

Mission Share
in the Diocese of
Southern Ohio

DSO's mission

As the Episcopal Diocese of Southern Ohio, we embody the Gospel of Jesus Christ and share in God's transformation of our communities with the Holy Spirit as our guide.

DSO's values

INTEGRITY

We are shaped by prayer and reflection, trusting the guidance of the Holy Spirit with mutual support and accountability. What we say, we mean, living honestly and faithfully.

RELATIONSHIP

We welcome and celebrate the diversity of the whole human experience, seeking to build inclusive community. We serve one another as partners in ministry and acknowledge when we fall short, seeking justice and reconciliation.

LOVE

We follow Jesus in the world, putting others before ourselves. We overcome fear with hope, estrangement with unity, guilt with forgiveness, and despair with joy, realizing God's beloved community.

What is mission share?

Mission share (a.k.a. assessment, fair share, or apportionment) is each congregation's contribution to our common mission and values.

We all contribute as members of the Body of Christ.

Mission share is one way we live out our theology of money:

- All that we are and all that we have comes from God
- God has given us enough when we share, from each according to their ability (Acts 2:44-47; Acts 11:27-30)
- Giving money away outside of our control is an important spiritual practice.

What does mission share fund?

DSO has unusually complicated finances, thanks to generous restricted endowments.

Mission share funds just under half of DSO's annual budget. Endowments including the William Cooper Procter Fund support the remainder, including Beloved Community, Latino ministry, Commission on Ministry, and diocesan residents.

For details by budget line items, see the budget spreadsheet.



Congregations
team to host
Senior & Junior
Warden Calls on
Zoom: 6-7 pm,
June 25, July 23,
August 27







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The Diocese of Southern Ohio: Episcopal Communities Following Christ





What was the Mission Share Formula Committee's mandate?

To craft a formula for mission share that is...

- Easy to use
- Clear
- Transparent
- Sustainable
- An expression of our diocesan values

While maintaining the current level of revenue, about \$2.44 million per year.

How is mission share calculated? Why is the formula changing?

Diocesan Convention approves a formula. The current formula was approved for 3 years (2021-24) and extended for one additional year (2025).

We need a new formula because:

- The current formula is expiring
- The input data changed when the Parochial Report was updated this year, so we cannot reuse the current formula
- The current formula had the intent of equity and fairness but the impact of confusion and lack of transparency.

What models are in use around the Episcopal Church?

Voluntary pledge

Flat percentage

Flat percentage with first \$X exempt

Tiers

Marginal rates

All based on sum of lines 3 and 5 of Parochial Report, total non-restricted revenue

What did the committee recommend?

Four tiers based on total non-restricted revenue

Less than \$200,000: 5%

\$200,001 - \$350,000: 8%

\$350,001 - \$1,000,000: 12%

More than \$1,000,001: 13%

WITH a glide path for growing congregations that are moving up a tier

Mission Share Glide Path

Mission Share Review Process

- The Diocesan Council has an established Mission Share Review Process to address parish circumstances.
- The growth from one tier to the next will be addressed by an administrative adjustment for the first year by one-half of the rate change between tiers.
- Mission Share Review Process remains as an option to address any further parish needs.

Administrative Relief

1/2 the rate for the first year
when transitioning from one tier to the next

<u>TNRR</u>	<u>Mission Share Assessment Rate</u>	<u>Assessment</u>	<u>Transition Glide Rate</u>	<u>Transition Year Assessment</u>	
200,000	5%	10,000			
200,001	8%	16,000	6.5%	13,000	1st Year
200,001	8%	16,000	8.0%	16,000	2nd Year
350,000	8%	28,000			
350,001	12%	42,000	10.0%	35,000	1st Year
350,001	12%	42,000	12.0%	42,000	2nd Year
1,000,000	12%	120,000			
1,000,001	13%	130,000	12.5%	125,000	1st Year
1,000,001	13%	130,000	13.0%	130,000	2nd Year