. 4, 2016, that the net income of the fund shall be paid for the benefit of all churches and parishes of the Episcopal Diocese of Massachusetts as designated by the bishop for their general charitable purposes.</p>	<p>\$37,921</p>
<p>D5015C: Frank H. Burnett Fund (from closure of St. Paul’s Church, Brockton) (2001) Letter from Kaiser Law Group on June 5, 2017, indicating that the fund shall be paid for the benefit of the Diocese of Massachusetts. The net income of the fund shall be used for educational purposes as may be determined by the proper officers of the diocese.</p>	<p>\$79,697</p>

D8050B: Katherine K. Abbott Fund (closed chapter, Episcopal Church Women) (1919) Per Kaiser law group letter dated Aug. 3, 2017, net income shall be paid to support missionary activities, programs and work performed exclusively by women within the diocese. Such missionary activities, programs and work shall include preaching, evangelism, education and other activities intended to encourage, assist and persuade others, including men and women, to follow, abide by or develop an interest in the teachings of Christ, The Episcopal Church and the diocese. These missionary activities, programs and work shall be selected in the discretion of the bishop.	\$182,944
D7000A: Diocesan Endowment Fund (1950) Endowment Fund for general purposes.	\$6,784,120
D7000B: Vote of Corporation (1987) General purposes per vote of Corporation. Several trust funds were combined into this in 1987.	\$2,695,630
D7000D: Fay Donation I (1885) Income to be used to aid in building new churches, repairing old churches or extinguishing church debts. Reviewed by Hemenway & Barnes.	\$351,978
D7000I: Churches and Chapels Fund (Vote of Corporation) (1875) Originally created as the Fund for the Erection of Churches and Chapels. In 1965, Diocesan Convention approved terms for distribution: income may be used to assist needy parishes and missions in the erection, alteration or rebuilding of churches or chapels. Reviewed by Hemenway & Barnes.	\$130,501
D7001E: Appleton Fund (1847) Income to be used as a portion of the salary for the clergy in charge of St. Stephen's Church, Boston.	\$73,047
D7001F : Bishop's Fund (1810) For the purpose of supporting the bishop.	\$1,713,817
D7001G: Bishop of MA Salary Fund (1955) Income to be applied toward the salary of the bishop.	\$215,786
D7001H: Bishop's House Fund (1874) For the housing of the bishop.	\$354,211
D7001I: Suffragan Bishop's Fund (1913) Income to be used for the support of a bishop suffragan for all episcopal services not covered by the original Bishop's Fund.	\$1,386,981
D7001J: Camilla Davenport Fund (1945) To apply income to the Diocese of Massachusetts for global partnerships.	\$54,327
D7001K: Cornelia A. French Fund (1946) Income to be used for the support of the diocesan house, and if not, then the cathedral.	\$1,214,511
D7001L : Katherine French Fund (1948) Income designated for Emmanuel Church, Boston.	\$252,424
D7001O: Ethel A. Clark Fund (1979) Income only to be used for the supply of clergy for needy parishes or for aiding in the maintenance of the ministry of such parishes.	\$1,663,667
D7001Q: Mary K. D. Babcock FD I (1947) Half for the diocesan libraries, half to the Diocesan Board of Missions for a permanent fund to be known as the Bishop Babcock Fund.	\$386,462

D7001R: Mary K. D. Babcock FD II (1949)	\$48,233
Income to be applied toward the work of the Parish Historians Department or the diocesan library, including the cost of meeting of parish historians and other expenses incidental to the conduct of such work.	
D7001S: Julia K. Davey Fund (1948)	\$120,105
Income for the general maintenance of the diocesan library.	
D7001T: William C. Winslow Fund (Vote of Corporation) (1948)	\$17,598
Income for the purchase of periodicals, journals and stationery for the diocesan house.	
D7001W: Works of Mercy Harvison Fund (1945)	\$64,988
Income to be used in support of the Association for the Works of Mercy. In December 1975, the Association for the Works of Mercy was legally dissolved and the assets turned over to the diocese. The MA Supreme Court decree states that the funds are to be maintained for the care and relief of women in need.	
D7001X: Amy Yeames Fund (1957)	\$77,973
After death of donor, income to be used to benefit residents of the Eliza Gray Case Home.	
D7001Y : Edith Munro Fund (1960)	\$34,055
After death of donor, income to be used to benefit residents of the Eliza Gray Case Home.	
D7002Q: A. C. Bullard FD Students (1944)	\$327,694
Income to be used for needy students, chosen by the bishop, at Episcopal Divinity School who are doing work for Christ Church, Hyde Park.	
D7003X: Patton Memorial Fund (1998)	\$1,771,931
Income to be used for general purposes of the diocese.	
D7004B: Patton Fund for Maintenance (2000)	\$146,135
Transferred from Patton Memorial Fund, as per Diocesan Council mandate to separate a percentage of all unrestricted gifts to an Endowment Fund for Maintenance. See Endowment Fund for Maintenance (D7002G) under Council Designated Funds.	
D7004C: Katherine M. Foster Trust (2001)	\$308,407
To the bishop and trustees, with request that income be used to help and assistance of small parishes.	
D7004D: Frank H. Burnett Fund (2001)	\$63,845
To be used for educational purposes as may be determined by the proper officers of the diocese.	
D9000Z: Abby Brown Trust (Vote of Corporation) (1990)	\$255,885
Income to be used for "general charitable and religious purposes."	
D9001B: Edmund F. Slafter Fund II (1906)	\$320,476
Half of income to be given to registrar of diocese. Half of income to be given to the librarian of the Episcopal Theological School for the increase and enrichment of the library of said school. Appropriate uses for this endowment currently are under review.	
D7000G: Benjamin Leeds Fund (1914)	\$7,224,402
Income to be used for 1) building and support of mission churches; 2) for the relief of aged and indigent clergy; 3) Society for Relief of Widows and Orphans of deceased clergymen; and 4) for St. Luke's Home for Convalescents in Roxbury. Reviewed by Hemenway & Barnes. Twelve percent of the distributions gets paid directly to the Sherrill House (formerly St. Luke's Home for Convalescents, Roxbury). Sherrill House is a separate entity from the diocese. The diocese receives the remaining 88% distribution from this fund, which is further allocated to both the diocese and societies (for which the diocese is fiscal sponsor).	

