

# The EPISCOPAL DIOCESE of WESTERN MICHIGAN

NOTES ON THE RECOMMENDED 2023 BUDGET FOR THE EPISCOPAL DIOCESE OF WESTERN MICHIGAN Submitted by the Rev. Dr. Jared C. Cramer, Assistant Treasurer

The Diocesan Council has reviewed and edited the 2023 Budget for the Episcopal Diocese of Western Michigan. It is now being submitted in order to be distributed to all delegates no later than 30 days before Convention, as required by EDWM Canon §9.05(c), or September 28.

Beginning this year ,the budget is being done with Google Sheets, so that a single live version in the cloud can be what is reviewed by each group. It can be found in the Google Drive folder for Diocesan Council Minutes at the diocesan website or <a href="https://tinyurl.com/EDWMCouncil">https://tinyurl.com/EDWMCouncil</a>. Additionally, I have created a shortened URL that will take you directly to the 2023 Budget: <a href="https://tinyurl.com/EDWMBudget23">https://tinyurl.com/EDWMBudget23</a>.

## Notes on Budgeted 2023 Income

- The budget includes anticipated general operating revenues of \$1,110,538, an increase of .6%. Parish apportionments are largely the same as they were budgeted in 2022. The estimate for apportionment reductions is an estimate. None have been submitted as of now. We had suggested consideration of a shifting the apportionment formula somewhat to reduce the burden on local parishes, but no changes have been made and given the costs in this budget, a decrease in apportionments does not seem viable at this time.
- In the area of designated revenue, though, not all items correspond as an equal wash.
  - o For example, camp fees are estimated to result in \$12,625 in income (based upon actual income in 2021) along with a \$10,000 grant from the Whittemore Foundation, but the projected expenses (Acct 4930) are \$62,000 (based upon actual expense in 2021). The 2022 numbers are still being completed but appear to be largely similar. That means that the Diocese is currently subsidizing the existence of camp through roughly \$40,000, or 65% of the total cost.
  - O Similarly, Diocesan Convention income is estimated at \$20,000, based upon the 2021 income, but costs are actually estimated at \$35,000, meaning the Diocese is also currently subsidizing 42% of the costs of Convention, roughly \$15,000. In previous years, Convention was covered entirely by the fees. It should be noted that Convention costs should go down in 2024, when we move locations.
  - o Based upon the recommendation of the Finance Committee, Council has elected that the draw from the Crean Congregational Development Fund (Acct TBD) be used in 2023 to support the congregational development expenses of the budget. This would result in total Congregational Development income (Crean funds plus Accts 3267, 3295, 3297) of \$98,941, with total Congregational Development costs (Acct 4725) of \$65,000. Based upon the recommendation of the Finance Committee, Council is also including other expense lines as a part of Congregational Development, specifically, Fresh Start (Acct 4590) and the vision and strategy work

- of the consultant envisioned by the budget request for Building Bridges (Acct 4785), a total cost of \$32,000, being offset by the remaining \$33,941 in Congregational Development designated income.
- Finally, the Bishop made an invitation for people to begin formation at the Academy in advance of discernment, committing to cover this year's tuition costs from his Special Needs Fund (Acct TBD). That \$11,464 will offset the \$25,951 in the budget for Diaconate Training (Acct 4550), which is an increase from last year's expense by \$6,997.
- Due to prior year accumulated savings, this year we are not requesting fees or church sponsorships for participation in Episcopal Youth Event. Instead, the total budgeted expense (Acct 4927) of \$30,000 will be covered by prior year savings.
- Also, there was a total of roughly \$110K available from previously unused funds from the Davidson Estate Investment. In addition to the 2023 budgeted draw, this budget uses \$42,074 from those reserved funds to balance the budget. This means there is still \$67,927 available if further changes to the budget are needed after Convention concludes. Any changes would just need to be in line with the endowment purpose of "Programs on Christian Ethics and Technologies, and/or Prophetic Peacemaking, and to assist local churches in their local charitable endeavors to assist the needy & elderly," those changes can be made.
- When designated revenue is included, the total diocesan budget would be \$1,561,203, an increase of 5.4%.

# Notes on Budgeted 2023 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 which originate in Western Michigan estimate a 5% Cost of Living Adjustment (COLA), based upon inflation. As of the end of July, the actual inflation in the Midwest according to the CPI-U index is 8.6%. This would be the second year in a row that our Cost-of-Living Adjustment will be lower than the actual cost of inflation in our diocese. This would result in a net negative in the actual purchasing power of salaries. We are told the Diocese of Eastern Michigan is recommending a 5.9% COLA. Council has called for the creation of a joint bi-diocesan Personnel Committee so that a new recommendation for a 2023 COLA can be made, in light of the CPI-U index and applied equitably to the staff of both dioceses. The change to the CPI-U Midwest index to determine regional inflation is being made because it more accurately reflects inflation in our region than the Social Security increase, which had been our diocesan custom for several years.

## The Office of the Bishop

There are a few items that should be cleaned up in this section of the budget. First, there is
no provision of funding for a Sabbatical for the Bishop Provisional, an important piece to
prepare for since Bishop Singh's current position might last up to five years. Standing
Committee approved his Covenant Agreement, so they are the body to correct that and

communicate the budgetary needs to the Finance Committee. We recommend to the Standing Committee that if Bishop Singh remains with us long enough to qualify for a Sabbatical under our diocesan custom (at least five years), that \$2,000 per year of service be transferred from Episcopate Transition for our Bishop Provisional's possible sabbatical. Finally, we note that though there are funds saved for Episcopate Transition (\$158,370), there are not funds saved for other staff transitions. Thus, Diocesan Council has redesignated those funds for "Diocesan Staff Transition," so that they could be used for episcopal or other diocesan staff transition needs.

- Following these changes, now almost all full-time staff will have a sabbatical provision in the budget. Diocesan Council has asked the new bi-diocesan Personnel Committee to recommend a policy to Diocesan Council for how Sabbatical Funds could be used.
- Note that since Bishop Singh did not attend the 2022 Lambeth Conference, we have \$9,153 saved for the next conference. Given anticipated costs of up to \$20,000, we recommend resuming transfers to that fund (Acct 4450), only now of \$1,000 (half the amount we transferred annually prior to the 2022 Lambeth Conference).
- As noted last year, 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 in hotels 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.
- Finally, the budget for Diocesan Deacons has increased by \$2,150 in order for us to resume our prior practice of sending two deacons to the national conference of Episcopal Deacons.
- The total budget for the Office of the Bishop increases 3.7% over 2022 costs.

## Commission on Ministry

- We increased the budget for postulancy interview days (4500) last year to \$4,000, but there hasn't been any spent this year due to those continuing to take place via Zoom. The Finance Committee concurs with the advice of the budget that these return to in-person interviews.
- Seminarian Formation Grants (Acct 4540) are now placed under the responsibility of the Commission on Ministry for dividing and distributing. When this budget is approved, they should make that decision and communicate the individual grant level to each seminarian.
- Based upon the recommendation of the Finance Committee, Council has determined that Seminarian Travel (Acct 4545) not be used for all seminarians returning for Convention nor that it be used for relocation costs for newly ordained clergy (which properly falls under the responsibility of the calling parish or, in extenuating circumstances, which might be covered by the Bishop's Special Needs Fund). Instead, this funding will be used to cover costs of out-of-town senior seminarians returning for Diocesan Convention. According to the records of the Canons Missioner, there will not be any seniors in the fall of 2023.
- The total budget for the Commission Ministry increases by 8.6% compared to 2022.

# Building Beloved Community

This is our second year that, in keeping with the vision of our Presiding Bishop, we are
including ministries of mission, justice, and congregational development under the category
of Building Beloved Community, a better representation of our shared values.

- Given increasing designated revenue funding, we are also able to increase our funding for Congregational Development (Acct 4725), from \$40,000 in 2022 to \$65,000 in 2023. Prior funding includes a commitment of three-years of support to three churches to help them with clergy support (this being the second of those three years):
  - o Grace, Grand Rapids (\$20,000)
  - o Grace, Traverse City / Elk Rapids (\$10,000) and
  - o St. Luke's, Kalamazoo / Paw Paw (\$10,000)

The remaining increase will fund our diocesan participation with the College for Congregational Development (\$10,000), Consulting & Leadership Development and Training (\$6,000), and \$3,000 in funding for ministry initiatives in each of the three regions of the diocese for a total of \$9,000.

