



# *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 <https://tinyurl.com/EDWMCouncil>. Additionally, I have created a shortened URL that will take you directly to the 2023 Budget: <https://tinyurl.com/EDWMBudget23>.

## 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.
  - 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.
  - 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.
  - 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

*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.*

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 re-designated 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 Canon 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):
  - Grace, Grand Rapids (\$20,000)
  - Grace, Traverse City / Elk Rapids (\$10,000) and
  - 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 Naucratiis-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.

Episcopal Diocese of Western Michigan  
2023 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
<b>BUDGETED REVENUES</b>											
<b>General Operating Revenues</b>											
3100	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
3101	Additional Pledge gifts	-	-	-	8,995.97	-	-	192.04	-	-	
3102	Uncollected Apportionments (write off)	(15,000.00)	-	(15,000.00)	-	-	-	-	-	-	
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	Apportionment Relief	-	(52,487.34)	-	(115.75)	-	-	-	-	-	
3105	Giving - Chapels/Missions	3,000.00	-	3,700.00	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	-	-	-	-	-	-	-	
<b>Total General Operating Revenues</b>		<b>1,071,534.85</b>	<b>895,822.91</b>	<b>1,064,931.64</b>	<b>948,751.17</b>	<b>1,103,747.22</b>	<b>551,873.61</b>	<b>477,602.56</b>	<b>1,110,537.55</b>	<b>1,110,537.55</b>	
<b>Designated Revenues</b>											
3160	Campus & Young Adult Inv Fund Transfer	9,403.61	-	10,076.03	-	12,208.99	6,104.50	-	12,967.38	12,967.38	Calculated using the Investment distribution formula
3170	Youth Investment Fund Transfer	4,072.97	-	4,376.16	-	5,270.44	2,635.22	-	5,595.63	5,595.63	Calculated using the Investment distribution formula
3181	Camp Fees - Individuals & Parish Sponsorship	40,000.00	-	48,450.00	12,625.00	48,450.00	24,225.00	1,600.00	12,625.00	12,625.00	Based on 2021 actual
3182	Camp - PayPal Fees	(400.00)	-	(500.00)	(199.36)	(500.00)	(250.00)	-	-	-	
3183	Camp - Donations	6,000.00	-	-	10,000.00	-	-	7,250.00	-	-	
3190	Grants - Camp	9,000.00	-	5,000.00	10,000.00	5,000.00	2,500.00	-	10,000.00	10,000.00	SALY
3192	EYE - Participants Fees/Church Sponsorships	15,000.00	-	-	-	-	-	-	-	-	July 4-8, 2023-University of Maryland
	Transfer from Savings for EYE	-	-	-	-	-	-	-	30,000.00	30,000.00	Saved in prior years
3230	Safe Church Training - Fees	2,000.00	-	-	-	-	-	-	-	-	
3241	Youth Ministries - Fees	-	280.00	-	-	-	-	-	-	-	For youth events
3242	Youth Ministries - PayPal Fees	-	(6.16)	-	-	-	-	-	-	-	
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	-	-	
3247	Dominican Republic - Missioner & Parish Income	9,000.00	-	10,500.00	-	-	-	-	12,600.00	12,600.00	We have funds set aside, if needed. Diocese pays 1/3; parish pays 1/3 \$5,550, missioner pays 1/3 \$5,550. Fundraising \$1,500
3260	Clergy Day Fees	2,500.00	-	2,500.00	-	2,500.00	1,250.00	60.00	2,500.00	2,500.00	50 clergy @ \$50
3261	Clergy Day PayPal Fees	(50.00)	-	(50.00)	-	-	-	-	-	-	
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	5,306.16	-	12,351.87	12,351.87	Calculated using the Investment distribution formula
3266	Resurrection Garden-Investment Fund Interest	4,177.09	-	4,616.51	-	5,545.77	2,772.89	-	5,796.79	5,796.79	Calculated using the Investment distribution formula
3267	Congregational Development-Investment Fund Interest	20,876.79	-	23,365.15	-	28,278.51	14,139.26	-	30,438.72	30,438.72	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	DCDI PayPal Fees	(25.00)	-	-	-	-	-	-	-	-	No longer using this program
3273	Dismantling Racism Fees	2,000.00	655.00	500.00	343.00	2,250.00	1,125.00	1,024.04	3,000.00	3,000.00	Books \$1,000, Workshop Fees \$2,000
3274	Dismantling Racism-PayPal Fees	(75.00)	-	(15.00)	-	(75.00)	(37.50)	-	-	-	
3276	Grace Collaborative Service Fees	-	-	-	5,000.00	3,000.00	1,500.00	3,000.00	-	-	To help w/transition & move
3299	Sale of Diocesan Staff Car/Transfer from Prior Years Savings	5,000.00	-	-	-	-	-	-	-	-	Bishop will drive his personal vehicle and be reimbursed mileage, as per covenant agreement
3280	Whitmore Grant-Canon Missioners	28,920.00	28,920.00	15,000.00	15,000.00	-	-	-	-	-	3 Year Grant-2018-2020 (2018- 7 months)-\$15,000 Grant approved in late Oct for 2021
3285	DFMS Grant-Diocesan Unrestricted Grant	-	-	-	40,000.00	-	-	-	-	-	
3290	Diocesan Convention Income	20,000.00	1,000.00	22,500.00	17,008.39	17,000.00	8,500.00	-	20,000.00	20,000.00	Based on 2021 actual, slight increase with hoped increased attendance
3291	Diocesan Convention Income-PayPal Fees	(300.00)	-	(450.00)	-	(500.00)	(250.00)	-	-	-	
3314	Transfer from Savings for Lambeth	20,000.00	-	-	-	-	-	-	-	-	
3315	General Conv.-Transfer from Prior Years Savings-2024	-	-	26,000.00	-	26,000.00	13,000.00	-	-	-	
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	Calculated using the Investment distribution formula + 27073.61 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	-	-	-	-	-	-	Sequestered 2020 Unspent Funds
<b>Total Designated Revenues</b>		<b>341,348.82</b>	<b>30,898.84</b>	<b>388,391.18</b>	<b>109,777.03</b>	<b>377,138.40</b>	<b>182,915.56</b>	<b>115,237.47</b>	<b>368,625.44</b>	<b>450,665.26</b>	
<b>Total Budgeted Operating Revenues</b>		<b>1,412,883.67</b>	<b>926,721.75</b>	<b>1,453,322.82</b>	<b>1,058,528.20</b>	<b>1,480,885.62</b>	<b>734,789.17</b>	<b>592,840.03</b>	<b>1,479,162.99</b>	<b>1,561,202.81</b>	
<b>BUDGETED OPERATING EXPENSES</b>											
<b>Support for the Larger Church</b>											
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	Full asking from the Episcopal Church-Continue at 15% for the next triennium-Based on 2021 Operating income -Includes PPP Grant
<b>Office of the Bishop/Episcopate</b>											
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	-	-	
4150	EPIS - Pension	16,200.00	13,501.78	12,960.00	9,720.00	15,189.00	7,594.50	7,395.00	16,367.40	16,367.40	18%-includes pension on moving expense reimbursement in Episcopate Transition
4155	EPIS - Health/Life/Dental/Vision	11,000.81	11,116.42	11,722.50	14,104.83	6,924.28	3,462.14	3,777.67	7,841.76	7,841.76	2023 Actual rates
4160	EPIS - Continuing Education	2,000.00	-	-	-	2,000.00	1,000.00	-	2,000.00	2,000.00	50%
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	EPIS - Professional Exp	3,000.00	732.85	1,000.00	2,600.80	10,000.00	5,000.00	1,172.56	5,000.00	5,000.00	50%
4182	Housing-EDEM	6,000.00	739.96	3,000.00	-	-	-	-	-	-	
4184	Assisting Bishop-Salary/Health Ins (Shared w/EDEM)	-	-	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	-	-	-	-	-	
4221	Canon Missioner Central-Salary	48,795.00	49,795.12	55,000.00	55,000.00	69,250.00	34,625.00	34,757.23	73,712.50	73,712.50	5% COLA
4222	Canon Missioner North-Salary	57,195.00	49,794.88	55,000.00	55,000.08	57,250.00	28,625.00	28,713.37	61,712.50	61,712.50	5% COLA
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	-	-	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.
4230	Canon 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	
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	
4232	Canon Missioner North-Designated Housing Allowance	21,600.00	30,000.00	30,000.00	30,000.00	32,000.00	16,000.00	15,999.96	32,000.00	32,000.00	







