



NOTES ON THE 2022 BUDGET OF THE EPISCOPAL DIOCESE OF WESTERN MICHIGAN

The Budget Committee of the Diocese is a subcommittee of the Finance Committee, comprised of CFO Tammy Mazure, Diocesan Treasurer Dave Croal, Diocesan Council Secretary & Assistant Treasurer Nominee Fr. Jared Cramer, Standing Committee President, Fr. Randall Warren, and lay members Colleen Walter and Patrick Foster. Additionally, the Canons Missioner attended meetings as able to share their insight and perspective on the various budget submissions.

The budget was then reviewed and further edited by the Finance Committee, comprised of CFO Tammy Mazure, Diocesan Treasurer Dave Croal, Diocesan Council Secretary & Assistant Treasurer Nominee Fr. Jared Cramer, Standing Committee President, Fr. Randall Warren, the Diocesan Canons Missioner, Mtr. Diane Pike and Wendy Stock. This budget which we present to Diocesan Council for review at their September 11, 2021, meeting is currently balanced.

Notes on Budgeted 2022 Income

- The budget includes anticipated general operating revenues of \$1,104,989, an increase of 3.8%, largely due to increases in budgeted apportionment payments (Acct 3100). In 2021, the Diocesan Council enabled parishes to retain their 2020 apportionment level, or the calculated apportionment, whichever would be lower. This budget would return to the normal calculation for apportionments. Two parishes are closing, St. Stephen's in Plainwell and St. Paul's in Dowagiac. Their apportionments have been removed from the budgeted total. We also know that smaller churches sometimes struggle to support our shared ministry as a diocese through the apportionment and think a reconsideration of apportionment calculations might be warranted.
- The Finance Committee is keenly aware that we are not out of the woods of this pandemic and that some parishes might need further apportionment relief in the coming year. *Thus, the Committee recommends that Diocesan Council extend the apportionment reduction request deadline to March 1, 2022, in case any parishes need further flexibility.*
- When designated revenue is included, the total diocesan budget would be \$1,545,974, an increase of 6.4%. It should be noted, however, that several designated revenue items are transfers from prior year savings offset by a corresponding expense. See, for example, Sale of Diocesan Staff Car / Transfer from Prior Year's Savings (Acct 3275). If a new diocesan car is not purchased in 2022 (Acct 4196), then the income transfer will not occur.
- Also of note is that the 2021 Diocesan Budget allowed for the use of up to \$69,196 in sequestered unspent 2020 funds (see Excel Row 59) but, to date, we have not used those sequestered funds. Our Year-to-date bottom line as of the end of July was a deficit of \$13,476, which will be covered by those sequestered funds.



The Finance Committee of the Episcopal Diocese of Western Michigan

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Notes on Budgeted 2022 Expense

General Notes

- All shared positions are budgeted at only the portion paid by our diocese. Those items are indicated in the “Line Item Explanations” column. The total cost that the two dioceses jointly cover could be determined by doubling those items.
- All staff salaries estimate a 5% Cost of Living Adjustment, based upon inflation. As of the end of July, the actual inflation in the Midwest according to the CPI-W index is 5.9%.
- We estimate insurance increases at 6% but will not know the actual increase until rates are published later this year.

The Office of the Bishop

- The estimated budget for the Bishop Provisional is at a salary of \$160,000 (Acct 4120), as requested by the Standing Committee, half of which will be covered by the Episcopal Diocese of Eastern Michigan, along with other shared costs. This budget only reflects the portion our diocese is paying. This is a decrease from the salary of the previous bishop, which was \$180,000. The amount of \$160,000 is the current maximum we can negotiate, but the Standing Committee is seeking a slightly lower negotiated salary based upon comparable episcopal compensation in our area. Upon negotiation and hiring of a Bishop Provisional, she or he will determine the portion to be allocated to a housing allowance (Acct 4130).
- Of note is that this budget does not include the position of Assisting Bishop (Accts 4184 and the following rows). While the Standing Committees have discussed and recognize a potential need for a part-time Assisting Bishop in addition to the Bishop Provisional, the Finance Committee determined not to include this position at this time, but instead to give the Bishop Provisional the freedom to determine what sort of organization and staffing would be needed for the work of the episcopate.
- Total cost of the episcopal ministry in 2022 would be \$288,205, an increase of 18% from 2020 and a decrease of 8% from 2021.
- There is an allowed expense of \$20,862 for Episcopal Transition costs (Acct 4197), which will be used to cover our portion of moving expenses for the Bishop Provisional. Whatever is not expended on transition in 2021 will then be placed into our fund for future costs associated with Episcopal transition (there is currently \$115K saved through 2021).
- This budget establishes a new policy creating funding for sabbaticals (Excel Row 114) that can be used at the discretion of program-level staff like the Canons Missioner when they take sabbaticals. We are setting aside \$1,000 per year of service, with the expenses being higher this year due to this practice not having been followed before. A newly formed human resources committee is at work establishing policies related to sabbatical funding use.
- The Canon Missioner for the Southern Region includes both a Housing Allowance (Acct 4230) which was set at his discretion for his permanent housing in Chicago, where he resides, and a Housing Expense (Acct 4224) for local accommodations provided by the Diocese for when he is working here in Southern Michigan. This is due to the agreement negotiated with the Canon Missioner by the Standing Committee.

Our Mission, rooted in the Episcopal tradition, is to worship God, to follow Jesus Christ, to grow together in the Holy Spirit, and to serve the world.



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- The Diocesan Office Administrator received a salary increase in 2021, to bring her salary in line with her position. That increased salary is reflected in the 2022 budget (Acct 4391).
- Costs for Diocesan worship (Acct 4420) in this budget are restored to their previous levels given the likelihood of resuming worship offerings in person in 2022.
- The Lambeth Conference was rescheduled and is currently set to happen in the summer of 2022. We have already paid the registration and the budgeted expense of \$9,153 (Acct 4450) is what we anticipate the remaining expenses to be.
- The total budget for the Office of the Bishop increases 14% over 2021 costs.