TRUST ENDOWMENTS	Market Value of	
	Fund -	4% Draw
	6/30/2021	
D1140I NORDEN MEMORIAL FUND	56,276	1,891
D1150B ST. PAUL'S CHURCH REVERE	30,251	1,024
D1175A JOEL FOOTE BINGHAM FUND	164,677	5,531
D1175B BLANCHE MARCY FUND	312,772	10,505
D2110A SARAH A MCALLISTER FUND	4,836	162
D2110B G & S TURNER MEMORIAL FUND	20,272	681
D2130A SARAH T WEAVER FUND II	222,027	7,458
D4065A ST MATTHEWS ENDOWMENT FD	221,748	7,450
D4065B SAMUEL & EMMA DOWNING FD	11,686	393
D4065C JOSEPH C STOREY FUND	128,685	4,323
D4065D MARY A WILSON FUND	67,769	2,277
D4065E A SMITH FUND FOR RECTORY MAINTENANCE	98,158	3,298
D4065G MARTHA TERRY FUND	411	14
D5015A AE GOVE MEMORIAL FUND	37,921	1,274
D5015C FRANK H. BURNETT FUND	79,697	2,677
D7000A DIOCESAN ENDOWMENT FUND	6,784,120	227,929
D7000B VOTE OF CORP DIOCESAN FUND - VOC	2,695,630	90,566
D7000D FAY DONATION I	351,978	11,826
D7000G BENJAMIN LEEDS FUND - VOC	7,224,402	213,625
D7000I CHURCHES AND CHAPELS FUND - VOC	130,501	4,385
D7001E APPLETON FUND	73,047	2,454
D7001F BISHOP'S FUND	1,713,817	57,580
D7001G BISHOP OF MA SALARY FUND	215,786	7,250
D7001H BISHOPS HOUSE FUND	354,211	11,901
D7001I SUFFRAGAN BISHOPS FUND	1,386,981	46,599
D7001J CAMILLA DAVENPORT FUND	54,327	1,825
D7001K CORNELIA A FRENCH FUND	1,214,511	40,805
D7001L KATHERINE FRENCH FUND	252,424	8,481
D7001O ETHEL A CLARK FUND	1,663,667	55,895
D7001Q MARY K D BABCOCK FD I	386,462	12,984
D7001R MARY K D BABCOCK FD II	48,233	1,620
D7001S JULIA K DAVEY FUND	120,105	4,035
D7001T WILLIAM C WINSLOW FUND - VOC	17,598	591
D7001W WK OF MERCY HARVISON FUND	64,988	2,183
D7001X AMY YEAMES FUND	77,973	2,620
D7001Y EDITH MUNRO FUND	34,055	1,144
D7002Q AC BULLARD FD STUDENTS	327,694	11,010
D7003X PATTON MEMORIAL FUND	1,771,931	59,532
D7004B PATTON FUND FOR MAINTENANCE	146,135	4,910
D7004C KATHERINE M. FOSTER TRUST	308,407	10,362
D7004D FRANK H. BURNETT FUND	63,845	2,145
D8050B KATHERINE K ABBOTT FUND	182,944	6,146
D9000Z ABBY BROWN TRUST - VOC	255,885	8,597
D9001B EDMUND F SLAFTER FUND II	320,476	10,767
TOTAL	\$29,699,321	\$968,725

