

Part VII  
**Managing Our Money – Diocesan Assessment**  
*(This is part of an ongoing series of articles about the  
church's finances by Dual Macintyre, Treasurer)*

Diocesan assessments are the principal method by which individual churches support the mission and ministry of the Diocese and, in turn, of the Episcopal Church. Assessments are calculated using a formula based on each congregation's ordinary expenses, with larger churches paying proportionately higher rates of assessment. The Diocesan Council, based on recommendations from the Treasurer's office, sets the formula and resulting assessments for the following year which are, in turn, approved at the annual Diocesan Convention. The Diocesan Council, by the way, is the representative governing body of the Diocese which acts on behalf of the Diocesan Convention when it is not in session, roughly equivalent to an Executive Committee that makes decisions when a board is not in session. After approval by the Council, the Treasurer's office then sends out a notice to each congregation containing a detailed calculation of the congregation's annual assessment for the following year. That's the process that has been followed for a number of years, with the formula being changed occasionally, but the variables changing each year.

The assessment for St. Paul's has remained fairly consistent from 2005 through this year because our operating expenses have decreased at the same time as the percentage in the formula increased. However for next year, our assessment will decrease significantly because the expense controls we have implemented have taken effect and the Diocese changed the formula percentage in recognition of the economic downturn. Please remember that the 2010 assessment is not official until approved by the Diocesan Convention in November, 2009.

2010 = \$46,300	2007 = \$70,400
2009 = \$75,600	2006 = \$73,000
2008 = \$74,600	2005 = \$75,000

What happens if a church can't pay its assessment? If a church has a short-term problem with payments, the Diocesan Council will normally defer payments until the church regains its financial footing. If, however, the non-compliance is deliberate, then canonical penalties will be imposed. In addition, certain benefits, including the appointment of new clergy, is available only to complying congregations.