Committee on Ministry

- There is an increase in costs for postulancy interview days (Acct 4500), due to the likely resumption of these interviews in person.
- There is a decrease in costs for formation (Acct 4550), due to the current number of people in formation, particularly through the diaconate training.
- We also have more candidates taking General Ordination Exams (Acct 4574) in January, leading to an increase in that cost.
- The total budget for the Committee on Ministry decreases by 12% compared to 2021.

Building Beloved Community

- In keeping with the vision of our Presiding Bishop, we have rearranged the budget and are now including ministries of mission, justice, and congregational development under the category of Building Beloved Community, a better representation of our shared values.
- There is a significant increase to the area of Congregational Development (Acct 4725), offset by a grant by the Churchwide Office we received in 2021. The Canons Missioner are at work developing plans for how best to use this funding to develop the vitality of our congregations.
- There is also a significant increase to Hispanic Ministry (Acct 4729), given the work of our Hispanic Ministry Task force in 2021. Of the \$20,000 requested, \$4,000 will be parish support of existing ministries at St. John's in Grand Haven and Grace in Holland, \$6,000 will be to scholarship training in Latinx ministry for interested individuals in our diocese, and \$10,000 will bring in a Latinx ministry consultant to help our existing ministries as well as other interested congregations learn and develop in this area.
- There is a new line of \$5,000 to cover the costs of administering the new Safe Church program and certifications by an outside contractor we will hire (Acct 4731).
- The budget for Dismantling Racism (Acct 4735) increases to facilitate in-person work.
- We did not fully fund the requests from Plainsong Farm & Ministry (Acct 4755) and the Order of Naucratius (Acct 4780), our two cooperating ministries (NOTE: *While Diocesan Council has approved the Order of Naucratius's application, the status of Cooperating Ministry is subject to ratification by the 2021 Diocesan Convention, see EDWM Canon 1.e*). While funding support is a part of being a cooperating ministry, a mechanism to determine appropriate funding levels needs to be discerned and put into a written policy to guide the diocese.
- There is also a new line of \$5,000 to cover costs of the Building Bridges Steering Committee (Acct 4785), as their work will significantly increase in 2022.

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- Overall, total costs for Building Beloved Community increase 52% in this budget, demonstrating our commitment to the areas of mission, justice, and congregational development.

Children, Youth, and Young Adult Formation

- There is not an expenditure to set aside funds for Episcopal Youth Event (Acct 4927) this year, as sufficient funds have already been set aside from prior years. We do not yet know if one will happen in 2022.
- There are no other significant changes in this area, other than the COLA.

Evangelism & Networking

- There are no significant changes in this area, other than the COLA. It should be noted that the line for Communication Materials (Acct 5077) of \$14,500 (which is \$29,000 in total cost, since it is shared equally) would fund two publications of the diocesan magazine in 2022. It might be wise to do a quantitative analysis of the level of engagement with a printed magazine by members of the diocese to ensure this is a prudent use of diocesan funds.

Diocesan Administration

- There is an increase of a new quarter-time bookkeeper (Accts 5290 & 5291) to assist the CFO in the financial administration of the diocese. Part of the delay in completing audits for previous year cited by the CFO was the loss of her assistant when the Diocesan offices moved.
- Overall, total costs for Diocesan Administration would increase 12% in this budget.

General Expenses and Office Expenses

- There was not an expenditure for Diocesan Audit (Acct 5600) in 2020 or to date in 2021, with audits being delayed due to circumstances noted above along with the need to secure a new company to perform the audit. With a new company now selected, CFO Mazure is at work setting in motion the process for the audit of both the 2019 and 2020 financials statements of the diocese.
- There is not an expenditure for Title IV disciplinary procedures (Acct 5641) as the current amount set aside from prior year funding would be sufficient should any issues arise.
- There are no other significant changes in the remaining areas, other than an increase in rent due to our move of diocesan offices from Holy Trinity in Wyoming to Grace Church in Grand Rapids (Acct 5705). To be clear, though, the rental amount to Grace Episcopal is based upon comparisons done by a real estate agent. Further, this remains less than the rental amount paid when the offices were housed in Kalamazoo.

Summary

- The total budgeted expenses for the diocese increase 3.7% in this budget, from \$1,453,223 to \$1,507,569.