**APPENDIX C: BISHOP'S DIRECTED FUNDS
(Unrestricted/Lightly Restricted)**

D8000D: Maria A. Appleton Dodge Fund (1970) Income to be split two thirds to the discretionary fund to aid for clergy and one third to diocesan scholarship program in the assessment budget.	\$2,173,635
D8000J: Thomas Nelson Memorial Fund (1898) Income to be used at discretion of the bishop for charitable or mission work, preferably by aiding the poorer clergy.	\$30,152
D8000K: H. S. Payson and Florence Rowe Fund (1963) Income to be used at discretion of the bishop for missionary purposes.	\$30,282
D8000L: Valentine Slatery Fund (1940) Income to be used at discretion of the bishop for general purposes of the churches in the diocese.	\$27,166
D8000P: Amelia Worthington Fund II (1951) Income to be used at discretion of the bishop for diocesan missions, and for such other purposes as the bishop may deem most advantageous for the welfare of the diocese.	\$828,025
D9000M: Sarah H. A. Burnham Fund (Vote of Corporation) (1936) Income to be used by the bishops and trustees for the general purposes of the diocese.	\$2,280,965
D9000Q: Eliza S. Hatfield Fund (Vote of Corporation) (1970) Income paid at the discretion of the bishop and Trustees of Donations for needy parishes or other purposes.	\$1,689,501
D9000S: Frances S. Parker Fund (Vote of Corporation) (1965) For general expenses in accordance with a vote of the bishop and trustees.	\$927,898
D9000U: Agnes Winslow Riley Fund (Vote of Corporation) (1972) No restrictions. Reviewed by Hemenway & Barnes.	\$470,007
D9000V: Sarah L. Slattery Fund (Vote of Corporation) (1972) For the general purposes of the diocese. Reviewed by Hemenway & Barnes.	\$165,751
D9000X: Francis L. Whittemore Fund (Vote of Corporation) (1973) No restrictions.	\$195,021
D9000Y: Robert E. Townsend Trust (Vote of Corporation) (1988) No restrictions or designation for use were stipulated.	\$114,759

**BISHOP'S DIRECTED FUNDS
(Restricted)**

D7001C : Percival L. & Julia A. Powell Fund (1986) Income to be paid to the bishop to relieve want or need for indigent persons known to them. The bishop is to be guided in their discretion, acting with the advice of the trustees.	\$451,229
D8000A: Monks / Stevens / Pittman (1913/1969/1971) Scholarship fund for young parishioners of any church in the diocese, at the discretion of the bishop in accordance with the financial needs of the scholarship candidates.	\$945,841

D8000C: Annie O. Baldwin Fund II (1952)	\$20,696
Income to be paid to the bishop for the use of the chapel in the diocesan house.	
D8000E: Paulina Cony Drown Fund (1960)	\$76,181
To be used under the discretion of the bishop for global partnerships.	
D8000F: Hill Fund (1962)	\$395,931
Income to be used for assistance of Episcopal youth, in such manner as may from time to time be determined by the bishop.	
D8000H: Laura R. Little Memorial Fund (1949)	\$75,301
Income to be used at the discretion of the bishop for missionaries when at home on furlough, prior consideration being given to missionaries from the Diocese of Massachusetts.	
D8000I : Edward F. McIntire Fund (1939)	\$22,485
Income to be used at the bishop's discretion for the education of Episcopal clergy, especially those in need.	
D8000M: Patience H. Sloane Fund (1940)	\$298,950
Income to be used at discretion of the bishop for aid of elderly or infirm women within the diocese to help bring comfort and happiness.	
D8000N: George Augustus Strong Memorial Fund (1914)	\$48,092
Income to be used at the discretion of the bishop for the comfort and assistance of those engaged in Christian service.	
D8000O: Amelia Worthington Fund I (1912)	\$573,330
Income to be used at discretion of the bishop for the increase of the salaries of such missionaries and clergy in the diocese.	
D8000Q: Sherbondy Fund (1976)	\$5,770
Income to be used by the bishop for assisting poorer clergy of the diocese or for other purposes at the bishop's discretion.	
D8000R: The Dill Fund (1976)	\$110,892
Income to provide scholarship aid to young persons who reside in Cambridge and/or Belmont, and desire to attend Camp O-At-Ka Inc. in East Sebago, Maine.	
D8000S: Anna Muirson Johnson Bellamy FD (1927)	\$41,302
The principal is to be lent without interest to parishes or missions as the bishop may think wise.	
D9000L: East Cambridge Fund – Ascension (Vote of Corporation) (1916)	\$114,253
Income to be applied for the support of the Episcopal Church in Cambridge or in its vicinity.	
D9000O: Fay Donation II (Vote of Corporation) (1885)	\$351,978
Income to be used to aid in the support of clergy and missionaries of the diocese.	
D9000P: William A. Gatchell Fund (Vote of Corporation) (1973)	\$1,117,310
Income used for the benefit of disabled or underprivileged children.	
D9000T: Swansea Rest House Fund (Vote of Corporation) (1910)	\$3,760,463
For the rest and recreation of the clergy of the diocese and their families. The Trustees of Donations voted to establish a fund for the Continuing Education of Clergy in September 1971.	
D9000W: C. Harrison Sowdon Fund (Vote of Corporation) (1911)	\$128,157
Income only to be expended for the relief of clergy or their families, or of small parishes in need, or at their discretion for any of the purposes set forth by vote of the Trustees of Donations.	