- There was a requested increase to our diocesan initiatives in Hispanic/Latinx ministry (Acct 4729), from \$20,000 to \$25,000. However, only \$2,000 has been spent thus far in 2022 (parish support to the El Corazón ministry at St. John's Grand Haven) and the consultant coming in October will not cost as much as anticipated. Furthermore, parish support to St. John's has concluded, at their request. With two members of the Task Force on the Budget Sub-Committee (Canon Ambrose and myself), we felt that \$10,000 would be an acceptable funding level for 2023 at this early stage in our diocesan discernment and growth in this area, to be used for scholarships or consultants, as the Task Force best sees fit.
- The budget for the Deacon for the Dominican Republic Mission increases (Acct 4750), along with the restoration of the budget for Mission Trip expenses in the Dominican Republic (Acct 4760), with that ministry finally returning to our diocese after having to go on hiatus during the COVID-19 Pandemic.
- We remain in a similar place as last year when it comes to our Cooperating Ministries, Plainsong Farm (Acct 4755) and The Order of Naucratius–West Michigan (Acct 4780). Last year I wrote, "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." That work was never placed on the Agenda for Diocesan Council, so we are faced with funding requests absent a policy for funding levels when it comes to Cooperating Ministries. As this is not the fault of our excellent Cooperating Ministries, Diocesan Council decided to increase funding for each ministry by \$5,000 over their 2022 funding level, using unused Davidson Estate resources. My hope is that Diocesan Council will resolve this lack of clarity in the coming year, perhaps through including a shared understanding of funding commitments in the formal agreement with each entity.
- There is also a significant increase to the budget for the Building Bridges Steering Committee, increasing from \$5,000 in 2022 to \$30,000 in 2023. That \$30,000 would be our half of the total \$60,000 cost to bring the Rev. Katie Ong on as a consultant to help us from a joint mission and vision with the Diocese of Eastern Michigan. Diocesan Council has not yet had the opportunity to review the proposal from Mtr. Ong, nor to approve it.
- Finally, there is \$5,000 to establish a Diocesan Partnership with "Together West Michigan" (a grassroots organization focused on community organizing around issues of social justice), \$3,000 in funding for a new Creation Care Task Force, and \$5,000 in support to the St. Stephen's Plainwell Ministry Hub, all of which are a welcome inclusion in our shared life.

• Overall, total costs for Building Beloved Community increased 77% in this budget, and that is after an increase last year of 52%. This continues to demonstrate our commitment to the areas of mission, justice, and congregational development.

## Children, Youth, and Young Adult Formation

- We anticipate the return of the Episcopal Youth Event (4927) in 2023, and the budgeted expense is covered by funds set aside in previous years.
- Also, as noted above, the budget for Camp is set at \$62,000, the actual costs from 2021 and likely close to the actual costs from 2022. With anticipated income at \$22,000, our current camp is being funded through a \$40,000 subsidy by the diocesan budget. There is ongoing discernment about the future of camp ministry in our diocese, but this will be the budget for 2023 unless that discernment leads to any new decisions or directions.
- One issue of note is that the Letter of Agreement for Director McKenzie Knill says that both
  dioceses will fund a sabbatical for her, but no funding amount has been set by either Diocese.
  This would also be an appropriate decision for a joint bi-diocesan Personnel Commission,
  which could then be incorporated into each diocesan budget through an amendment later
  in the year.
- Overall, total costs for Children, Youth, and Young Adult ministries increase by 11.6%.

#### Evangelism & Networking

• There are no significant changes in this area, other than the COLA. Last year we noted that the line for Communication Materials (Acct 5077) of \$13,500 (which is \$27,000 in total cost, since it is shared equally) would fund two publications of the diocesan magazine in 2023. Thus far, there has only been one each year, however. The budget could be adjusted to make that the reality, instead of setting aside funds for a goal of two publications. Last year we recommended 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. That analysis was not completed.

# Diocesan Administration

- Last year we brought on a quarter-time bookkeeper (Accts 5290 & 5291) to assist the CFO
  in the financial administration of the diocese. This budget would increase that position to
  half-time in order to ensure robust support for our financial life and in the hope that it will
  aid the CFO in the preparation of timely reports.
- There were two several large expenses in 2022 that do not recur in 2023. First, in 2022 we created a sabbatical fund for the CFO (Acct 5285), which we anticipate the CFO taking in 2023. Also, the budgeted cost of General Convention in 2022 (Acct 5510) was \$30,000. With the next General Convention being in just two years, are setting aside half of that anticipated cost in 2023 to prepare for General Convention in 2024.
- Overall, total costs for Diocesan Administration would decrease 1.8%, largely due to those above-noted large expenses from 2022 that do not recur at the same level in this budget.

## General Expenses

- In 2022, our budgeted audit costs (5600) were increased significantly to catch the diocese up on audits that have not been done for several years (2018, 2019, and 2020). The budget for 2023 now decreases to the amount it will cost annually to audit just the prior year financial statements.
- For Computer Hardware, etc. (5628), there is not currently a clear and stated policy on computer replacement. Council has asked Diocesan Administrative Staff to undertake an audit the age of all computers and then a set policy for how often we replace computers, to ensure staff are working with computers up to current standards and that the budget for those computers is spread fairly evenly across the years.
- Similar to 2022, 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.
- Overall, due to lowered audit costs, General Expenses decrease 19.9%.

## Office Expense

- Given the uncertainty of the exit from the COVID-19 Pandemic in 2022, we had a budgeted contingency of \$26,743 that could be distributed to other lines in the budget if needed. That line has now been removed.
- Overall, Office Expense decreases 48% due to the removal of that line.

## Summary

• The total budgeted expenses for the diocese increase 5.4% in this budget, from \$1,480,886 to \$1,561,203, a balanced budget.