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	A	B	F	G	H	I	J	K	L	M
1	Episcopal Diocese of Western Michigan									
2	2022 Proposed Budget to Convention (Approved by Diocesan Council)									
3	9/11/2021									
4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
5										
6	BUDGETED REVENUES									
7	General Operating Revenues									
8	3100	Parish Apportionments	966,669.00	966,669.00	555,448.81	555,448.83	952,198.00	978,002.00	968,648.00	Calculated amount-Removed Plainwell & Dowagiac
9	3101	Additional Pledge gifts	-	-	-	-	-	-	-	
10	3102	Uncollected Apportionments (write off)	(15,000.00)	-	(8,750.00)	(8,750.00)	(15,000.00)	(13,000.00)	(13,000.00)	2 Reduction Requests Received
11	3103	Apportionment Reductions approved by Diocesan Council	-	(18,555.84)	-	-	-	-	-	
12	3104	Apportionment Relief	-	(52,487.34)	(115.75)	-	-	-	-	
13	3105	Giving - Chapels/Missions	3,000.00	-	-	2,158.33	3,700.00	2,000.00	2,000.00	
14	3110	Royalty Income	400.00	168.86	23.07	116.67	200.00	200.00	200.00	
15	3115	Association Fund-Investment Interest for operations	116,465.85	-	-	72,236.29	123,833.64	147,141.22	147,141.22	Calculated using the Investment distribution formula
16	3119	Donations-Unrestricted	-	28.23	792.00	-	-	-	-	
17										
18	Total General Operating Revenues		1,071,534.85	895,822.91	547,398.13	621,210.12	1,064,931.64	1,114,343.22	1,104,989.22	
19										
20	Designated Revenues									
21	3160	Campus & Young Adult Inv Fund Transfer	9,403.61	-	-	5,877.68	10,076.03	12,208.99	12,208.99	Calculated using the Investment distribution formula
22	3170	Youth Investment Fund Transfer	4,072.97	-	-	2,552.76	4,376.16	5,270.44	5,270.44	Calculated using the Investment distribution formula
23	3181	Camp Fees - Individuals & Parish Sponsorship	40,000.00	-	2,675.00	28,262.50	48,450.00	48,450.00	48,450.00	SALY
24	3181.1	Camp - PayPal Fees	(400.00)	-	-	(291.67)	(500.00)	(500.00)	(500.00)	SALY
25	3182	Camp - Donations	6,000.00	-	5,000.00	-	-	-	-	
26	3190	Grants - Camp	9,000.00	-	10,000.00	2,916.67	5,000.00	5,000.00	5,000.00	SALY
27	3192	EYE - Participants Fees/Church Sponsorships	15,000.00	-	-	-	-	-	-	Every 3 years-Not scheduled yet for 2022
28		EYE - Transfer from Prior Year Savings	-	-	-	-	-	30,000.00	-	Money saved in previous 3 years and set aside. Every 3 years-Not scheduled yet for 2022. Equals Expenses
29	3230	Safe Church Training - Fees	2,000.00	-	-	-	-	-	-	
30	3238	Lifelong Formation- Fees	-	-	-	-	-	-	-	Participant and Training Fees
31	3239	Lifelong Formation - PayPal Fees	-	-	-	-	-	-	-	
32	3241	Youth Ministries - Fees	-	280.00	-	-	-	-	-	For youth events
33	3242	Youth Ministries - PayPal Fees	-	(6.16)	-	-	-	-	-	
34	3246	Dominican Republic Donations-San Simon Bldg	1,000.00	-	-	-	-	-	-	
35	3247	Dominican Republic - Missioner & Parish Income	9,000.00	-	-	6,125.00	10,500.00	-	-	No travel to DR yet. Not enough vaccinations. We do have funds set aside, if needed. Diocese pays 1/3; parish pays 1/3, missioner pays 1/3
36	3244	Dominican Republic-Transfer from savings	6,200.00	-	-	2,741.67	4,700.00	-	-	Budgeted funds unused and saved in prior years
37	3248	Domestic Mission Trip- Missioner Fees & Parish Contrib.	-	-	-	-	-	-	-	No mission trips
38	3249	Domestic Mission Trip-PayPal Fees	-	-	-	-	-	-	-	No mission trips
39	3250	Domestic Mission Trip- Donations	-	-	-	-	-	-	-	No mission trips
40	3260	Clergy Day Fees	2,500.00	-	-	1,458.33	2,500.00	2,500.00	2,500.00	50 clergy @ \$50

	A	B	F	G	H	I	J	K	L	M
4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
41	3261	Clergy Day PayPal Fees	(50.00)	-	-	(29.17)	(50.00)	-	-	
42	3262	St. Michael's Mission Fund-Investment Interest	13,740.96	-	-	8,904.20	15,264.35	18,472.27	18,472.27	Calculated using the Investment distribution formula
43	3263	Waddell Inv Fund Interest -Seminarian Support	8,610.44	-	-	5,224.73	8,956.68	10,612.32	10,612.32	Calculated using the Investment distribution formula
44	3266	Resurrection Garden-Investment Fund Interest	4,177.09	-	-	2,692.96	4,616.51	5,545.77	5,545.77	Calculated using the Investment distribution formula
45	3267	Congregational Development-Investment Fund Interest	20,876.79	-	-	13,629.67	23,365.15	28,278.51	28,278.51	Calculated using the Investment distribution formula
46	3268	DCDI Participant Income	3,750.00	50.00	-	-	-	-	-	No longer using this program
47	3269	DCDI PayPal Fees	(25.00)	-	-	-	-	-	-	No longer using this program
48	3273	Dismantling Racism Fees	2,000.00	655.00	25.00	291.67	500.00	2,250.00	2,250.00	Fees @ \$10/Fees at \$5
49	3274	Dismantling Racism-PayPal Fees	(75.00)	-	-	(8.75)	(15.00)	(75.00)	(75.00)	
50	3275	Sale of Diocesan Staff Car/Transfer from Prior Years Savings	5,000.00	-	-	-	-	31,000.00	31,000.00	Proceeds from sale of Bishop's car that were set aside, and \$8,000 of previous year's budgeted savings. Purchase car in 2022? Equals expenses
51	3280	Whittemore Grant-Canon Missioners	28,920.00	28,920.00	-	8,750.00	15,000.00	-	-	3 Year Grant-2018-2020 (2018- 7 months)- \$15,000 Grant approved in late Oct for 2021
52	3290	Diocesan Convention Income	20,000.00	1,000.00	200.00	13,125.00	22,500.00	25,000.00	25,000.00	Estimate-250 * \$100
53	3291	Diocesan Convention Income-PayPal Fees	(300.00)	-	-	(262.50)	(450.00)	(500.00)	(500.00)	
54	3314	Transfer from Savings for Lambeth	20,000.00	-	-	-	-	9,153.27	9,153.27	Saved \$22,000 in previous years-PAID Registration in 2019 \$12,846.73-Balance of saved budgeted funds \$9,153.27- LAMBETH, Summer 2022
55	3315	General Conv.-Transfer from Prior Years Savings	-	-	-	15,166.67	26,000.00	26,000.00	26,000.00	General Convention 2018 & 2021 was Postponed to July, 2022-Saved \$26,000 in 2019 & 2020
56	3317	Davidson Estate- Investment Interest for Operations	110,946.96	-	-	69,069.56	118,404.96	142,317.81	142,317.81	Calculated using the Investment distribution formula
57		DFMS Grant Funds from Prior Year-Congregational Develop	-	-	-	-	-	20,000.00	20,000.00	Grant Received in 2021-For Congregational Development
58		Designated Funds from Prior Year-Congregational Develop	-	-	-	-	-	20,000.00	20,000.00	Congregational Development Designated Fund & St. Alban's Funds
59		Sequestered 2020 Funds	-	-	-	40,364.53	69,196.34	-	-	Sequestered 2020 Unspent Funds
60										
61		Total Designated Revenues	341,348.82	30,898.84	17,900.00	226,561.52	388,391.18	440,984.38	410,984.38	
62										
63		Total Budgeted Operating Revenues	1,412,883.67	926,721.75	565,298.13	847,771.65	1,453,322.82	1,555,327.60	1,515,973.60	
64										
65		BUDGETED OPERATING EXPENSES								
66		Support for the Larger Church								
67	4100	Episcopal Church Commitment	140,000.00	145,079.24	102,633.44	87,500.00	150,000.00	150,000.00	150,000.00	*Estimate-Full asking from the Episcopal Church-Continue at 15% for the next triennium-Estimate-Based on 2020 Operating income -less \$140,000 exemption
68									-	
69		Office of the Bishop/Episcopate							-	
70	4120	EPIS - Salary Bishop Provisional	65,000.00	48,500.04	52,102.02	27,416.67	47,000.00	80,000.00	80,000.00	Our share 50%-All Bishop Provisional Expenses shared with EDEM
71	4130	EPIS - Salary-Designated Housing Allowance	25,000.00	24,999.96	12,499.98	14,583.33	25,000.00	-	-	
72	4150	EPIS - Pension	16,200.00	13,501.78	4,860.00	7,560.00	12,960.00	14,400.00	14,400.00	18%