UNRESTRICTED BDF ENDOWMENTS	Market Value of Fund - 6/30/2021	4% Draw
D8000D MARIA A APPLETON DODGE FUND	2,173,635	73,029
D8000J THOMAS NELSON MEMORIAL FUND	30,152	1,013
D8000K S & F ROWE FUND	30,282	1,017
D8000L VALENTINE SLATERY FUND	27,166	913
D8000P AMELIA WORTHINGTON FUND II	828,025	27,820
D9000M SARAH H A BURNHAM FUND	2,280,965	76,635
D9000Q ELIZA S HATFIELD FUND - VOC	1,689,501	56,763
D9000S FRANCIS S PARKER FUND	927,898	31,175
D9000U AGNES WINSLOW RILEY FUND	470,007	15,791
D9000V SARAH L SLATTERY FUND	165,751	5,569
D9000X FRANCES L WHITTEMORE FUND	195,021	6,552
D9000Y ROBERT E TOWNSEND TRUST - VOC	114,759	3,856
TOTAL	\$8,933,161	\$300,133

RESTRICTED BDF ENDOWMENTS	Market Value of Fund - 6/30/2021	4% Draw
D7001C PERCIVAL L & JULIA A POWELL	451,229	15,160
D8000A MONKS/STEVENS/PITTMAN	945,841	31,778
D8000C ANNIE O BALDWIN FUND II	20,696	695
D8000E PAULINE CONY DROWN FUND	76,181	2,559
D8000F HILL FUND	395,931	13,302
D8000H LAURA R LITTLE MEMORIAL FUND	75,301	2,530
D8000I EDWARD F MCINTIRE FUND	22,485	755
D8000M PATIENCE H SLOANE FUND	298,950	10,044
D8000N GEORGE AUGUSTUS STRONG MEM FUND	48,092	1,616
D8000O AMELIA WORTHINGTON FUND I	573,330	19,262
D8000Q SHERBONDY FUND	5,770	194
D8000R THE DILL FUND	110,892	3,726
D8000S ANNA MUIRSON JOHNSON BELLAMY FD	41,302	1,324
D9000L EAST CAMBRIDGE FUND - ASCENSION	114,253	3,839
D9000O FAY DONATION II	351,978	11,826
D9000P WILLIAM A GATCHELL FUND	1,117,310	37,539
D9000T SWANSEA RESTHOUSE FUND	3,760,463	126,342
D9000W C HARRISON SOWDON FUND - VOC	128,157	4,306
TOTAL	\$8,538,160	\$286,797

OTHER FUNDS

Stokes Loan Program

More than half of the Diocesan Advance Fund (1964) proceeds went to support parish buildings, through grants for new construction and to seed an ongoing loan program. The loan program continues to this day, and is named in honor of the Rt. Rev. Anson P. Stokes III, who served as the 11th bishop from 1956 to 1970 (and during the DAF campaign).

Reserve Accounts

In January 2015, Diocesan Council established three new reserve accounts for property maintenance, episcopal elections and capital equipment, and it transferred \$1,050,000 from the General Endowment Fund to support these reserves. The creation of these accounts reduces the need to draw upon the General Endowment Fund for capital needs. The Executive Committee of Diocesan Council responds to requests for funding from these accounts. The value of these reserves were \$1,434,207 at June 30, 2021.

Stokes Gift

In July 1969, Mrs. Stokes established a restricted endowment for the bishop to provide hospitality for clergy of the diocese and their families and for the entertainment of visitors. This fund totaled \$2,158,880 at June 30, 2021.

Bishop Discretionary Funds

There are four endowments which are for the bishop's use at their discretion. These funds totaled \$7,015,870 at June 30, 2021, and the draw for 2022 will be \$235,716.

APPENDIX D: Grants to Congregations, Community Partners, Clergy Dependents and Global Partners in 2020

Grants shown are those awarded within calendar year 2020.

On occasion grant awards are withheld until the next year pending resolution of compliance issues. The corresponding 2020 actual numbers shown in tables referenced in each section may differ due to grants being distributed in a different year, as well as associated operational and support services.

African Ministries Grants

See 2020 Actual table in Grants to Congregations and Special Ministries, CC3431, page 27.

Church	Town	Project	Amount
Grace Church	Brockton	Boys' and Girls' Brigade Music Program	\$4,500
African Clergy Caucus	c/o St. Peter's, Cambridge	African Caucus Family Retreat	\$4,000
Grace Church	Everett	Saturday Sunday School Project	\$4,500
Christ Church/Iglesia San Juan	Hyde Park	Youth Evangelism	\$4,500
St. Stephen's (Kenyan)	Lynn	Eneza Injili-Spreading the Gospel through Music	\$7,500
St. Peter's	Waltham	Intergenerational Praise and Worship Program	\$4,500
Total			\$29,500

Case Trust/Bristol County Fund

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2013, page 27. These grants are supported by the Eliza Gray Case Trust, DIT 7002T.

