



The EPISCOPAL DIOCESE *of* WESTERN MICHIGAN

RECOMMENDATION FOR THE 2024 BUDGET FOR THE EPISCOPAL DIOCESE OF WESTERN MICHIGAN The Rev. Dr. Jared C. Cramer, Diocesan Treasurer

At the last Diocesan Council Meeting, a resolution was passed to restructure the Finance Committee. However, a new Nominating Committee has yet to be formed to establish a new Finance Committee. In the in-between time (that we so often seem to be finding ourselves), an Ad Hoc Finance Committee was put together, consisting of: CFO Sara Philo, Vice-Chair of Council Mtr. Nurya Parish, myself as Treasurer, and volunteers from Diocesan Council (Dcn. Pat Vinge, Matthew Neddo, and Lara Raisanen). We met three times, first on Monday, August 7, and again on Wednesday, August 9. Diocesan Council met on August 19, providing very helpful feedback and a resolution giving us some direction on camp ministry in our continued Season of Practice. The Ad Hoc Finance Committee met again on Tuesday, September 5, creating a new version of the budget which is now our unanimous recommendation to Council for the coming year. As with last year, anyone can view the current budget by going to <https://tinyurl.com/EDWMBudget24>. For those who want to dig deeper, all budget submissions available online in this public Google Drive folder: <http://tinyurl.com/EDWMSubmissions24>.

Our goal with this budget, during this Season of Practice and as we reach the end of the Building Bridges Discernment, was to create a holding budget for 2024 that sought to minimize any significant changes in our mission and ministry. We do that knowing that at the end of this discernment, and then after a decision on juncture is made, there will be the joyfully challenging work of either figuring out how to continue to walk together while remaining separate dioceses or of creating a new budget for a unified diocese. We have sought with this budget to be well-prepared for either outcome.

Notes on Budgeted Income

- The budget includes anticipated general operating revenues of \$1,096,482, a decrease of 1.3%. While parish apportionments remain the same, the investment draw is lower this year due to the market downturn of the previous year. The draw in previous years had always been 5% (which did not follow the guidelines of the Uniform Prudent Management of Institutional Funds Act, UPMIFA, for perpetual funds). Under the new Investment Policies and management of the Episcopal Church Foundation (ECF) effected at the end of last year, the Investment Committee has considered projected future returns, fees, and inflation and recommends a draw of 4.5%. Furthermore, they recommended that this draw be calculated on the average quarterly returns since we have been invested with ECF as prior to that draws were not taken consistently, making it challenging to determine average fund value using previous quarters. We will use this approach to build up to our goal of basing the draw on a 20 quarter (five year) rolling average.
- We are still in process of discernment with regard to camping ministry in our two dioceses. The current model of Episcopal Youth Camp, with a paid staff but only a short-term

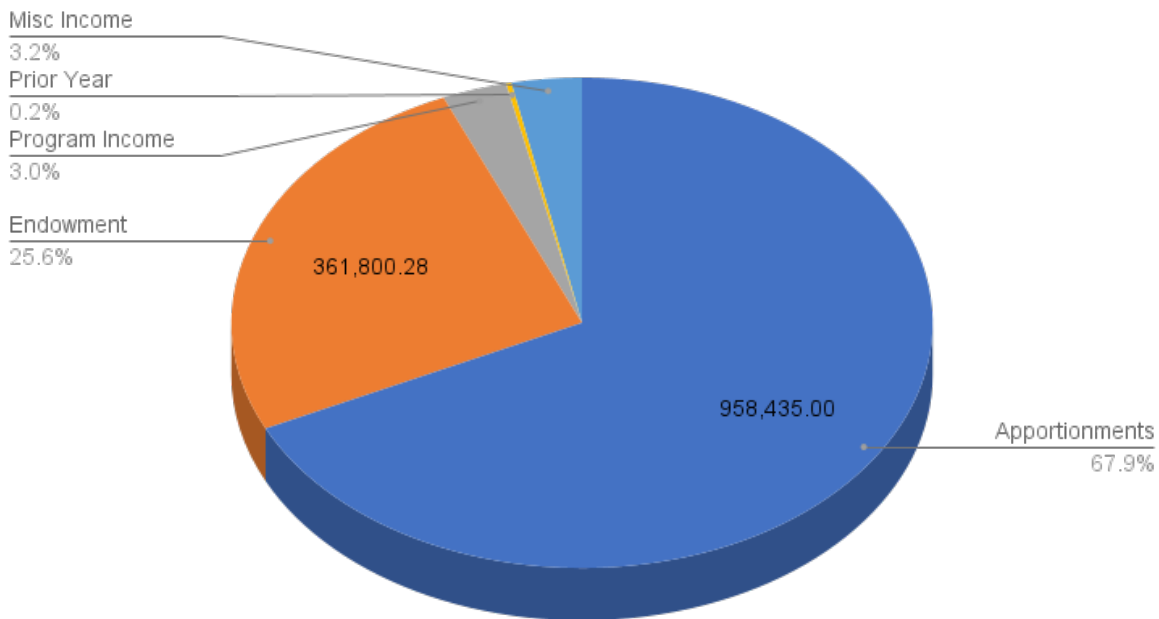
*Our Mission, rooted in the Episcopal tradition, is to worship God, to follow Jesus Christ,
to grow together in the Holy Spirit, and to serve the world.*