	A	B	F	G	H	I	J	K	L	M
4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
73	4155	EPIS - Health/Life/Dental/Vision	11,000.81	11,116.42	7,052.42	6,838.13	11,722.50	12,394.98	12,394.98	Estimate 6% increase + Life Ins \$1,029
74	4160	EPIS - Continuing Education	2,000.00	-	-	-	-	500.00	500.00	
75	4170	EPIS - Travel/Fuel	10,499.99	691.33	900.41	4,375.00	7,500.00	7,500.00	7,500.00	
76	4180	EPIS - Professional Exp	3,000.00	732.85	114.43	583.33	1,000.00	1,000.00	1,000.00	
77	4182	Housing-EDEM	6,000.00	739.96	-	1,750.00	3,000.00	3,000.00	3,000.00	
78	4184	Assisting Bishop-Salary Shared w/EDEM	-	-	19,463.00	11,940.25	20,469.00	11,725.00	-	Will wait for Bishop Provisional-Our share 50%-1/4 Time, beginning in May-All Assisting Bishop Expenses shared w/EDEM. Based on salary of \$140,000
79		Assisting Bishop-Pension	-	-	-	-	-	2,110.50	-	
80		Assisting Bishop-Health/Dental/Vision	-	-	-	-	-	7,472.00	-	
81		Assisting Bishop-Travel	-	-	-	-	-	4,000.00	-	Come a week every other month-\$2,000/week
82		Assisting Bishop-Professional Expense	-	-	-	-	-	250.00	-	
83	4195	Bishop's Car - Repairs & Maintenance/Insurance	2,500.00	11.65	-	-	-	850.00	850.00	Insurance + Maintenance-New Car?
84	4196	Bishop-New Car Purchase-2022	8,800.00	-	-	2,916.67	5,000.00	31,000.00	31,000.00	Sold Bishop's car in 2020-proceeds set aside for new car purchase, and savings from 2020 & 2021-this is not split w/EDEM-Revenues equal expenses
85	4197	Episcopate Transition Savings	46,407.10	-	1,063.15	23,333.33	40,000.00	37,500.00	20,862.49	Saving for new Bishop search-\$114,907 Saved through 2021. Will cover Bishop Provisional Move (our half).
86	4220	Canon Missioner South- Salary	42,204.16	43,454.24	10,378.26	6,056.62	10,382.77	-	-	
87	4221	Canon Missioner Central-Salary	48,795.00	49,795.12	32,083.38	32,083.33	55,000.00	59,250.00	59,250.00	Estimate 5% COLA
88	4222	Canon Missioner North-Salary	57,195.00	49,794.88	32,083.38	32,083.33	55,000.00	59,250.00	59,250.00	Estimate 5% COLA
89	4223	Canon Missioner South Interim- Salary	-	-	24,791.76	37,187.50	63,750.00	77,250.00	77,250.00	Estimate 5% COLA
90	4224	Canon Missioner South Interim- Housing Expense	-	-	4,070.24	7,175.00	12,300.00	18,000.00	18,000.00	Apt Rental
91	4230	Canon Missioner South - Designated Housing Allowance	40,000.00	40,000.08	10,378.32	6,056.62	10,382.78	12,000.00	12,000.00	
92	4231	Canon Missioner Central-Designated Housing Allowance	30,000.00	30,000.00	17,500.00	17,500.00	30,000.00	30,000.00	30,000.00	
93	4232	Canon Missioner North-Designated Housing Allowance	21,600.00	30,000.00	17,500.00	17,500.00	30,000.00	30,000.00	30,000.00	
94	4250	Canon Missioner South - Pension	14,796.75	14,796.72	8,198.67	7,420.23	12,720.39	16,065.00	16,065.00	18%-compensation only
95	4251	Canon Missioner Central-Pension	11,031.30	11,031.36	6,941.69	6,941.67	11,900.00	16,065.00	16,065.00	18% contribution to 403(b)
96	4252	Canon Missioner North-Pension	11,031.30	11,031.36	6,941.69	6,941.67	11,900.00	16,065.00	16,065.00	18% contribution to 403(b)
97	4255	Canon Missioner South - Health/Life/Dental/Vision	9,802.56	11,820.01	2,598.00	1,515.50	2,598.00	-	-	
98	4256	Canon Missioner Central - Health/Life/Dental/Vision	17,385.12	17,472.00	12,304.00	10,612.00	18,192.00	19,563.36	19,563.36	Estimate 6% increase
99	4257	Canon Missioner North - Health/Life/Dental/Vision	17,385.12	17,472.00	12,344.00	10,612.00	18,192.00	19,563.36	19,563.36	Estimate 6% increase
100	4260	Canon Missioner South - Continuing Education	1,000.00	-	-	583.33	1,000.00	1,000.00	1,000.00	
101	4261	Canon Missioner Central - Continuing Education	1,000.00	-	1,000.00	583.33	1,000.00	1,000.00	1,000.00	
102	4262	Canon Missioner North - Continuing Education	1,000.00	985.00	1,000.00	583.33	1,000.00	1,000.00	1,000.00	
103	4270	Canon Missioner South - Travel	7,166.00	1,545.38	249.76	2,916.67	5,000.00	8,000.00	8,000.00	Mileage & Lodging
104	4271	Canon Missioner Central - Travel	7,167.00	2,631.20	1,057.28	2,916.67	5,000.00	6,000.00	6,000.00	Mileage & Lodging
105	4272	Canon Missioner North - Travel	7,167.00	5,701.20	1,366.01	4,666.67	8,000.00	12,000.00	12,000.00	Mileage & Lodging
106	4280	Canon Missioner South - Professional Expense	1,400.00	1,191.27	546.07	816.67	1,400.00	1,400.00	1,400.00	
107	4281	Canon Missioner Central - Professional Expense	1,400.00	1,476.48	402.49	816.67	1,400.00	1,400.00	1,400.00	
108	4282	Canon Missioner North - Professional Expense	3,000.00	2,570.43	277.66	875.00	1,500.00	2,100.00	2,100.00	
109	4290	Search Expenses-Canon Missioner	-	-	-	583.33	1,000.00	-	-	
110	4293	Canon Missioners - Office Expenses	1,000.00	33.35	-	583.33	1,000.00	1,000.00	1,000.00	Office Supplies, Copier/Postage, etc.
111		Canon Missioners - Sabbatical	-	-	-	-	-	10,000.00	10,000.00	Anne-\$4,000 2023/Val-\$4,000 2023/Alan-\$2,000 2026