	opal Diocese of Western Michigan										
8/28/2022	Working Budget										
		2020 Approved Budget	2020 Actual	2021 Approved Budget	2021 Actual	Amended 2022 Budget	2022 YTD Budget 6/30/22	YTD Actual 6/30/22	2023 Budget Requests	2023 Proposed Budget	Line Item Explanations
NIDO F	TED REVENUES	Daaget	E0E0 / totadi	Daugot	EGE 17 lotted	Baagot	Orooree	0/00/22	rioquotio	Daagot	Elle nom Expanations
	I Operating Revenues										
3100 3101	Parish Apportionments	966,669.00	966,669.00	952,198.00	952,197.96	966,529.00	483,264.50	483,264.50	967,269.00	967,269.00	Calculated amount
3102	Additional Pledge gifts Uncollected Apportionments (write off)	(15,000.00)		(15,000.00)	8,995.97	-	-	192.04	-		
3103	Apportionment Reductions approved by Diocesan Council	- '	(18,555.84)	-	(15,000.00)	(12,123.00)	(6,061.50)	(6,061.50)	(15,000.00)	(15,000.00)	Estimate
3104 3105	Apportionment Relief Giving - Chapels/Missions	3,000.00	(52,487.34)	3,700.00	(115.75) 2,500.00	2,000.00	1,000.00	-	2,000.00	2,000.00	
3110	Royalty Income	400.00	168.86	200.00	172.99	200.00	100.00	207.52	200.00	200.00	
3115	Association Fund-Investment Interest for operations	116,465.85	-	123,833.64	-	147,141.22	73,570.61	-	156,068.55	156,068.55	Calculated using the Investment distribution formula
3119	Donations-Unrestricted	-	28.23	-	-	-	-	-	-	-	
	Total General Operating Revenues	1,071,534.85	895,822.91	1,064,931.64	948,751.17	1,103,747.22	551,873.61	477,602.56	1,110,537.55	1,110,537.55	
	ated Revenues										
3160 3170	Campus & Young Adult Inv Fund Transfer Youth Investment Fund Transfer	9,403.61	-	10,076.03	-	12,208.99 5,270.44	6,104.50 2,635.22	-	12,967.38 5,595.63	12,967.38 5,595.63	Calculated using the Investment distribution formula
3181	Camp Fees - Individuals & Parish Sponsorship	4,072.97 40,000.00	-	4,376.16 48,450.00	12,625.00	48,450.00	24,225.00	1,600.00	12,625.00	12,625.00	•
3182	Camp - PayPal Fees	(400.00)	-	(500.00)	(199.36)	(500.00)	(250.00)	-	-	-	
3183	Camp - Donations	6,000.00	-	-	10,000.00	5,000.00	2,500.00	7,250.00	-	10,000.00	av
3190 3192	Grants - Camp EYE - Participants Fees/Church Sponsorships	9,000.00 15,000.00	-	5,000.00	- 10,000.00	5,000.00	2,500.00	-	10,000.00	10,000.00	SALY July 4-8, 2023-University of Maryland
	Transfer from Savings for EYE		-	-	-	-	-	-	30,000.00	30,000.00	
3230 3241	Safe Church Training - Fees Youth Ministries - Fees	2,000.00	280.00	-	-	-	-	-	-		For youth evente
3241	Youth Ministries - Fees Youth Ministries - PayPal Fees		(6.16)	-	-	-	-	-			For youth events
3244	Dominican Republic-Transfer from savings	6,200.00	-	4,700.00	-	-	-	-	4,050.00	4,050.00	Budgeted funds unused and saved in prior years
3246	Dominican Republic Donations-San Simon Bldg	1,000.00	-	-	-	-	-	25.00	-	•	We have funds set aside, if needed. Diocese pays 1/3; parish pa
3247 3260	Dominican Republic - Missioner & Parish Income Clergy Day Fees	9,000.00 2,500.00	-	10,500.00 2,500.00	-	2,500.00	1,250.00	60.00	12,600.00 2,500.00	12,600.00 2,500.00	1/3 \$5,550, missioner pays 1/3 \$5,550. Fundraising \$1,500
3260	Clergy Day PayPal Fees	(50.00)		(50.00)	-	2,500.00	1,250.00	- 60.00	2,500.00	2,500.00	50 clergy @ \$50
3262	St. Michael's Mission Fund-Investment Interest	13,740.96	-	15,264.35	-	18,472.27	9,236.14	-	19,617.17	19,617.17	Calculated using the Investment distribution formula
3263	Waddell Inv Fund Interest -Seminarian Support	8,610.44	-	8,956.68	-	10,612.32 5,545.77	5,306.16 2,772.89	-	12,351.87	12,351.87	Calculated using the Investment distribution formula
3266 3267	Resurrection Garden-Investment Fund Interest Congregational Development-Investment Fund Interest	4,177.09 20,876.79		4,616.51 23,365.15	-	28,278.51	14,139.26	-	5,796.79 30,438.72	5,796.79 30,438.72	Calculated using the Investment distribution formula  Calculated using the Investment distribution formula
	Crean Congregational Deve Investment Fund Income						,		-	28,502.25	Calculated using the Investment distribution formula-Based on 4 Quarters
	Transfer from Bishop Special Needs for Diaconal Tuition									11,463.96	
3268	DCDI Participant Income	3,750.00	50.00	-		-	-	-	-	-	No longer using this program
3269 3273	DCDI PayPal Fees Dismantling Racism Fees	(25.00) 2,000.00	655.00	500.00	343.00	2,250.00	1,125.00	1,024.04	3,000.00	3,000.00	No longer using this program  Books \$1,000, Workshop Fees \$2,000
3274	Dismantling Racism-PayPal Fees	(75.00)		(15.00)	-	(75.00)	(37.50)	-	-	-	25000 \$1,000, Workshop 1 000 \$2,000
3276	Grace Collaborative Service Fees	-	-	-	5,000.00	3,000.00	1,500.00	3,000.00	-		To help w/transition & move Bishop will drive his personal vehicle and be reimbursed mileage
3299	Sale of Diocesan Staff Car/Transfer from Prior Years Savings	5,000.00	-	-	-	-	-	-	-		as per covenant agreement  3 Year Grant-2018-2020 (2018- 7 months)-\$15,000 Grant
3280	Whittemore Grant-Canon Missioners	28,920.00	28,920.00	15,000.00	15,000.00	-	-	-	-		approved in late Oct for 2021
3285	DFMS Grant-Diocesan Unrestricted Grant				40,000.00			-			Based on 2021 actual, slight increase with hoped increased
3290 3291	Diocesan Convention Income Diocesan Convention Income-PayPal Fees	20,000.00	1,000.00	22,500.00 (450.00)	17,008.39	17,000.00 (500.00)	8,500.00 (250.00)	-	20,000.00	20,000.00	attendance
3314	Transfer from Savings for Lambeth	20,000.00	-	-		-	- (200.00)	-	-	-	
3315	General ConvTransfer from Prior Years Savings-2024	-	-	26,000.00	-	26,000.00	13,000.00	-	-	•	Calculated using the Investment distribution formula + 27073.61
3317	Davidson Estate- Investment Interest for Operations	110.946.96	_	118,404.96	_	142,317.81	71,158.91	102,278.43	147.082.88	189.156.49	previously unused Davidson Funds + \$10k for Cooperating Ministries + \$5k for St. Stephen's Ministry Hub
3295	DFMS Grant Funds from Prior Year-Congregational Develop	-	-	-	-	20,000.00	10,000.00	-	20,000.00	20,000.00	Grant Received in 2021-For Congregational Development
3297	Designated Funds from Prior Year-Congregational Develop	-	-	-	-	20,000.00	10,000.00	-	20,000.00	20,000.00	Congregational Development Designated Fund & St. Alban's Funds
	Sequestered 2020 Funds	-	-	69,196.34	-	-	-	-	-	-	Sequestured 2020 Unspent Funds
	Total Designated Revenues	341,348.82	30,898.84	388,391.18	109,777.03	377,138.40	182,915.56	115,237.47	368,625.44	450,665.26	
	Total Budgeted Operating Revenues	1,412,883.67	926,721.75	1.453.322.82	1.058.528.20	1,480,885.62	734,789.17	592,840.03	1,479,162.99	1,561,202.81	
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	TED OPERATING EXPENSES  t for the Larger Church										
											Full asking from the Episcopal Church-Continue at 15% for the next triennium-Based on 2021 Operating income -Includes PPP
4100	Episcopal Church Commitment	140,000.00	145,079.24	150,000.00	175,943.04	121,982.00	60,991.00	60,991.02	139,380.00	139,380.00	Grant
Office o	of the Bishop/Episcopate					-					
4120	EPIS - Salary Bishop Provisional	65,000.00	48,500.04	47,000.00	104,204.04	62,883.33	31,441.67	33,583.35	90,930.00	90,930.00	Our share 50%-All Bishop Provisional Expenses shared with EDEM-COLA 5%-11 months in 2022
4130	EPIS - Salary-Designated Housing Allowance	25,000.00	24,999.96	25,000.00	24,999.96	16,500.00	8,250.00	7,500.00	-	-	18%-includes pension on moving expense reimbursement in
4150 4155	EPIS - Pension EPIS - Health/Life/Dental/Vision	16,200.00 11,000.81	13,501.78 11,116.42	12,960.00 11,722.50	9,720.00 14,104.83	15,189.00 6,924.28	7,594.50 3,462.14	7,395.00 3,777.67	16,367.40 7,841.76	16,367.40 7,841.76	Episcopate Transition
4160	EPIS - Continuing Education	2,000.00	- 11,110.42	11,722.50	14,104.03	2,000.00	1,000.00	3,777.07	2,000.00	2,000.00	
4170	EPIS - Travel/Fuel	10,499.99	691.33	7,500.00	6,863.33	7,500.00	3,750.00	5,317.30	10,000.00	10,000.00	50%
4180 4182	EPIS - Professional Exp Housing-EDEM	3,000.00 6,000.00	732.85 739.96	1,000.00 3,000.00	2,600.80	10,000.00	5,000.00	1,172.56	5,000.00	5,000.00	50%
4184	Assisting Bishop-Salary/Health Ins (Shared w/EDEM)		- 1 35.50	20,469.00	49,542.00	-	-	-	-		
4195	Bishop's Car - Repairs & Maintenance/Insurance	2,500.00	11.65	-	-	-	-	-	-	_	Bishop will drive his personal vehicle and be reimbursed mileage as per covenant agreement
4196	Bishop-New Car Purchase	8,800.00		5,000.00	_	-	_	-	-	-	Bishop will drive his personal vehicle and be reimbursed mileage as per covenant agreement
4197	Episcopate Transition Savings	46,407.10		40,000.00	3,481.83	5,000.00	2,500.00	10,014.16	-	-	Saving for new Bishop search-\$158,379 Saved through 2021. Enough saved.
4199	EDEM Bishop Reimb (50%)	-	-	-	(74,654.98)	-	-	-	-	-	
4220	Canon Missioner South- Salary	42,204.16	43,454.24	10,382.77	10,378.26	-	-	-	-		
1221	Canon Missioner Central Salany	40 705 00	40 705 10	FE 000 00	EE 000 00	60 350 00	34 605 00	34 757 00	79 740 50	72 740 50	5% 001.4
4221 4222	Canon Missioner Central-Salary Canon Missioner North-Salary	48,795.00 57,195.00	49,795.12 49,794.88	55,000.00 55,000.00	55,000.08 55,000.08	69,250.00 57,250.00	34,625.00 28,625.00	34,757.23 28,713.37	73,712.50 61,712.50	73,712.50 61,712.50	
4223	Canon Missioner South Interim- Salary	-	-	63,750.00	55,208.46	77,250.00	38,625.00	38,625.00	81,712.50	81,712.50	5% COLA
4224	Canon Missioner South Interim - Housing Expense Canon Missioner South - Designated Housing Allowance	40,000,00	40.000.00	12,300.00	4,973.87	18,000.00	9,000.00	5,907.15	13,000.00	13,000.00	Apt Rental was budgeted but currently staying in hotels.
	Carron missioner South - Designated Housing Allowance	40,000.00	40,000.08	10,382.78	15,378.32	12,000.00	6,000.00	6,000.00	12,000.00	12,000.00	
4230 4231	Canon Missioner Central-Designated Housing Allowance	30,000.00	30,000.00	30,000.00	30,000.00	20,000.00	10,000.00	9,999.96	20,000.00	20,000.00	