director operating on a stipend for a few weeks, remains unsustainable. Also, camper fees have been decreasing (from nearly \$40K in 2017 to roughly \$20K in 2022). This means the total cost of camp (which is over \$45K) is increasingly subsidized by the diocesan budget. While this communal subsidizing of camp ministry may be a decision we all support, we have concerns that model remains unsustainable, not only for the expectations it places on volunteers to manage strategic and year-round planning (e.g., the budget process) but also that this approach is likely one of the reasons for decreasing camp weeks and camp registration income. We also note that there may be up to \$16,000 in Whittemore Foundation Grant Funds available were the request to be submitted earlier and urge that approach, though we included only their anticipated \$8,000 request in this budget.

- We recommend no longer running the Investment income (and corresponding expense) from the Resurrection Garden Investment Fund through the General Fund, but instead letting it flow directly into and out of the Designated Fund for the Resurrection Garden. That way resources that are unspent can accumulate for when significant needs arise.
- We would note that this budget sees a total of \$54,083 in Investment Income in the area of Congregational Development. We have tied that income to:
 - 4725 - Congregational Development Grants (now renamed) to be clear that this is grant funding available to congregational development projects. There previously were three of these in process. Grace Church in Traverse City received two annual \$10,000 grants which have concluded, and they do not anticipate needing more. Grace Church in Grand Rapids received two annual \$20,000 grants which have concluded, and has requested a step-down grant of \$12,000 for 2024 as they seek to reach greater sustainability. St. Luke's in Kalamazoo was finally able to hire someone into their position and so will receive their first \$10,000 grant this year and another in 2024. That will leave \$1,312 available for another grant, if needed.
 - The College for Congregational Development Salary, Pension, and Travel we considered to be an appropriate expenditure of Congregational Development Funds and so we included that in our total expenditures.
 - Finally, the work of the Hispanic / Latinx Ministry Task Force (4729) also seemed to us to fall under Congregational Development.
 - Those above three areas in expense equal the budgeted draw for income in this area.
- We did not have an estimated number of delegates in order to budget for Diocesan Convention income (the actual income in that area has varied from as low as \$17,855 before COVID to as high as \$62,290 last year). We also were unsure if there were plans for charging registration for both the Special Convention in the spring and then an Annual Convention in the fall. Thus, we budgeted based upon no registration income for the Special Convention (with the hope that it could be held in a large church with no needed extra costs other than perhaps lunch) and \$100 in fees for Annual Convention with an estimated 120 delegates (we did not have access to the actual number of allotted delegates).

A summary of the budgeted income is in the pie-chart on the following page.

2024 Budgeted Revenue



Notes on Budgeted Expenses

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. New positions in the budget are budgeted at a 60/40 split (with our Diocese assuming 60%), according to the decision of Diocesan Council in that area.
- All staff salaries estimate a 2.4% Cost of Living Adjustment (COLA), the Midwest CPI-W index at the end of Q2 2023. Our understanding is that Eastern Michigan will use the same index and number, resulting in equal salary increases and avoiding the confusions of last year. Note that the use of the Midwest CPI-W is a new policy that we started last year, replacing the older policy of basing the increase upon the Social Security increase in order to ensure it tracked with actual inflation in our area.

The Office of the Bishop

- The line item for 4197 has been renamed from Episcopate Transitions to Diocesan Staff Transitions to give greater flexibility to this Designated Fund and how we save for it. The designated fund currently has \$102,917 available, which we believe to be a suitable amount for considering a future transition in the episcopate or other diocesan staff. However, this fund should be monitored so that it can be replenished by the General Fund to remain strong.
- We would note that this budget now includes the three Regional Canons Missioner budgeted at a 60/40 split, as noted above. Also, this budget would adopt the approach of giving each Canon a flat vehicle allowance in lieu of having them submit mileage. This allowance increases their total pension cost (and benefit later), but does mean they will

need to track mileage and submit it with their taxes in order for it not to be considered taxable income.