	A	B	F	G	H	I	J	K	L	M
4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
112	4310	Clergy Days/Resources/Retreat	5,000.00	-	-	2,916.67	5,000.00	5,000.00	5,000.00	
113	4391	Diocesan Office Administrator - Salary	43,950.00	17,972.00	21,814.00	24,490.67	41,984.00	43,898.40	50,000.00	
114	4394	Diocesan Office Administrator - FICA	3,362.18	1,374.85	1,668.78	1,873.54	3,211.78	3,358.23	3,825.00	
115	4397	Diocesan Office Administrator - Professional Expense & Trvl	2,000.00	48.96	303.43	875.00	1,500.00	1,500.00	1,500.00	BEST Conference & Travel
116	4399	Diocesan Office Administrator - Pension	3,955.50	1,571.93	1,963.26	2,204.16	3,778.56	3,950.86	4,500.00	9%
117	4400	Diocesan Office Administrator - Health/Dental	12,069.12	3,928.00	8,304.00	7,266.00	12,456.00	13,203.36	13,203.36	Estimate 6% Increase
118	4402	Chancellor - Continuing Education	1,850.00	350.00	250.00	875.00	1,500.00	1,500.00	1,500.00	\$350 membership fee & Chancellor's Conference (Total \$3,000-SPLIT w/EDEM)
119	4405	Diocesan Deacons/Archdeacon	1,850.00	419.85	-	1,429.17	2,450.00	2,750.00	2,750.00	Deacon meetings meals \$350; Nat'l Conference for 1 Deacon \$1500, Membership NAAD \$150, CE for Deacons \$750
120	4410	Ecumenical Interreligious Officer (EIO)	1,650.00	300.00	-	889.58	1,525.00	1,770.00	1,770.00	Nat'l Workshop \$800; NWC U Dues \$250 (shared with EDEM?); LARC Scholarships \$720(3)
121	4415	Confirmation	1,500.00	581.38	500.00	1,458.33	2,500.00	2,500.00	2,500.00	2 Celebrations
122	4420	Diocesan Worship/Chapel/Ordinations	2,000.00	989.21	1,293.78	583.33	1,000.00	2,000.00	2,000.00	Chrism Mass, & any other Liturgies
123	4437	Bishop's Forum Workshops	2,000.00	29.09	-	1,166.67	2,000.00	2,000.00	2,000.00	Regional -3 workshop locations
124	4438	Staff Development	3,000.00	200.00	-	1,750.00	3,000.00	3,000.00	3,000.00	
125	4439	Stewardship Committee	1,250.00	1,250.00	-	729.17	1,250.00	1,250.00	1,250.00	Diocesan TENS Membership
126	4450	Lambeth Conference-2022	10,000.00	-	-	-	-	22,000.00	9,153.27	Paid conference fee in 2019-Postponed to 7/27/2022-8/8/2022-See saved funds in a/c #3314
127	4452	Chaplain to Retired Clergy	2,000.00	904.91	-	1,750.00	3,000.00	1,500.00	1,500.00	
128	4455	Diocesan Altar Guild	100.00	-	100.00	58.33	100.00	100.00	100.00	
129										
130		Total Episcopate/Support for the Larger Church	786,471.01	618,095.48	440,898.75	454,722.79	779,524.78	892,955.04	845,030.82	
131										
132		Commission on Ministry								
133	4500	Postulancy Interview Days	2,000.00	68.25	-	1,458.33	2,500.00	4,000.00	4,000.00	4 Days
134	4540	Seminarian Formation Grants	8,000.00	-	6,697.38	5,224.73	8,956.68	10,612.32	10,612.32	Waddell Investment fund interest income used for this-a/c #3263
135	4545	Seminarian Travel	6,000.00	-	95.68	3,500.00	6,000.00	2,000.00	2,000.00	
136	4550	Diaconate Training	23,389.00	13,100.37	(200.01)	13,273.14	22,753.96	18,953.98	18,953.98	Diocese covers 1/3 of Tuition of \$3,800/year (\$633.33/semester-Spring 2022 & Fall 2022) Expect 3 Students \$8,235+ Iona Annual Fee \$6,667 +Academy Leadership Team Member \$8,487
137	4570	Psychological Exams for Postulants	1,250.00	833.33	23.34	3,062.50	5,250.00	2,000.00	2,000.00	Individual pays 1/3, Diocese pays 1/3 and Parish pays 1/3 for this (\$750/3 x 8), except for Diocesan purposes (0 candidates)-(\$750x0).
138	4572	Background Checks for Postulants	-	555.00	700.00	291.67	500.00	-	-	We bill the individuals for this. It is appropriate for their parish to support postulants
139	4574	General Ordination Exams	2,250.00	-	750.00	875.00	1,500.00	3,000.00	3,000.00	Expect 4 GOE's for 2022-\$750/each
140	4583	EFM - Education for Ministry	3,150.00	1,750.00	1,750.00	1,020.83	1,750.00	3,150.00	3,150.00	License Fee \$1750+ Mentor Training, supplies, lodging, food
141										
142		Total Commission on Ministry	46,039.00	16,306.95	9,816.39	28,706.21	49,210.64	43,716.30	43,716.30	
143										
144										

