

**Goals for the Diocese of Cheyenne's Annual Appeal,
Living & Giving In Christ: Unity Through Diocesan Ministries,
are calculated as follows:**

In general terms, 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, all interest income, and all dividend income, even if re-invested.

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 6/30/21 were utilized to calculate the goal for the *Living & Giving in Christ: Unity Through Diocesan Ministries* appeal that kicked off in early May 2022.

Further, the monies received from the appeal fund the majority of the costs of the chancery. The Bishop and his staff provide the infrastructure behind all of the parishes of the Diocese of Cheyenne - doing what single parishes could not do alone and enabling them to function. Specifically including primarily:

- Clergy support;
- Parish and school ministries including legislative liaison activities, pastoral ministries, Catholic schools, the Tribunal Office, campus ministries, and Hispanic ministries;
- The Office of Vocations, seminarian education, and diaconate formation;
- Administrative services including primarily the Offices of Finance, Parish Services, and the Chancellor as well as limited information technology support;
- Tithing for which the Diocese of Cheyenne contributes 10 percent of the annual *Living and Giving in Christ* appeal total to national collections and to not-for-profit state, national, and international entities;
- Outreach activities including primarily 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
2022 Living & Giving In Christ Goal Calculation

	<u>FYE June 2021</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		
Interest and Dividends - Current Assets	\$ 2,000	
Interest and Dividends - 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
2022 Goal Total		\$ 29,218

As shown in the goal calculation, the Diocese of Cheyenne's goal calculation for its annual appeal, *Living & Giving in Christ: Unity Through Diocesan Ministries*, includes assessment rates applied on unrestricted revenue sources of each parish in its best efforts to divide the appeal goal equally across the financial giving profile of the diocese. This appeal provides the majority of the funding for the Diocese of Cheyenne's chancery needs. Therefore, any appeal shortfall for any parish is the responsibility of the respective parish and is critical to the functioning of the Diocese of Cheyenne which does not collect a standard annual assessment, or cathedraticum.