Church	Town	Project	Amount
St. Peter's	Dartmouth	Dinner Church Ministry	\$1,500
		Campus Ministry-U.Mass. Dartmouth	\$4,500
		LGBTQ Ministry	\$4,000
Holy Spirit	Fall River	Carnival/Family Fun Day	\$2,600
		St. Nick Breakfast	\$1,800
St. Luke's	Fall River	Urban Youth Empowerment	\$13,000
Grace Church	New Bedford	Community Breakfast	\$5,500
		Laundry Love	\$2,000
St. Andrew's	New Bedford	Spirit of Grace Families	\$8,093
		Out-of-School Enrichment	\$18,000
Our Saviour	Somerset	Annelle Delorme-Hagerman Food Pantry	\$3,000
Christ Church	Swansea	Vet to Vet	\$2,400
		Games Night	\$950
		Community Summer Concerts	\$2,000
		Greater Council of Churches	\$6,000
		From the Cities to the Woods	\$18,000
Total			\$89,343

Clergy Children College Scholarships

See 2020 Actual table in Resources for Clergy, CC1221, page 30. These grants are supported by a Bishop's Directed Fund, the Swansea Resthouse Fund, DIT 9000T.

Scholarships awarded to 17 students **\$32,000**

Congregational Development Open Grants

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2011, page 27. These grants are supported by the Fund for Congregational Vitality, DIT 7004I.

No grants were made in 2020. Diocesan Council voted to reallocate these funds toward COVID-19 Emergency Relief Grants.

Congregational Development Targeted Grants

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2012, page 27. These grants are supported by the Fund for Congregational Vitality, DIT 7004I.

No grants were made in 2020. Diocesan Council voted to reallocate these funds toward COVID-19 Emergency Relief Grants.

Continuing Education Grants

See 2020 Actual table in Resources for Clergy, CC1212, page 30. These grants are supported by various Bishop's Directed Funds.

Clergyperson	Congregation	Program	Amount
Dorothea Littlepage	Power in Community, Roxbury/Dorchester	Fundamentals of Transition Ministry	\$500
Amy McCreath	Cathedral Church of St. Paul, Boston	Annual Conference of North American Deans	\$416
Jeffrey Mello	St. Paul's, Brookline	Becoming Beloved Community Summit	\$500
Terry Pannell	St. Mary's, Provincetown	Fundamentals of Transition Ministry	\$500
Paul Shoaf Kozak	Grace, Medford	Nuevo Amanacer	\$300
Noble Scheepers	Trinity, Marshfield	Interim Ministry Training	\$500
Total			\$2,716

COVID-19 Emergency Grants (by deanery)

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2012, page 27. These grants are supported by various annual budget funds reallocated by the Diocesan Council, as well as an appeal for donations.

Church	Town	Project	Amount
<i>Alewife</i>			
Our Saviour	Arlington	Parish administrator salary and equipment	\$4,000
St. John's	Arlington	Deep cleaning and sanitizing supplies	\$3,000
All Saints'	Belmont	Technology upgrades	\$1,500
St. Mark's	Burlington	Technology upgrades Staff salaries and expenses	\$1,000 \$3,500
St. Bartholomew's	Cambridge	Staff salaries and expenses Technology pilot program	\$4,000 \$5,000
St. Peter's	Cambridge	Technology upgrades Salaries for AfterWorks and Common Care	\$1,000 \$4,000
Christ Church	Waltham	Building expenses	\$4,000
St. Peter's	Waltham	Community needs	\$4,000
Good Shepherd	Watertown	Technology upgrades	\$1,500
<i>Boston Harbor</i>			
CRECHE	Boston	Community needs	\$3,200
Chinese Congregation	Boston	Community needs	\$4,000
common cathedral	Boston	Operating costs	\$2,500
St. Stephen's	Boston	Staff salaries Staff salaries and community needs	\$2,000 \$3,000
St. John's	Charlestown	Staff salaries	\$3,500
St. Mark's	Dorchester	Utilities	\$3,000
St. Mary's	Dorchester	Staff salaries and food pantry	\$3,500
St. John's	Jamaica Plain	Technology upgrades	\$3,500
St. Cyprian's	Roxbury	Technology upgrades	\$4,000
<i>Cape & Islands</i>			
St. Mary's	Barnstable	Technology upgrades	\$1,500
St. Christopher's	Chatham	Technology upgrades	\$2,500
Church of the Messiah	Falmouth	Technology upgrades	\$3,500