	A	B	F	G	H	I	J	K	L	M
4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
145		<i>Building Beloved Community</i>								Changed Heading name from Congregational Development
146	4590	New Clergy Development-Fresh Start	-	-	-	1,166.67	2,000.00	2,000.00	2,000.00	
147	4725	Congregational Development	54,550.00	2,301.20	-	8,750.00	15,000.00	40,000.00	40,000.00	1/2 of DFMS Grant funds received in 2021 & Congregational Development funds
148	4729	Hispanic/Latinx Ministry	5,000.00	5,000.00	900.00	2,916.67	5,000.00	20,000.00	20,000.00	Parish suport (GH & Holland) \$4,000; Training Scholarships \$6,000; Latinx Ministry Consultant \$10,000
149	4731	Safe Church Training	6,000.00	-	-	-	-	5,000.00	5,000.00	Administration of Church Training for Youth & Adults
150	4735	Dismantling Racism	12,000.00	585.37	786.00	7,000.00	12,000.00	13,100.00	13,100.00	3 CORR workshops \$7500;3 presentations by national speaker; Liason contract services \$3600.See income \$2250 a/c #3273
151	4740	Jubilee Ministries	50.00	-	-	-	-	-	-	No Budget Request
152	4750	Deacon for Dominican Republic Mission	2,500.00	675.45	-	1,166.67	2,000.00	-	-	Travel, lodging, food-DDG board meetings
153	4755	Plainsong Farm & Ministry	-	-	7,500.00	8,750.00	15,000.00	20,666.00	15,000.00	Plainsong Farm & Ministry-Cooperating Ministry-Budget Support
154	4760	Dominican Republic-Mission Trip Expenses	15,200.00	-	-	8,866.67	15,200.00	-	-	No travel to DR yet. Not enough vaccinations. We do have funds set aside, if needed. Diocese pays 1/3; parish pays 1/3, missionary pays 1/3
155	4762	Domestic Mission Trip Expenses	8,000.00	-	-	1,750.00	3,000.00	-	-	Youth Mission Trip
156	4780	The Order of Naucratus-West Michigan	-	-	-	-	-	14,450.00	5,000.00	New
157	4785	Building Bridges Steering Committee	-	-	-	-	-	5,000.00	5,000.00	New
158										
159		Total Building Beloved Community	103,300.00	8,562.02	9,186.00	40,366.67	69,200.00	120,216.00	105,100.00	
160										
161										
162		<i>Children, Youth & Young Adult Formation</i>								
163	4840	Youth & Young Adult Director - Salary	56,067.51	9,000.00	-	10,605.00	18,180.00	18,360.00	18,360.00	Shared Position w/Eastern MI-EDWM portion-30% (all expense lines presented at EDWM percentage)
164	4842	Youth & Young Adult Director - Vehicle Allowance	-	375.01	-	729.17	1,250.00	1,250.00	1,250.00	50%
165	4850	Youth & Young Adult Director - Pension	5,046.08	840.93	-	993.83	1,703.70	1,764.90	1,764.90	30%
166	4855	Youth & Young Adult Director - Health/Life/Dental/Vision	11,980.11	2,284.33	-	2,907.28	4,983.90	4,983.90	4,983.90	30%
167	4857	Youth & Young Adult Director - HSA Contribution	-	-	-	953.75	1,635.00	1,635.00	1,635.00	30%
168	4860	Youth & Young Adult Director - FICA	4,289.16	718.29	-	844.75	1,448.15	1,500.17	1,500.17	30%
169	4865	Youth & Young Adult Director - Travel	1,500.00	191.97	-	3,500.00	6,000.00	6,000.00	6,000.00	50%
170	4866	Youth & Young Adult Director - Professional Expenses	500.00	143.61	-	131.25	225.00	100.00	100.00	50%
171	4870	Youth & Young Adult Director - Continuing Ed	1,000.00	-	-	729.17	1,250.00	1,250.00	1,250.00	50%
172	4920	Youth Ministries	5,740.00	3,401.81	118.00	5,250.00	9,000.00	9,000.00	9,000.00	50%
173	4927	EYE Expenses	10,000.00	-	-	2,916.67	5,000.00	-	-	Every 3 years-Total net projected cost \$30,000 based on 2017 actual costs-Saved YTD \$30,000-Postponed, no date set
174	4930	Camp Expenses	80,500.00	237.50	8,343.40	46,727.92	80,105.00	80,105.00	80,105.00	Income=\$48,450 in fees + Estimated grant & donations \$5,000 - \$500 Paypal - \$80,105 Expenses = Net \$27,155 from budget-34% (SALY)
175	4975	Lifelong Christian Formation	4,000.00	255.00	-	-	-	-	-	
176	4982	Youth Missioner Stipend-Northern Region	-	-	-	1,750.00	3,000.00	3,000.00	3,000.00	
177	4983	Youth Missioner Program -Northern Region	-	-	-	729.17	1,250.00	1,250.00	1,250.00	