8/28/2022		2020					2022 YTD				
		Approved Budget	2020 Actual	2021 Approved Budget	2021 Actual	Amended 2022 Budget	Budget 6/30/22	YTD Actual 6/30/22	2023 Budget Requests	2023 Proposed Budget	Line Item Explanations
250	Canon Missioner South - Pension	14,796.75	14,796.72	12,720.39	14,573.67	16,065.00	8,032.50	8,032.50	17,048.25		18%-compensation only
251	Canon Missioner Central-Pension	11,031.30	11,031.36	11,900.00	11,900.04	16,065.00	8,032.50	8,032.50	16,868.25	16,868.25	18% contribution to 403(b)
252	Canon Missioner North-Pension	11,031.30	11,031.36	11,900.00	11,900.04	16,065.00	8,032.50	8,032.50	16,868.25	16,868.25	18% contribution to 403(b)
255	Canon Missioner South - Health/Life/Dental/Vision	9,802.56	11,820.01	2,598.00	2,598.00	-	-	-	-	-	
256 257	Canon Missioner Central - Health/Life/Dental/Vision Canon Missioner North - Health/Life/Dental/Vision	17,385.12	17,472.00	18,192.00	18,456.00	19,572.00	9,786.00	11,417.00	20,352.00	20,352.00	2023 Actual rates
:60	Canon Missioner South - Continuing Education	17,385.12 1,000.00	17,472.00	18,192.00 1,000.00	18,456.00 370.00	19,818.00 1,000.00	9,909.00 500.00	11,458.00 20.00	20,352.00 1,000.00	20,352.00 1,000.00	2023 Actual rates
61	Canon Missioner Central - Continuing Education	1,000.00		1,000.00	350.00	1,000.00	500.00	20.00	1,000.00	1,000.00	
62	Canon Missioner North - Continuing Education	1,000.00	985.00	1,000.00	1,000.00	1,000.00	500.00	81.06	1,000.00	1,000.00	
70	Canon Missioner South - Travel	7,166.00	1,545.38	5,000.00	7,635.94	8,000.00	4,000.00	3,787.04	8,000.00	8,000.00	Mileage & Lodging
71	Canon Missioner Central - Travel	7,167.00	2,631.20	5,000.00	2,184.00	6,000.00	3,000.00	2,168.72	6,000.00	6,000.00	Mileage & Lodging
72	Canon Missioner North - Travel	7,167.00	5,701.20	8,000.00	4,028.36	12,000.00	6,000.00	3,328.66	7,000.00	7,000.00	Mileage & Lodging
B0	Canon Missioner South - Professional Expense	1,400.00	1,191.27	1,400.00	941.05	1,400.00	700.00	441.55	1,400.00	1,400.00	
B1	Canon Missioner Central - Professional Expense	1,400.00	1,476.48	1,400.00	1,016.91	1,400.00	700.00	845.26	1,400.00	1,400.00	
82 90	Canon Missioner North - Professional Expense Search Expenses-Canon Missioner	3,000.00	2,570.43	1,500.00 1,000.00	1,029.76	2,100.00	1,050.00	1,005.37	2,100.00	2,100.00	
93	Canon Missioners - Office Expenses	1,000.00	33.35	1,000.00	3.17	1,000.00	500.00	-	-	-	Office Supplies, Copier/Postage, etc.
95	·	1,000.00	33.33	1,000.00	3.17					2 000 00	Saved thru 2023-Anne-\$5,000 2023/Val-\$5,000 2023/Alan-\$3
95 10	Canon Missioners - Sabbatical Savings Clergy Days/Resources/Retreat	5,000.00	-	5,000.00	-	10,000.00 5,000.00	5,000.00 2,500.00	3,333.32 7,990.21	3,000.00 8,000.00	3,000.00 8,000.00	2026
91	Diocesan Office Administrator - Salary	43,950.00	17,972.00	41,984.00	41,282.04	50,000.00	25,000.00	25,110.11	52,500.00	52,500.00	See fees a/c #3260 \$2,500 5% COLA
94	Diocesan Office Administrator - FICA	3,362.18	1,374.85	3,211.78	3,158.10	3,825.00	1,912.50	1,912.56	4,016.25	4,016.25	13% COLA
97	Diocesan Office Administrator - Professional Expense	2,000.00	48.96	1,500.00	495.97	500.00	250.00	212.54	250.00	250.00	BEST Conference & Travel
98	Diocesan Office Administrator - Travel	-	-	-	185.86	2,000.00	1,000.00	1,035.05	1,200.00	1,200.00	
99	Diocesan Office Administrator - Pension	3,955.50	1,571.93	3,778.56	3,715.38	4,500.00	2,250.00	2,250.00	4,725.00	4,725.00	9%
00	Diocesan Office Administrator - Health/Dental	12,069.12	3,928.00	12,456.00	12,456.00	13,236.00	6,618.00	7,721.00	13,776.00	13,776.00	2023 Actual rates \$350 membership fee & Chancellor's Conference (Total \$3,00
02	Chancellor - Continuing Education	1,850.00	350.00	1,500.00	250.00	1,500.00	750.00	225.00	1,500.00	1,500.00	SPLIT w/EDEM)
											Deacon meetings meals \$400; Nat'l Conference for 2 Deacon \$3,200, Membership NAAD \$150, CE for Deacons \$750,
05	Diocesan Deacons/Archdeacon	1,850.00	419.85	2,450.00	150.00	2,750.00	1,375.00	292.50	4,900.00	4,900.00	Archdeacon travel \$400
											NWCU (National Workshop on Christian Unity) Workshop \$80 NWCU Dues \$250; ECM (Episcopal Diocesan Ecumenical
10	Ecumenical Interreligious Officer (EIO)	1,650.00	300.00	1,525.00	300.00	1,770.00	885.00	-	825.00	825.00	Interreligious Officers, formerly LARC) Scholarships \$600 (all shared with EDEM)
15	Confirmation	1,500.00	581.38	2,500.00	2,878.99	2,500.00	1,250.00	-	2,500.00	2,500.00	2 Celebrations
20	Diocesan Worship/Chapel/Ordinations	2,000.00	989.21	1,000.00	1,293.78	2,000.00	1,000.00	2,166.31	2,200.00	2,200.00	Chrism Mass, & any other Liturgies
37	Bishop's Forum Workshops	2,000.00	29.09	2,000.00		2,000.00	1,000.00	-	2,000.00	2,000.00	Regional -3 workshop locations
38	Staff Development	3,000.00	200.00	3,000.00	287.18	3,000.00	1,500.00	1,388.71	3,000.00	3,000.00	
39	Stewardship Committee	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	625.00	-	1,250.00	1,250.00	Diocesan TENS Membership \$9,153.27 saved + \$2,000 budgeted in 2022-Meet every 10 ye
50	Lambeth Conference-2022	10,000.00	-	-		2,000.00	1,000.00	-	-	1,000.00	saving \$1,000 annually going forward
52	Chaplains to Retired Clergy	2,000.00	904.91	3,000.00		1,500.00	750.00	-	1,500.00	1,500.00	
55	Diocesan Altar Guild	100.00	-	100.00	100.00	100.00	50.00	-	100.00	100.00	
	Total Episcopate/Support for the Larger Church	796 471 01	618,095.48	779,524.78	736,990.16	765,644.61	382,822.31	382,041.20	793,287.66	794,287.66	
	Total Episcopate/Support for the Earger Church	700,471.01	010,090.40	115,524.10	730,990.10	703,044.01	302,022.31	302,041.20	193,201.00	794,207.00	
ommis	sion on Ministry										
00	Postulancy Interview Days	2,000.00	68.25	2,500.00		4,000.00	2,000.00	-	4,000.00	4,000.00	4 Days
40	Seminarian Formation Grants	8,000.00	-	8,956.68	6,697.38	10,612.32	5,306.16	-	12,351.87	12,351.87	Waddell Investment fund interest income used for this-a/c #32
											(Only funding travel for senior seminarians to convention, no seniors this year) \$1,500/seminarian travel to diocesan events
45	Seminarian Travel	6,000.00		6,000.00	95.68	2,000.00	1,000.00	250.00	3,500.00	-	Relocation costs for newly ordaned clergy \$2,000 Diocese covers 1/3 of Tuition of \$2,866/year (Our share is
											\$955.33-Spring 2023 & Fall 2023) Expect 12 Students + Iona
50	Diaconate Training	23,389.00	13,100.37	22,753.96	11,410.61	18,953.98	9,476.99	6,334.68	25,950.96	25,950.96	Annual Fee \$6,000 + Academy Leadership Team Member \$8, Bishop will use BSNF if needed to cover this
