

**The goal for the Diocese of Cheyenne’s Annual Appeal,
Living & Giving In Christ: Unity Through Diocesan Ministries,
is calculated for each parish as follows:**

In general, the calculation is based on the sum of adding twenty percent of the difference between certain ordinary parish income (“Income”) minus certain ordinary deductions (“Deductions”), plus ten percent of investment income (“Investment Income”).

Specifically,

- **Income** is defined as the total of all collections (envelopes, plate, and holy days), all sacramental offerings, and all unrestricted donations.
- **Deductions** are defined as all school subsidies, mission subsidies, and 50% of the interest payments on debts.
- **Investment Income** is defined as the total of all net rental income, all royalty income, and all other “Realized Investment Income” as defined as money actually received by the parish, even if re-invested, and not mere fluctuations in the market prices of investment portfolios.

Accordingly, each parish’s prior fiscal year-end Income, Deductions, and Investment Income as per the respective parish’s fiscal year-end financial reports are utilized by the Diocesan Finance Office to calculate the goal for the next appeal cycle. For instance, parish financial statements from fiscal year ended 6/30/20 were utilized to calculate the goal for the *Living & Giving in Christ: Unity Through Diocesan Ministries* appeal that began in May 2021.

The appeal revenue funds most of the operational costs for the chancery. The Bishop and his staff provide the infrastructure behind all of the parishes and offer services that single parishes could not do alone which enables them to function more effectively. This includes:

- Clergy support;
- Parish and school ministries including legislative liaison activities, pastoral ministries, Tribunal Office, campus ministries, Hispanic ministries, and Catholic school leadership support;
- Office of Vocations, seminarian education, and diaconate formation;
- Administrative services including the Offices of Finance, Parish Services, and the Chancellor, as well as limited information technology support;
- Tithing: 10 percent of the appeal revenue from *Living and Giving in Christ* is contributed to USCCB national collections or not-for-profit state, national, and international entities;
- Outreach activities including the production of the *Wyoming Catholic Register*, issued quarterly, and giving \$100,000 to Catholic Charities of Wyoming; and
- Capital construction.

An example of the calculation follows for the fictitious Parish of ABC:

Parish of ABC 2021 Living & Giving In Christ Goal Calculation

	<u>FYE June 2020</u>	
20% Assessable Base Detail		
Envelope Collection	\$ 100,000	
Plate Collection	\$ 20,000	
Christmas Collection	\$ 7,000	
Easter Collection	\$ 6,000	
Holy Days Collection	\$ 3,000	
Sacramental Offering	\$ 250	
Unrestricted Donations	\$ 15,000	
Total Income	\$ 151,250	
Deductions:		
Mission Subsidy	\$ 2,500	
Parochial School Tuition Aid	\$ 10,000	
Parochial School Assistance	\$ 18,000	
Interest Payment on Debt @ 50%	\$ 5,000	
Total Deduction	\$ 35,500	
Total Assessable at 20%	\$ 115,750	
Goal Based on 20% Assessment		\$ 23,150
10% Assessable Base Detail		
Int/Div/Realized G/L - Current Assets	\$ 2,000	
Int/Div/Realized G/L - Invested Assets	\$ 48,000	
Interest/Fee on Loans	\$ 500	
Net Facility Rental (In-house priests net zero income)	\$ 10,000	
Royalty Income	\$ 180	
Total Assessable at 10%	\$ 60,680	
Goal Based on 10% Assessment		\$ 6,068
2021 Goal Total		\$ 29,218