Church	Town	Project	Amount
St. Mary's	Provincetown	Technology upgrades	\$1,720
St. John's	Sandwich	Staff salaries	\$2,500
St. David's	South Yarmouth	Technology upgrades	\$3,500
Charles River			
Grace Church	Newton	Technology upgrades	\$1,500
St. John's	Newtonville	Technology upgrades	\$1,500
Concord River			
ProGente Connections	Framingham	Executive director salary	\$5,000
St. Andrew's	Framingham	Technology upgrades	\$3,500
St. Michael's	Holliston	Technology upgrades	\$4,000
St. Luke's	Hudson	Staff salaries and operating expenses	\$3,500
St. Mark's	Southborough	Technology upgrades	\$3,500
St. Elizabeth's	Sudbury	Community needs	\$2,000
Merrimack Valley			
St. James's	Amesbury	Staff salaries and utilities	\$4,000
Grace Church	Lawrence	Staff salaries	\$2,000
		Community needs	\$2,000
St. John's	Lowell	Staff salaries and utilities	\$4,000
St. Andrew's	Methuen	Technology upgrades	\$1,000
		Staff salaries	\$4,000
St. Paul's	Newburyport	Technology upgrades	\$3,500
St. Anne's	North Billerica	Technology upgrades	\$1,500
All Saints'	West Newbury	Technology upgrades	\$1,200
Mt. Hope-Buzzards Bay			
St. Peter's	Dartmouth	Staff salaries and technology upgrades	\$4,000
		Technology upgrades	\$4,000
St. Luke's	Fall River	Community needs	\$1,500
		Technology upgrades	\$1,000
		Parish use	\$1,168
		Community needs	\$2,332
Grace Church	New Bedford	Technology upgrades	\$3,500
St. Andrew's	New Bedford	Staff salaries and utilities	\$4,000
Our Saviour	Somerset	Staff salaries	\$4,000
Christ Church	Swansea	Technology upgrades	\$1,500
Mystic Valley			
St. Luke's-San Lucas	Chelsea	Utilities	\$1,000
		Community needs	\$2,500
Grace Church	Everett	Utilities	\$3,000
		Community needs	\$1,000
St. Paul's	Malden	Technology pilot program	\$5,000
		Staff salaries and cleaning	\$3,500
		Staff salaries and utilities	\$2,500
Trinity Church	Melrose	Technology upgrades	\$3,500
Good Shepherd	Reading	Technology upgrades	\$1,800
		Staff salaries	\$2,500
St. Elizabeth's	Wilmington	Staff salaries and utilities	\$4,000
Neponset River			
Christ Church/Iglesia San Juan	Hyde Park	Technology upgrades	\$1,000
		Staff salaries and utilities	\$4,000
		Staff salaries and building expenses	\$2,500

Church	Town	Project	Amount
St. Michael's	Milton	Technology upgrades	\$1,500
Grace Church	Norwood	Technology upgrades	\$1,500
St. John's	Sharon	Staff salaries	\$3,500
Emmanuel Church	West Roxbury	Technology upgrades	\$1,611.51
North Shore			
St. Stephen's	Lynn	Technology upgrades	\$1,500
		Technology upgrades - Kenyan congregation	\$1,500
		Community needs - Kenyan congregation	\$4,000
St. Mary's	Rockport	Staff salaries	\$3,500
Grace Church	Salem	Utility expenses	\$2,300
St. Peter's-San Pedro	Salem	Staff salaries and utilities	\$2,000
		Community needs	\$2,000
South Shore			
Emmanuel Church	Braintree	Staff salaries and utilities	\$3,000
St. Andrew's	Hanover	Emergency building repairs	\$3,500
St. John's	Holbrook	Technology upgrades	\$1,500
Christ Church	Quincy	Staff salaries	\$4,000
All Saints'	Whitman	Staff salaries	\$4,000
Trinity Church	Marshfield	Technology upgrades	\$1,500
Trinity Church	Rockland	Technology pilot program	\$5,000
St. Luke's	Scituate	Technology upgrades	\$1,067.39
Taunton River			
All Saints'	Attleboro	Staff salaries and community needs	\$4,000
St. Mark's	Foxborough	Staff salaries	\$4,000
St. John's	Franklin	Staff salaries and operating expenses	\$3,500
Our Saviour	Middleborough	Technology upgrades	\$1,500
Grace Church	North Attleboro	Staff salaries and utilities	\$3,500
		Technology upgrades	\$4,000
Bristol Trinity	North Easton	Staff salaries	\$3,500
St. Thomas's	Taunton	Community needs	\$3,500
		Technology upgrades	\$1,000
Total			\$273,398.90

Hispanic Ministries Grants

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2031, page 27.

Church	Town	Project	Amount
St. Luke's-San Lucas	Chelsea	Spanish and Bilingual Music Program	\$5,000
St. Mary's	Dorchester	Música Viva y Formación Continuado	\$3,500
Christ Church/Iglesia San Juan	Hyde Park	Support of New Ministry	\$1,500
Grace	Lawrence	Church Music Program	\$5,000
St. Anne's	Lowell	Hispanic Music Program	\$5,000
St. Peter's-San Pedro	Salem	Latino Music Program	\$5,000
Total			\$25,000

House of Mercy Grants (by deanery)

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2022, page 27. These grants are supported by the House of Mercy Fund, DIT 7002Y.

Church	Town	Project	Amount
Alewife			
St. Paul's	Bedford	Midwife Training - Haiti	\$1,000
Christ Church	Waltham	Diaper Depot	\$1,200
Boston Harbor			
Emmanuel	Boston	Boston Warm	\$1,400
St. Stephen's	Boston	Youth Programs Social & Emotional Support	\$1,415
Cape & Islands			
St. David's	South Yarmouth	Amazing Grace	\$2,815
Charles River			
St. Paul's	Newton Highlands	Centre St. Food Pantry	\$1,407.50
St. Andrew's	Wellesley	Family Promise MetroWest	\$1,407.50
Concord River			
Deanery Assembly	Concord River	ProGente Connections	\$2,500
Merrimack Valley			
St. Anne's	Lowell	Youth Alive	\$2,000
St. John's	Lowell	KALEIDOSCOPE	\$2,000
St. Paul's	Newburyport	Food Vouchers	\$800
Mt. Hope-Buzzards Bay			
St. Andrew's	New Bedford	Cultivating Peace + Surety for Children	\$2,815
Neponset River			
Advent	Medfield	New Life Home Refurnishing	\$995
Deanery Assembly	Neponset River	St. Stephen's B-SAFE Ministry	\$1,820
North Shore			
St. Mary's	Rockport	Young Adult Service Corps-Nelson Pike	\$1,407.50
Taunton River			
All Saints'	Attleboro	One Family, A Mission of Unity	\$2,815
Total			\$27,798

Mission Strategy Microgrants

See 2020 Actual table in Episcopate and Governance, CC4112, page 39.