											Individual pays 1/3, Diocese pays 1/3 and Parish pays 1/3 for (\$1,000/3 x 8), except for Diocesan purposes (0 candidates)
70	Psychological Exams for Postulants	1,250.00	833.33	5,250.00	823.35	2,000.00	1,000.00	-	2,666.67	2,666.67	-(\$1,000x0).
72	Background Checks for Postulants	-	555.00	500.00	266.67	-	-	570.00	-	_	We bill the individuals for this. It is appropriate for their parish support postulants. Parishes pay for background checks for ne
74	General Ordination Exams	2,250.00	-	1,500.00	750.00	3,000.00	1,500.00	3,000.00	750.00	750.00	Expect 1 GOE for 2023-\$750/each
83	EFM - Education for Ministry	3,150.00	1,750.00	1,750.00	1,750.00	3,150.00	1,575.00	1,750.00	1,750.00	1,750.00	License Fee \$1750+ Mentor Training, supplies, lodging, food
	Total Commission on Ministry	46.020.00	16 206 05	40.240.64	24 702 60	42 746 20	24 050 45	11,904.68	50,969.50	47,469.50	0.0858534
	Total Commission on Ministry	46,039.00	16,306.95	49,210.64	21,793.69	43,716.30	21,858.15	11,904.00	50,969.50	47,469.50	0.0858534
	Beloved Community										
90	New Clergy Development-Fresh Start	-	-	2,000.00	399.89	2,000.00	1,000.00	116.46	2,000.00	2,000.00	
											1/2 of DFMS Grant funds received in 2021 & Congregational Development funds-Grace, GR \$20,000; Grace,TC & Elk Rap
											\$10,000; St. Luke's & Paw Paw \$10,000. Also College for Congregational Devel \$10,000, Consulting/leadership dev/trai
725	Congregational Development	54,550.00	2,301.20	15,000.00	(105.00)	40.000.00	20,000.00		65,000.00	65,000.00	\$6,000, Ministry initiatives \$9,000 (\$3,000/region) See income
20	Congregational Development	34,550.00	2,301.20	10,000.00	(105.00)	40,000.00	20,000.00	-	03,000.00	03,000.00	a/c#3295 \$20,000 a/c#3297 \$20,000 Latino missioner consultancy, scholarships for travel and fees
29	Hispanic/Latinx Ministry	5,000.00	5,000.00	5,000.00	5,900.00	20,000.00	10,000.00	2,000.00	25,000.00	10,000.00	Latino Minstry Competency Course/Nuevo Amancer, Grant funding for existing Latino ministry devlopment projects
31	Safe Church Training	6,000.00	-	1,000.00	-	5,000.00	2,500.00	608.25	2,500.00	2,500.00	Administration of Church Training for Youth & Adults
35	Dismantling Racism	12,000.00	585.37	12,000.00	3,379.22	13,100.00	6,550.00	8,286.45	16,000.00	16,000.00	Honorariums \$7,000; Books \$2,500, Staff Coordinator Compensation \$5,500, Travel \$1,000 See income \$3,000 a/c.
40	Jubilee Ministries	50.00	-	-	-	-	-	-	-	-	No Budget Request
50	Deacon for Dominican Republic Mission	2,500.00	675.45	2,000.00	-	1,400.00	700.00	-	2,900.00	2,900.00	Travel, lodging, food-DDG board meetings and travel in dioce
	Plainsong Farm & Ministry	-	-	15,000.00	15,000.00	15,000.00	7,500.00	7,500.00	20,000.00	20,000.00	(Funds ESC & Summer Programs)Cooperating Ministry Budg Support
55											Airfare (8) \$9,800, Lodging/Food \$6,000, Transportation \$350 Office Fee \$100, Travel Medical Insurance \$400. Diocese par
55	Dominican Republic-Mission Trip Expenses	45 000 00		45 000 00		_	_	_	16,650.00	16,650.00	1/3: parish pays 1/3, missioner pays 1/3. See income a/c#324
	Dominican Republic-Mission Trip Expenses  Domestic Mission Trip Expenses	15,200.00 8,000.00	-	15,200.00 3,000.00	-	-	-	-	10,050.00	10,050.00	and a/c#3244
60		5,000.00		5,000.00		5,000.00	2,500.00	2,500.00	15,000.00	10,000.00	Budget included in EDEM Program line item-Youth Mission Tr (Funds Camp Naucratius) Cooperating Ministry Budget Support
60 62		-		-	-			2,300.00			Joint w/EDEM-our share-Katie Ong consulting-\$25,000, \$2,50
60 62 80	The Order of Naucratius-West Michigan		-	-	-	5,000.00	2,500.00	-	30,000.00	30,000.00	travel, \$2,500 Program Expense New ministry with which we will cooperate for community
60 62 80	The Order of Naucratius-West Michigan Building Bridges Steering Committee	-							2,500.00	5,000.00	building.
60 62 80	The Order of Naucratius-West Michigan Building Bridges Steering Committee Together West Michigan	-					_	-	3,000.00	3,000.00	Joint w/EDEM-our share
60 62 80	The Order of Naucratius-West Michigan Building Bridges Steering Committee Together West Michigan Creation Care Task Force	-	-	-		-	-			F 000	
755 760 762 780 785	The Order of Naucratius-West Michigan Building Bridges Steering Committee Together West Michigan	-	-	-	-	-	-			5,000.00	
60 62 80	The Order of Naucratius-West Michigan Building Bridges Steering Committee Together West Michigan Creation Care Task Force Support to St. Stephen's, Plainwell, Ministry Hub	103,300,00	8.562.02	70 200 00	24 574 11	106.500.00		21.011 16	200.550.00		
60 62 80	The Order of Naucratius-West Michigan Building Bridges Steering Committee Together West Michigan Creation Care Task Force	103,300.00	8,562.02	70,200.00	24,574.11	106,500.00	53,250.00	21,011.16	200,550.00	5,000.00 188,050.00	
60 62 30 35	The Order of Naucratius-West Michigan  Building Bridges Steering Committee  Together West Michigan  Creation Care Task Force  Support to St. Stephen's, Plainwell, Ministry Hub  Total Building Beloved Community	103,300.00	8,562.02	70,200.00	- 24,574.11	106,500.00		21,011.16	200,550.00		
60 62 80 85	The Order of Naucratius-West Michigan  Building Bridges Steering Committee  Together West Michigan  Creation Care Task Force  Support to St. Stephen's, Plainwell, Ministry Hub  Total Building Beloved Community  D. Youth & Young Adult Formation	103,300.00	8,562.02	70,200.00			53,250.00			188,050.00	Shared Position w/Eastern MLFDWM norting 30%, (all expending
60 62 80 85 85	The Order of Naucratius-West Michigan Building Bridges Steering Committee Together West Michigan Creation Care Task Force Support to St. Stephen's, Plainwell, Ministry Hub Total Building Beloved Community  1. Youth & Young Adult Formation Youth & Young Adult Director - Salary	103,300.00	9,000.00	18,180.00	18,235.28	18,360.00	53,250.00 9,180.00	4,827.44	20,460.90	188,050.00 19,278.00	Shared Position w/Eastern MI-EDWM portion-30% (all expenitines presented at EDWM percentage)2% COLA
60 62 80 85	The Order of Naucratius-West Michigan  Building Bridges Steering Committee  Together West Michigan  Creation Care Task Force  Support to St. Stephen's, Plainwell, Ministry Hub  Total Building Beloved Community  D. Youth & Young Adult Formation						53,250.00			188,050.00	lines presented at EDWM percentage)2% COLA 30%