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4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
178	4984	Youth Missioner Continuing Ed-Northern Region	-	-	-	72.92	125.00	125.00	125.00	
179	4985	Youth Missioner Stipend-Southwest Region	-	-	-	1,750.00	3,000.00	3,000.00	3,000.00	
180	4986	Youth Missioner Program -Southwest Region	-	-	-	729.17	1,250.00	1,250.00	1,250.00	
181	4987	Youth Missioner Continuing Ed- Southwest Region	-	-	-	72.92	125.00	125.00	125.00	
182	4988	Youth Missioner Stipend-Southeast Region	-	-	-	1,750.00	3,000.00	3,000.00	3,000.00	
183	4989	Youth Missioner Program -Southeast Region	-	-	-	729.17	1,250.00	1,250.00	1,250.00	Shared Positions w/Eastern MI-EDWM portion-50% (all expense lines are at 50% of total Cost)
184	4990	Youth Missioner Continuing Southeast-Northern Region	-	-	-	72.92	125.00	125.00	125.00	
185	4991	Youth Missioner Stipend-Central Region	-	-	-	1,750.00	3,000.00	3,000.00	3,000.00	
186	4992	Youth Missioner Program -Central Region	-	-	-	729.17	1,250.00	1,250.00	1,250.00	
187	4993	Youth Missioner Continuing Ed-Central Region	-	-	-	72.92	125.00	125.00	125.00	
188	4994	Youth Missioners-FICA	-	-	-	535.50	918.00	918.00	918.00	
189	4995	Youth Missioners-Technology	-	-	-	729.17	1,250.00	1,250.00	1,250.00	
190	4996	Youth Missioners-Travel	-	-	-	1,458.33	2,500.00	2,500.00	2,500.00	
191	4997	Youth Missioners-Misc	-	-	-	58.33	100.00	100.00	100.00	
192										
193		Total Children, Youth & Young Adult Ministries	180,622.86	17,448.45	8,461.40	89,278.43	153,048.75	148,216.97	148,216.97	
194										
195										
196										
197										
198		Evangelism & Networking								
199	5070	Canon for Evangelism & Networking - Salary & Car Allowance	34,560.77	34,651.36	-	22,058.63	37,814.79	40,086.00	40,086.00	
200	5072	Canon for Evangelism & Networking- FICA	2,381.35	2,652.05	-	1,687.48	2,892.83	3,066.58	3,066.58	
201	5073	Canon for Evangelism & Networking - Pension	2,801.59	2,945.57	-	1,985.28	3,403.33	3,607.74	3,607.74	9%
202	5074	Canon for Evangelism & Networking - HSA, Health	5,460.84	5,082.28	-	3,521.12	6,036.21	6,194.00	6,194.00	Shared Position w/Eastern MI-EDWM portion-50% (all expense lines are at 50% of total Cost)
203	5075	Canon for Evangelism & Networking - Continuing Education	1,100.00	135.83	-	685.42	1,175.00	1,250.00	1,250.00	
204	5076	Canon for Evengelism & Networking - Travel	5,280.00	3,127.75	-	4,935.00	8,460.00	9,000.00	9,000.00	
205	5077	Canon for Evangelism & Networking-Comm. Materials	11,880.00	7,229.53	-	7,950.83	13,630.00	14,500.00	14,500.00	
206	5079	Communications-Admin Support	7,024.12	138.95	-	2,819.26	4,833.01	5,141.50	5,141.50	
207	New	Canon for Evangelism & Networking - Sabbatical 2024	-	-	-	-	-	500.00	500.00	Sabbatical after 6 years of service
208										
209		Total Evangelism & Networking	70,488.66	55,963.32	-	45,643.02	78,245.17	83,345.82	83,345.82	
210										
211										
212										
213		Diocesan Administration								
214	5240	CFO & Benefit Administrator - Salary & Vehicle Allowance	62,606.53	67,727.67	43,289.12	43,289.17	74,210.00	77,795.50	77,795.50	Estimate 5% COLA
215	5245	CFO & Benefit Administrator - H/D/V	9,351.04	9,351.12	5,782.00	5,782.06	9,912.10	10,506.72	10,506.72	Spousal coverage-estimate 6% increase in rates
216	5250	CFO & Benefit Administrator - Pension	6,476.18	6,905.71	4,416.44	4,416.41	7,570.99	7,947.20	7,947.20	9%
217	5255	CFO & Benefit Administrator - Dental/Life/Disability	1,600.00	1,497.52	1,567.76	1,036.00	1,776.00	2,461.44	2,461.44	Estimate 6% increase
218	5260	CFO & Benefit Administrator - FICA	5,504.75	5,896.43	3,753.96	3,753.95	6,435.34	6,755.12	6,755.12	
219	5265	CFO & Benefit Administrator - Travel	4,000.00	485.78	120.80	2,333.33	4,000.00	4,000.00	4,000.00	EBAC, CODE, CPG Benefit Conf, CPE
220	5275	CFO & Benefit Administrator - Continuing Education	1,000.00	687.00	913.00	583.33	1,000.00	1,000.00	1,000.00	
221	5280	CFO & Benefit Administrator - Professional Exp	3,500.00	1,808.74	183.38	1,750.00	3,000.00	3,000.00	3,000.00	
222		CFO-Sabbatical	-	-	-	-	-	6,000.00	6,000.00	Sabbatical after 6 years of service