Church	Town	Project	Amount
Good Shepherd	Acton	Immigration and Refugee Ed Program	\$300
St. John's	Arlington	Technology upgrades	\$1,200
St. Augustine & St. Martin	Boston	Technology upgrades	\$2,000
St. Stephen's	Boston	Parent support	\$2,000
St. Paul's	Brookline	Technology upgrades	\$2,000
Trinity Church	Canton	Technology upgrades	\$2,000
St. Peter's	Dartmouth	Technology upgrades	\$2,000
St. John's	Franklin	Technology upgrades	\$1,761
Trinity Church	Haverhill	"Church in a Bag" formation program	\$2,000
Grace Church	Lawrence	Webmaster Guru	\$2,000
St. Anne's-in-the-Fields	Lincoln	Racial Justice program	\$2,000
St. Stephen's	Lynn	Antiracism program	\$2,000
Grace Church	New Bedford	Technology upgrades	\$2,000

Church	Town	Project	Amount
St. Paul's	Newburyport	Video Ministry/Evangelism	\$2,000
Grace Church	Newton	Technology upgrades	\$2,000
Grace Church	North Attleboro	Technology upgrades	\$2,000
St. Peter's	Osterville	Technology upgrades	\$2,000
Christ Church	Plymouth	Technology upgrades	\$2,000
St. Mary's	Provincetown	Technology upgrades	\$2,000
St. David's	South Yarmouth	Technology upgrades	\$1,600
Trinity Church	Stoughton	Technology upgrades	\$2,000
Grace Church	Vineyard Haven	Advent App (youth hired to develop it)	\$2,000
All Saints'	Whitman	Technology upgrades	\$1,000
Music Directors	Diocese of Mass.	Music videos	\$1,600
Total			\$43,461

Mission Tithing Matching Grants

Mission Tithing Matching Grants are funded through funds remaining from the Together Now campaign, set aside as a global partnerships endowment.

Church	Town	Pilgrimage/Mission Partner Location	Amount
St. Stephen's	Boston	El Hogar, Tegucigalpa, Honduras	\$10,000
St. Paul's	Dedham	Diocese of St. Andrew's, Scotland	\$10,000
Total			\$20,000

Sabbatical Funds

See 2020 Actual table in Resources for Clergy, CC1211, page 30. These grants are supported by the Diocesan Advance Fund Bishop Nash Fund, DIT 7002M, and various Bishop's Directed Funds.

Church	Town	Clergyperson	Amount
Diocesan Staff		H. Mark Smith	\$2,200
Grace Chapel	Brockton	Moses Sowale	\$3,200
St. Paul's	Brookline	Jeffrey Mello	\$2,200
St. Andrew's	Edgartown	Chip Seadale	\$2,200
St. James's	Groveland	Kit Lonergan	\$3,200*
Our Redeemer	Lexington	Kate Ekrem	\$2,200
St. Stephen's	Lynn	Joseph Ngotho	\$3,200
Christ Church	Needham	Nicholas Morris-Kliment	\$2,200
Grace Church	Newton	Regina Walton	\$2,200
St. Andrew's	Wellesley	Adrian Robbins-Cole	\$2,200
Total			\$25,000

*Grant returned

Sending Serving Grants (by deanery)

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2021, page 27.

Church	Town	Project	Amount
<i>Alewife</i>			
St. John's	Arlington	Neighbors Eating All Together (NEAT) Community Dinners	\$300
St. James's	Cambridge	Helping Hand Food Pantry	\$1,250
St. Peter's	Cambridge	Common Care Meals	\$1,250
Christ Church	Waltham	Grandma's Pantry	\$1,200

Church	Town	Project	Amount
Boston Harbor			
Church of the Advent	Boston	Tuesday Night Supper	\$1,500
St. Stephen's	Boston	Youth Programs Teen Leadership Development	\$2,500
Charles River			
Good Shepherd	Waban	St. Stephen's Youth Ministry	\$4,000
Concord River			
St. Michael's	Holliston	Stockings of Hope + Angels in the Kitchen	\$4,000
Mt. Hope-Buzzards Bay			
Grace Church	New Bedford	Regathering with CDC Guidelines & Technology Committee	\$4,000
Neponset River			
Good Shepherd	Dedham	War Passage of a Black Sailor	\$350
St. Paul's	Dedham	Dedham Food Pantry	\$1,000
St. Michael's	Milton	B-SAFE Support: Lunch / Day of Fun Meals and Rides for Parishioners in Need	\$1,000 \$500
Grace Church	Norwood	B-SAFE Ministry	\$500
Emmanuel	West Roxbury	Rose's Bounty Food Pantry	\$500
North Shore			
St. Peter's	Beverly	St. Peter's Outreach Meals	\$2,000
St. Stephen's	Lynn	Women in Motion - Seeking and Serving	\$1,407.50
St. Andrew's	Marblehead	Online Racism Training	\$2,000
Taunton River			
All Saints'	Attleboro	One Family, A Mission of Unity	\$4,000
Total			\$29,258

Society for the Relief of Aged or Disabled Clergy

These grants are distributed by the society and are not reflected in the annual diocesan budget.