8/28/2022	orking Budget										
JEU12022		2020 Approved		2021 Approved		Amended 2022	2022 YTD Budget	YTD Actual	2023 Budget	2023 Proposed	
		Budget	2020 Actual	Budget	2021 Actual	Budget	6/30/22	6/30/22	Requests	Budget	Line Item Explanations
	Youth & Young Adult Director - HSA Contribution	-	-	1,635.00	1,635.00	1,635.00	817.50	1,635.00	1,635.00		
	/outh & Young Adult Director - FICA /outh & Young Adult Director - Travel	4,289.16 1,500.00	718.29 191.97	1,448.15 6,000.00	1,453.48 702.35	1,500.17 6,000.00	750.08 3,000.00	383.64 344.96	1,622.70 6,000.00	1,532.14 6,000.00	30% 50%
	Youth & Young Adult Director - Professional Expenses	500.00	143.61	225.00	19.90	100.00	50.00	3.98	475.00	475.00	50%
	Youth & Young Adult Director - Continuing Ed	1,000.00	-	1,250.00	475.00	1,250.00	625.00	-	1,250.00	1,250.00	50%
	Youth & Young Adult Director - Sabbtical			-	-	-	-	-	-	-	
20 Y	outh Ministries	5,740.00	3,401.81	9,000.00	4,817.28	9,000.00	4,500.00	541.68	9,000.00	9,000.00	50% Every 3 years-Total net projected cost \$30,0000 based on 201
27 E	EYE Expenses	10,000.00		5,000.00		_		_	30.000.00	30,000.00	actual costs-Saved YTD \$30,000-Cancelled, EYE 2023 set for July 4-8-University of Maryland, College Park, Maryland
	Camp Expenses	80,500.00	237.50	80,105.00	61,622.68	80,105.00	40,052.50	6,917.60	62,000.00	62,000.00	
75 L	ifelong Christian Formation	4,000.00	255.00	-		-	-	-	-	-	
	outh Missioner Stipend-Northern Region			3,000.00	250.00	3,000.00	1,500.00	794.25	3,240.50	3,150.00	
	Youth Missioner Program -Northern Region			1,250.00	-	1,250.00	625.00	-	1,250.00	1,250.00	
	/outh Missioner Continuing Ed-Northern Region /outh Missioner Stipend-Southwest Region		-	125.00 3,000.00	1,250.00	125.00 3,000.00	62.50 1,500.00	- 794.25	125.00 3,240.50	125.00 3,150.00	
	outh Missioner Program -Southwest Region			1,250.00	1,250.00	1,250.00	625.00	794.25	1,250.00	1,250.00	Youth Progressive Mission Trip-GC
	outh Missioner Continuing Ed- Southwest Region			125.00		125.00	62.50	-	125.00	125.00	Tourist Togresore Mission Trip Co
	outh Missioner Stipend-Southeast Region			3,000.00		3,000.00	1,500.00	794.25	3,240.50	3,150.00	
89 Y	outh Missioner Program -Southeast Region			1,250.00	-	1,250.00	625.00	-	1,250.00	1,250.00	Shared Positions w/Eastern MI-EDWM portion-50% (all expe lines are at 50% of total Cost)
90 Y	outh Missioner Continuing Southeast-Northern Region			125.00		125.00	62.50	-	125.00	125.00	·
91 Y	outh Missioner Stipend-Central Region	-	-	3,000.00	2,500.00	3,000.00	1,500.00	794.25	3,240.50	3,150.00	
92 Y	Youth Missioner Program -Central Region	_	_	1,250.00	_	1,250.00	625.00	_	1,250.00	1,250.00	
	outh Missioner Continuing Ed-Central Region			1,250.00	91.95	125.00	62.50		1,250.00	1,250.00	
	outh Missioners-FICA			918.00	-	918.00	459.00	121.52	991.50	963.90	
95 Y	outh Missioners-Technology			1,250.00	-	1,250.00	625.00	-	1,250.00	1,250.00	
	/outh Missioners-Travel	-	-	2,500.00	-	2,500.00	1,250.00	-	2,500.00	2,500.00	
197 Y	outh Missioners-Misc	-	-	100.00	225.00	100.00	50.00	356.96	100.00	100.00	
T	Fotal Children, Youth & Young Adult Ministries	180,622.86	17,448.45	153,048.75	102,516.45	148,216.97	74,108.48	20,781.93	167,097.90	165,328.46	
	sm & Networking			2			0	40			
	Canon for Evangelism & Networking - Salary & Car Allowance	34,560.77	34,651.36	37,814.79	37,449.15	40,086.00	20,043.00	10,489.50	40,810.00	42,090.30	5% COLA
	Canon for Evangelism & Networking- FICA Canon for Evangelism & Networking - Pension	2,381.35 2,801.59	2,652.05 2,945.57	2,892.83 3,403.33	2,866.61 3,647.85	3,066.58 3,607.74	1,533.29 1,803.87	802.44 944.05	3,121.97 3,672.90	3,219.91 3,788.13	0%
											Shared Position w/Eastern MI-EDWM portion-50% (all exper
	Canon for Evangelism & Networking - HSA, Health Canon for Evangelism & Networking - Continuing Education	5,460.84 1,100.00	5,082.28 135.83	6,036.21 1,175.00	5,560.12	6,194.00 1,250.00	3,097.00 625.00	2,549.50 387.50	6,673.50 1,250.00	6,673.50 1,250.00	lines are at 50% of total Cost)
	Canon for Evengelism & Networking - Continuing Education	5,280.00	3,127.75	8,460.00	2,407.67	9,000.00	4,500.00	1,632.50	9,000.00	9,000.00	
	Canon for Evangelism & Networking-Comm. Materials	11,880.00	7,229.53	13,630.00	12,854.03	14,500.00	7,250.00	298.40	13,500.00	13,500.00	
	Communications-Admin Support	7,024.12	138.95	4,833.01	1,166.33	5,141.50	2,570.75	343.18	5,929.00	5,929.00	
32 (	Canon for Evangelism & Networking - Sabbatical 2024	-	-	-	-	500.00	250.00	166.68	500.00	500.00	Sabbatical after 6 years of service
Ţ	Total Evangelism & Networking	70,488.66	55,963.32	78,245.17	65,951.76	83,345.82	41,672.91	17,613.75	84,457.37	85,950.83	
ocesan	Administration										
	CFO & Benefit Administrator - Salary & Vehicle Allowance	62,606.53	67,727.67	74,210.00	74,209.92	77,795.50	38,897.75	39,062.59	81,560.28	81,560.28	5% COLA
45 C	CFO & Benefit Administrator - Health	9,351.04	9,351.12	9,912.10	9,912.00	10,506.72	5,253.36	5,253.36	11,032.06	11,032.06	Spousal coverage
	CFO & Benefit Administrator - Pension	6,476.18	6,905.71	7,570.99	7,571.04	7,947.20	3,973.60	3,973.62	8,333.31	8,333.31	9%
	CFO & Benefit Administrator - Dental/Life/Disability	1,600.00	1,497.52	1,776.00	2,351.64	2,406.72	1,203.36	1,402.33	2,454.72	2,454.72	2023 Actual rates
	CFO & Benefit Administrator - FICA	5,504.75	5,896.43	6,435.34	6,435.36	6,755.12	3,377.56	3,377.52	7,083.31	7,083.31	
_	CFO & Benefit Administrator - Travel CFO & Benefit Administrator - Continuing Education	4,000.00 1,000.00	485.78 687.00	4,000.00 1,000.00	582.20 1,388.00	4,000.00 1,000.00	2,000.00 500.00	1,403.59 546.00	4,000.00 1,000.00	1,000.00	EBAC, CODE, CPG Benefit Conf, CPE
	CFO & Benefit Administrator - Professional Exp	3,500.00	1,808.74	3,000.00	1,369.43	3,000.00	1,500.00	585.31	3,000.00	3,000.00	
	CFO-Sabbatical	-	- 1,000.7 1	-	- 1,000.10	6,000.00	3,000.00	2,000.00	-	-	Sabbatical after 6 years of service-\$6,000 saved in 2022
90 E	Bookkeeper - Salary	-	742.50	-	1,859.00	13,400.00	6,700.00	1,985.00	23,920.00	23,920.00	\$23 * 20 hours/week
	Bookkeeper - FICA	-	-	-	-	795.60	397.80	151.85	1,829.88	1,829.88	
	Bookkeeper - Pension		-		-	-	45.00	44.00=	2,152.80	2,152.80	
	General Convention Deputation - 2018 & 2022 & 2024	13,000.00	3 175 25	39,000.00	4 307 18	30,000.00	15,000.00	11,927.96	15,000.00	15,000.00	Next GC 2024-set aside 1/2
	Province V Dues	2,000.00	3,175.25	3,000.00	4,307.18	3,000.00	1,500.00	2,439.64	3,000.00	3,000.00	Synod mtg for GC-2 Lay & 1 Clergy are elected to attendM
25 F	Province V SYNOD Meeting	1,000.00	-	1,500.00	-	1,500.00	750.00	150.57	-	-	every 3 years 2018 & 2022 & 2025
	AMEN		-	500.00		- 1	-	4,362.96	35,000.00	35,000,00	Based on 2021 Acutal
40 A	Diocesan Convention	500.00	126 15	30,000,00		35 000 00	17 500 00		00,000.00		\$1,200 annually for Garden Maintenance-Investment Interes
40 A	Diocesan Convention Resurrection Garden Expenses	25,000.00 1,200.00	126.15 2,530.07	30,000.00 1,200.00	34,692.17 1,200.00	35,000.00 1,200.00	17,500.00 600.00	-	1,200.00	1,200.00	covers a/c#3266
40 A 50 E 55 F		25,000.00 1,200.00		1,200.00	34,692.17			78,622.30	1,200.00	1,200.00 200,566.35	covers arc#32bb
40 A 50 E 55 F	Resurrection Garden Expenses	25,000.00 1,200.00	2,530.07	1,200.00	34,692.17 1,200.00	1,200.00	600.00	-			COVERS AIC#3.200
40 A 50 E 55 F	Resurrection Garden Expenses  Total Diocesan Administration	25,000.00 1,200.00	2,530.07	1,200.00	34,692.17 1,200.00	1,200.00	600.00	-	200,566.35		COVERS AIC#3.200
40 A 50 E 55 F T	Resurrection Garden Expenses  Total Diocesan Administration  Expenses	25,000.00 1,200.00 136,738.50	2,530.07 100,933.94	1,200.00	34,692.17 1,200.00 145,877.94	1,200.00	102,153.43	78,622.30	200,566.35	200,566.35	
40 A 50 E 55 F T ***********************************	Resurrection Garden Expenses  Total Diocesan Administration  Expenses  Audit Fees	25,000.00 1,200.00 136,738.50	2,530.07	1,200.00 183,104.43 25,000.00	34,692.17 1,200.00 145,877.94 4,725.00	1,200.00 204,306.86 23,275.00	600.00 102,153.43 11,637.50	- 78,622.30 13,700.00	200,566.35	200,566.35	Checking Fees IT Consulting as needed & Gmail backup