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4			2020 Approved Budget	2020 Actual	YTD Actual as of 7/28/21	YTD Budget 7/31/21	2021 Approved Budget	2022 Budget Requests	2022 Proposed Budget	Line Item Explanations
223	5290	Bookkeeper - Salary	-	742.50	1,254.00	-	-	10,400.00	10,400.00	New position-Bookkeeper \$20 * 10 hours/week
224	5291	Bookkeeper - FICA	-	-	-	-	-	795.60	795.60	
225	5510	General Convention Deputation - 2018 & 2021 (2022)	13,000.00	-	-	22,750.00	39,000.00	39,000.00	39,000.00	Every 3 years-Next GC 2021 (POSTPONED TO 2022)-Total budget \$39,000-See income \$26,000 saved in 2019 & 2020
226	5520	Province V Dues	2,000.00	3,175.25	4,307.18	1,750.00	3,000.00	3,000.00	3,000.00	
227	5525	Province V SYNOD Meeting	1,000.00	-	-	875.00	1,500.00	1,500.00	1,500.00	Synod mtg for GC-2 people attend--Meet every 3 years 2018 & 2021
228	5540	AMEN	500.00	-	-	291.67	500.00	-	-	
229	5550	Diocesan Convention	25,000.00	126.15	4,280.24	17,500.00	30,000.00	30,000.00	30,000.00	Already paid \$31,873 in deposits; Estimate Income \$25,000
230	5555	Resurrection Garden Expenses	1,200.00	2,530.07	-	700.00	1,200.00	1,200.00	1,200.00	\$1,200 annually for Garden Maintenance-Investment Interest covers a/c#3266
231										
232		Total Diocesan Administration	136,738.50	100,933.94	69,867.88	106,810.92	183,104.43	205,361.58	205,361.58	
233										
234										
235		General Expenses								
236	5600	Audit Fees	13,781.25	-	-	8,166.67	14,000.00	14,000.00	14,000.00	
237	5610	Bank Fees	-	45.00	155.00	175.00	300.00	600.00	600.00	Checking Fees
238	5625	Technology Support - Contracted	1,500.00	1,124.00	460.00	583.33	1,000.00	1,000.00	1,000.00	IT Consulting as needed
239	5628	Computer Hardware/Software/Website/Email Exp	8,500.00	7,271.05	3,014.42	5,250.00	9,000.00	7,000.00	7,000.00	ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoom
240	5630	Diocesan Council Expense	4,000.00	3,049.96	280.00	1,773.33	3,040.00	3,040.00	3,040.00	DC Retreat in January, Lunch at DC mtgs, Basecamp
241	5641	Title IV Disciplinary Canons	500.00	-	-	291.67	500.00	-	-	Saved up for possible future needs. \$2,500 saved YTD is enough for now
242	5645	Workers' Compensation Insurance	1,500.00	1,156.00	823.00	933.33	1,600.00	1,500.00	1,500.00	
243	5650	Property & Umbrella Insurance	5,310.87	3,643.90	8,794.00	3,307.50	5,670.00	5,000.00	5,000.00	
244										
245		Total General Expenses	35,092.12	16,289.91	13,526.42	20,480.83	35,110.00	32,140.00	32,140.00	
246										
247		Office Expense								
248	5705	Rent-Wyoming/Grace Church 2022	19,200.00	19,200.00	11,200.00	11,200.00	19,200.00	27,000.00	27,000.00	\$2250/month
249	5706	Rent-Portage	6,000.00	6,000.00	3,500.00	3,500.00	6,000.00	6,000.00	6,000.00	\$500/month
250	5707	Office Cleaning	1,950.00	1,050.00	600.00	1,050.00	1,800.00	-	-	
251	5708	Diocesan House - Electric	2,160.00	817.73	561.10	875.00	1,500.00	-	-	
252	5709	Diocesan House - Heat	-	1,699.19	919.46	583.33	1,000.00	-	-	
253	5720	Copier Expense	5,641.93	4,441.51	2,149.83	2,517.67	4,316.00	4,500.00	4,500.00	Monthly lease, quarterly usage
254	5750	Postage	1,300.00	571.87	221.31	758.33	1,300.00	1,000.00	1,000.00	
255	5760	Office Supplies/Hospitality	4,000.00	3,748.75	3,823.53	2,333.33	4,000.00	4,000.00	4,000.00	
256	5770	Telephone/Cell/Internet/lpad Services	12,879.36	9,276.02	4,042.02	7,000.00	12,000.00	7,000.00	7,000.00	Finality Office phone & Comcast Internet
257	7825	Miscellaneous-Contingency	1,000.23	(1,687.56)	0.07	31,945.12	54,763.06	157.89	3,562.12	
258		Total Office Expense	54,131.52	45,117.51	27,017.32	61,762.79	105,879.06	49,657.89	53,062.12	
259										
260		Total Budgeted Operating Expenses	1,412,883.67	878,717.58	578,774.16	847,771.65	1,453,322.82	1,575,609.60	1,515,973.60	
261										
262		Program Budget Net Income (Loss)	0.00	48,004.18	(13,476.03)	(0.00)	(0.00)	(20,282.00)	(0.00)	