Served 32 clergy **\$111,525**

Society for the Relief of Widows, Widowers and Orphans of Clergy

These grants are distributed by the society and are not reflected in the diocesan budget.

Served 33 survivors **\$68,600**

Special Needs Ministries Grants

See 2020 Actual table in Grants to Congregations and Special Ministries, CC2015, page 27. These grants are supported by the Deaf Ministry Endowment, DIT 7004H.

No grants made in 2020.

Sustainable Development Grants

See 2020 Actual table in Support for the Wider Church, CC3511, page 25. These grants are supported by an allocation of 0.7% of unrestricted diocesan income in response to the UN Sustainable Development Goals for grants to partners in developing nations.

Church	Town	Mission Partner Location	Amount
St. Paul's	Bedford	Faculté des Sciences de Réhabilitation, Léogâne, Haiti	\$10,000
Our Saviour	Brookline	Princess Basma Centre, East Jerusalem	\$9,850
Trinity	Canton	St. Andrew's Church, Chamhawi, Diocese of Mpwapwa, Tanzania	\$10,000
Epiphany	Winchester	Hôpital Ste. Croix, Léogâne, Haiti	\$9,768
Total			\$39,618

APPENDIX E: DIOCESAN STAFF

(listed by area, as of September 2021)

Resources for Congregations

<i>Ordained Vocations</i>	Edie Dolnikowski, Canon for Ordained Vocations Patricia Zifcak, Assistant for Ordained Vocations (<i>part-time</i>)
<i>Regional Canons</i>	Carol J. Gallagher, Regional Canon, Central Region Martha L. Hubbard, Regional Canon, Northern & Western Region Kelly A. O’Connell, Regional Canon, Southern Region Jennifer Garrett, Assistant for Congregational Resources & Events
<i>Networking & Formation</i>	Martha S. Gardner, Missioner for Networking and Formation
<i>Multicultural Ministries</i>	Jean Baptiste Ntagengwa, Canon for Immigration and Multicultural Ministries
<i>Youth & Young Adults</i>	H. Mark Smith, Missioner for Youth and Young Adult Ministries
<i>Communications</i>	Tracy J. Sukraw, Director of Communications Bridget K. Wood, Communications Assistant
<i>Records & Societies</i>	Suzette Phillips, Assistant for Clergy Records and Retired Clergy & Survivors (<i>part-time</i>)

Episcopate and Governance

<i>Bishop Diocesan</i>	Alan M. Gates, Bishop Diocesan Laura Simons, Executive Assistant to the Bishop Diocesan
<i>Bishop Suffragan</i>	Gayle E. Harris, Bishop Suffragan David Ames, Executive Assistant to the Bishop Suffragan
<i>Canon to the Ordinary</i>	William C. Parnell, Canon to the Ordinary Chelsea Smith, Assistant for Governance and Administration
<i>Development</i>	Bliss Austin Spooner, Director of Development

Facilities and Administration

<i>Finance</i>	<i>Vacant</i> , Chief Financial Officer Tom Hamel, Controller <i>Vacant</i> , Senior Accountant <i>Vacant</i> , Accountant
<i>Human Resources</i>	Nathaniel Fasman, Payroll and Benefits Manager
<i>Property Stewardship</i>	Edward M. Cardoza, Missioner for Property Stewardship
<i>Remote Facilities</i>	Jaime Perez, Sexton
<i>Archives</i>	<i>Vacant</i> , Archivist

Mission Initiatives Employees

<i>Life Together</i>	Kelsey Rice Bogdan, Executive Director Jocelyn E. Collen, Associate Director of Training & Recruitment
<i>Aided Congregations</i>	Lily Leung, Administrative Assistant, Boston Chinese Ministry
<i>Aided Programs</i>	Raquel Riberti-Bill, Executive Director, ProGente Connections
<i>Chaplaincies</i>	Megan Holding, Chaplain, Northeastern University & Boston College Thea Keith-Lucas, Chaplain, MIT

Non-Stipendiary Program Coordinators

<i>Deacons</i>	Christiaan A. Beukman, Archdeacon Patricia Zifcak, Archdeacon
<i>Elder Care</i>	Phillip Flaherty, Missioner for Ministry with Older Adults Marilee Comerford, RN, Assistant Missioner for Ministry with Older Adults
<i>Global Partnerships</i>	Holly Hartman, Deacon for Global Mission Marilyn McMillan, Deacon for Global Mission



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