40 A 50 C 55 F T ***********************************	Resurrection Garden Expenses  Total Diocesan Administration  Expenses Audit Fees Bank Fees	25,000.00 1,200.00 136,738.50 13,781.25	2,530.07 100,933.94 - 45.00	1,200.00 183,104.43 25,000.00 300.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00	1,200.00 204,306.86 23,275.00 600.00	102,153.43 11,637.50 300.00	78,622.30 13,700.00 102.50	200,566.35 13,750.00 300.00	200,566.35 13,750.00 300.00	Checking Fees IT Consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting,
40 A 50 C 55 F T 28 C 40 A 410 E 25 T 28 C	Resurrection Garden Expenses  Total Diocesan Administration  Expenses Audit Fees Jank Fees Technology Support - Contracted	25,000.00 1,200.00 136,738.50 13,781.25 - 1,500.00	2,530.07 100,933.94 - 45.00 1,124.00	1,200.00 183,104.43 25,000.00 300.00 1,000.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74	1,200.00 204,306.86 23,275.00 600.00 2,440.00	102,153.43 11,637.50 300.00 1,220.00	78,622.30 13,700.00 102.50 1,100.00	200,566.35 13,750.00 300.00 3,000.00	200,566.35 13,750.00 300.00 3,000.00	Checking Fees IT consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoom D Retreat in January, Basecamp
40 A 50 E 55 F 1 20 A 110 E 25 T 28 C 30 E	Resurrection Garden Expenses  Fotal Diocesan Administration  Expenses  udit Fees  Bank Fees  Fechnology Support - Contracted  Computer Hardware/Software/Website/Email Exp	25,000.00 1,200.00 136,738.50 13,781.25 - 1,500.00 8,500.00	2,530.07 100,933.94 - 45.00 1,124.00 7,271.05	1,200.00 183,104.43 25,000.00 300.00 1,000.00 9,000.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74 5,772.86	1,200.00 204,306.86 23,275.00 600.00 2,440.00 8,500.00	102,153.43 11,637.50 300.00 1,220.00 4,250.00	78,622.30 13,700.00 102.50 1,100.00 4,110.36	200,566.35 13,750.00 300.00 3,000.00 8,500.00	13,750.00 300.00 3,000.00 8,500.00	Checking Fees IT consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoom D Retreat in January, Basecamp
140 A 1550 C 1555 F 1 1600 A 110 E 125 T 128 C 130 C 141 T 1445 V	Resurrection Garden Expenses  Total Diocesan Administration  Expenses Audit Fees Bank Fees Technology Support - Contracted Computer Hardware/Software/Website/Email Exp Diocesan Council Expense Title IV Disciplinary Canons Workers' Compensation Insurance	25,000.00 1,200.00 136,738.50 13,781.25 1,500.00 8,500.00 4,000.00 500.00 1,500.00	2,530.07 100,933.94  45.00 1,124.00 7,271.05 3,049.96  1,156.00	1,200.00 183,104.43 25,000.00 300.00 1,000.00 9,000.00 500.00 1,600.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74 5,772.86 550.00	1,200.00 204,306.86 23,275.00 600.00 2,440.00 8,500.00 3,040.00 -1,500.00	102,153.43 11,637.50 300.00 1,220.00 4,250.00 1,520.00 - 750.00	78,622.30 13,700.00 102.50 1,100.00 4,110.36 560.39	200,566.35 13,750.00 300.00 3,000.00 8,500.00 0,000.00	13,750.00 300.00 3,000.00 8,500.00 3,000.00	Checking Fees IT Consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoon DC Retreat in January, Basecamp Saved up for possible future needs, \$2,500 saved YTD is en
40 A 50 C 55 F T 20 A 10 E 25 T 28 C 30 C 41 T 45 V 50 F	Resurrection Garden Expenses  Fotal Diocesan Administration  Expenses  Ludit Fees  Jank Fees  Fechnology Support - Contracted  Computer Hardware/Software/Website/Email Exp  Diocesan Council Expense  Fille IV Disciplinary Canons  Workers' Compensation Insurance  Property & Umbrella Insurance	25,000.00 1,200.00 136,738.50 13,781.25  1,500.00 8,500.00 4,000.00 500.00 1,500.00 5,310.87	2,530.07 100,933.94 - 45.00 1,124.00 7,271.05 3,049.96 - 1,156.00 3,643.90	1,200.00 183,104.43 25,000.00 300.00 1,000.00 9,000.00 3,040.00 500.00 1,600.00 5,670.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74 5,772.86 550.00	1,200.00 204,306.86 23,275.00 600.00 2,440.00 8,500.00 3,040.00 -1,500.00 5,000.00	102,153.43 11,637.50 300.00 1,220.00 4,250.00 1,520.00 - 750.00 2,500.00	78,622.30 13,700.00 102.50 1,100.00 4,110.36 560.39 - 834.00 3,498.00	200,566.35 13,750.00 300.00 3,000.00 8,500.00 3,000.00 - 2,000.00 5,000.00	200,566.35 13,750.00 300.00 3,000.00 8,500.00 3,000.00 - 2,000.00 5,000.00	Checking Fees IT Consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoom DC Retreat in January, Basecamp Saved up for possible future needs, \$2,500 saved YTD is en
40 A 50 C 555 F T T Eneral E 25 T 228 C 330 C 441 T 445 V 500 F	Resurrection Garden Expenses  Fotal Diocesan Administration  Expenses Audit Fees Sank Fees Fechnology Support - Contracted Computer Hardware/Software/Website/Email Exp Diocesan Council Expense Fittle IV Disciplinary Canons Workers' Compensation Insurance Property & Umbrella Insurance	25,000.00 1,200.00 136,738.50 13,781.25 1,500.00 8,500.00 4,000.00 500.00 1,500.00	2,530.07 100,933.94 45.00 1,124.00 7,271.05 3,049.96 - 1,156.00 3,643.90	1,200.00 183,104.43 25,000.00 300.00 1,000.00 9,000.00 500.00 1,600.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74 5,772.86 550.00	1,200.00 204,306.86 23,275.00 600.00 2,440.00 8,500.00 3,040.00 -1,500.00	102,153.43 11,637.50 300.00 1,220.00 4,250.00 1,520.00 - 750.00	78,622.30 13,700.00 102.50 1,100.00 4,110.36 560.39	200,566.35 13,750.00 300.00 3,000.00 8,500.00 0,000.00	13,750.00 300.00 3,000.00 8,500.00 3,000.00	Checking Fees IT Consulting as needed & Gmail backup ACS Accounting and batabase software, Website hosting. Domain, email, Software updates, Zoom DC Retreat in January, Basecamp Saved up for possible future needs. \$2,500 saved YTD is en
100	Resurrection Garden Expenses  Fotal Diocesan Administration  Expenses  Audit Fees  Jank Fees  Fechnology Support - Contracted  Computer Hardware/Software/Website/Email Exp  Diocesan Council Expense  Fittle IV Disciplinary Canons  Workers' Compensation Insurance  Property & Umbrella Insurance  Fotal General Expenses	25,000.00 1,200.00 136,738.50 13,781.25 1,500.00 8,500.00 4,000.00 500.00 1,500.00 5,310.87	2,530.07 100,933.94 45.00 1,124.00 7,271.05 3,049.96 - 1,156.00 3,643.90	1,200.00 183,104.43 25,000.00 300.00 1,000.00 9,000.00 3,040.00 500.00 1,600.00 5,670.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74 5,772.96 550.00 4,733.00	1,200.00 204,306.86 23,275.00 600.00 2,440.00 8,500.00 3,040.00 - 1,500.00 5,000.00 44,355.00	600.00 102,153.43 11,637.50 300.00 1,220.00 4,250.00 1,520.00 - 750.00 2,500.00	78,622.30 13,700.00 102.50 1,100.00 4,110.36 560.39 - 834.00 3,498.00 23,905.25	200,566.35 13,750.00 300.00 3,000.00 8,500.00 3,000.00 - 2,000.00 5,000.00	200,566.35 13,750.00 300.00 3,000.00 8,500.00 3,000.00 - 2,000.00 5,000.00 35,550.00	Checking Fees IT Consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoom DC Retreat in January, Basecamp Saved up for possible future needs. \$2,500 saved YTD is en for now
440 A A A A A A A A A A A A A A A A A A	Resurrection Garden Expenses  Fotal Diocesan Administration  Expenses Audit Fees Sank Fees Fechnology Support - Contracted Computer Hardware/Software/Website/Email Exp Diocesan Council Expense Fittle IV Disciplinary Canons Workers' Compensation Insurance Property & Umbrella Insurance	25,000.00 1,200.00 136,738.50 13,781.25  1,500.00 8,500.00 4,000.00 500.00 1,500.00 5,310.87	2,530.07 100,933.94 - 45.00 1,124.00 7,271.05 3,049.96 - 1,156.00 3,643.90	1,200.00 183,104.43 25,000.00 300.00 1,000.00 9,000.00 3,040.00 500.00 1,600.00 5,670.00	34,692.17 1,200.00 145,877.94 4,725.00 362.00 1,533.74 5,772.86 550.00	1,200.00 204,306.86 23,275.00 600.00 2,440.00 8,500.00 3,040.00 -1,500.00 5,000.00	102,153.43 11,637.50 300.00 1,220.00 4,250.00 1,520.00 - 750.00 2,500.00	78,622.30 13,700.00 102.50 1,100.00 4,110.36 560.39 - 834.00 3,498.00	200,566.35 13,750.00 300.00 3,000.00 8,500.00 3,000.00 - 2,000.00 5,000.00	200,566.35 13,750.00 300.00 3,000.00 8,500.00 3,000.00 - 2,000.00 5,000.00 35,550.00	Checking Fees IT Consulting as needed & Gmail backup ACS Accounting and Database software, Website hosting, Domain, email, Software updates, Zoon DC Retreat in January, Basecamp Saved up for possible future needs, \$2,500 saved YTD is en