Episcopal Diocese of Western Michigan  
 2023 Working Budget

8/28/2022

	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	-	1,699.19	1,000.00	1,004.04	-	-	-	-	-	
5720	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	1,300.00	571.87	1,300.00	390.37	1,000.00	500.00	331.69	1,000.00	1,000.00	
5760	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	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	1,000.23	(1,687.56)	42,763.06	10.35	26,742.77	13,371.39	103.89	-	-	
<b>Total Office Expense</b>	<b>54,131.52</b>	<b>45,117.51</b>	<b>93,879.06</b>	<b>47,765.69</b>	<b>84,800.06</b>	<b>36,746.39</b>	<b>23,112.24</b>	<b>44,000.00</b>	<b>44,000.00</b>	
<b>Total Budgeted Operating Expenses</b>	<b>1,412,883.67</b>	<b>878,717.58</b>	<b>1,453,322.82</b>	<b>1,163,687.40</b>	<b>1,480,885.62</b>	<b>734,789.16</b>	<b>578,992.51</b>	<b>1,576,478.78</b>	<b>1,561,202.81</b>	
<b>Program Budget Net Income (Loss)</b>	<b>0.00</b>	<b>48,004.18</b>	<b>(0.00)</b>	<b>(105,159.20)</b>	<b>0.00</b>	<b>0.00</b>	<b>13,847.52</b>	<b>(97,315.79)</b>	<b>0.00</b>	