Episo	copal Diocese of Western Michigan										
2023	Working Budget										
8/28/202	2										
		2020 Approved Budget	2020 Actual	2021 Approved Budget	2021 Actual	Amended 2022 Budget	2022 YTD Budget 6/30/22	YTD Actual 6/30/22	2023 Budget Requests	2023 Proposed Budget	Line Item Explanations
5709	Diocesan House - Heat	-	1,699.19	1,000.00	1,004.04	-	-	-	-	-	
5720	Copier Expense	5,641.93	4,441.51	4,316.00	4,168.49	4,500.00	2,250.00	2,601.51	5,000.00	5,000.00	Monthly lease, quarterly usage
5750	Postage	1,300.00	571.87	1,300.00	390.37	1,000.00	500.00	331.69	1,000.00	1,000.00	
5760	Office Supplies/Hospitality	4,000.00	3,748.75	4,000.00	5,330.99	4,000.00	2,000.00	243.30	4,000.00	4,000.00	
5770	Telephone/Cell/Internet Services	12,879.36	9,276.02	12,000.00	7,520.24	7,000.00	3,500.00	3,331.85	7,000.00	7,000.00	
7825	Miscellaneous-Contingency	1,000.23	(1,687.56)	42,763.06	10.35	26,742.77	13,371.39	103.89	-	-	
	Total Office Expense	54,131.52	45,117.51	93,879.06	47,765.69	84,800.06	36,746.39	23,112.24	44,000.00	44,000.00	
	Total Budgeted Operating Expenses	1,412,883.67	878,717.58	1,453,322.82	1,163,687.40	1,480,885.62	734,789.16	578,992.51	1,576,478.78	1,561,202.81	
	Program Budget Net Income (Loss)	0.00	48,004.18	(0.00)	(105,159.20)	0.00	0.00	13,847.52	(97,315.79)	0.00	