- There is no budget submitted for Office Supplies for the Canons Missioner (which we worried might be an oversight). Similarly, we still lack a unified policy on Sabbaticals for staff and whether or how they are funded. We would recommend the approach Western Michigan began three years ago of setting aside \$1,000 per year of service. However, a decision on that should be made by the Personnel Committee, placed into a joint manual, and then added to all existing staff Letters of Agreement. Then it can be added to the budget.
- We included a budget of \$2,000 for the resumption of the Bishop's Forum Workshops in the hope that those would resume in 2024, knowing they have not been a part of our shared life since the pandemic and have been missed by many.
- Finally, unsure of what section of the budget to put it in, we also included the new Coordinator for Database and Safe Church in this area. However, neither Diocesan Administrator in either Western or Eastern Michigan has been a part of this conversation and a strategic decision as to when to begin this position and how to integrate it into our work is essential.
- Overall, this area of our budget sees a decrease of 3%, largely to the shift in structure with the canons all now being paid in a 60%/40% split.

Discernment and Ministry Formation for Clergy & Laity

- As this section now includes the Academy for Vocational Leadership, we propose renaming this section from "Commission on Ministry" alone to "Discernment and Ministry Formation for Clergy & Laity."
- This budget sees an increase in Waddell Investment Fund income for seminarian support, up from \$12,352 this year to \$19,300 in the year to come. The current practice is for the Commission on Ministry to determine how best to disburse those funds to seminarians. COM Member Raisanen was a part of that group and noted there was not a need for disbursements in the first part of 2023, but they do plan on disbursing these funds in the second part of this year.
- The cost of the Academy for Vocational Leadership was calculated as noted in the line-item explanation. Additionally, this budget breaks out the additional cost of paying for a Field Education Director who is currently paid as a 1099 contract. This budget also assumes the creation of a Co-Director, at a modest part-time salary. However, we had some reservations about creating this position before a decision on juncture was made (and after which it might be decided to staff this work differently).
- Overall, this area of our budget sees a 45% increase, largely due to the increased seminarian grant funds available and the new position.

Building Beloved Community

- This is our third 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.

- We did not receive a budget request for New Clergy Development through Fresh Start and so are assuming that program is not ongoing as it has also not had any expenses in 2023.
- As noted above, Congregational Development Grants, the new College for Congregational Development, and Hispanic Latinx Ministry are all funded through investment income set aside for Congregational Development. We did note that there have not been any expenditures for Hispanic/Latinx Ministry in 2023 and that Canon Forsyth notes the Task Force has been dormant since 2022, though there was some consultant work done. Rather than wait for the hiring of a new Canon for Beloved Community & Creation Care, we urge the re-establishment of the Task Force to oversee and continue the work already happening, with leadership given to someone who might be able to devote more time to it.
- There was a slight FICA cost related to the administration of Safe Church training in this area in 2023. This will go away with that work being folded into the Database Administrator position.
- For our two Cooperating Ministries, both submitted requests for increased support. However, given the holding budget, we determined to fund both at their 2023 levels, with one exception requested by Council when they reviewed the first draft budget (as noted below). The reason for this was particular to each ministry (in addition to being based in the goal of a holding budget).
 - Plainsong Farm had some camp ministry this year and is willing to continue that, but notes that there would be a cost to that work. Council asked us to put \$10,000 into their line to enable them to continue the conversation and discernment with us. A written agreement with clear expectations needs to be drafted by Plainsong and other EDWM stakeholders to make this work fruitful.
 - The Order of Naucratus is growing, and with that growth spreading to other dioceses. While we are excited for that, we lacked information on how other dioceses would be participating in funding. Based upon their detailed submission, continuing the \$10,000 grant seemed sufficient to focus on the program development support they need as they continue to explore their future.
- Finally, there was not a submission for the work of our consultant Katie Ong in the area of the Building Bridges group. However, aware that we might want to retain her for at least the first half of next year, we included that possibility in the budget.
- Overall, this area of our budget saw a decrease of 20% (after several years of increases). This is due to the decreased amount available in Congregational Development Grants (now being more clearly tied to investment income) and the decreased work of the Building Bridges Committee as it draws to a close.

Children, Youth, & Young Adult Formation

- There remains the need for a joint personnel plan for sabbaticals, as noted above. While Director Knill has a sabbatical provision in her Letter of Agreement, it does not include a provision for funding one. If we are going to fund sabbaticals for Canon level staff and higher, we do believe we should fund as well for the Director of Children, Youth, and Young Adult Ministries—and that that funding should be brought up based upon her actual start date of employment with us. The budget, though, still awaits that decision.

- There was a larger expenditure in 2023 for Episcopal Youth Event (EYE, offset by prior year savings). In 2024 we budget for returning to setting aside a portion of the next EYE cost.
- We noted above our recommendation for Episcopal Youth Camp (EYC) in 2024.
- Overall, this area of the budget sees a decrease of 23%, largely due to EYE not happening this year and a decrease in requested budgeted expenditures for EYC.

Evangelism & Networking

- This is the one position which currently does have a provision for funding a sabbatical included in the Letter of Agreement and so it is included in this budget. However, the above notes on a consistent policy and consistent Letters of Agreement on this point remains key.
- Overall, this area of the budget sees an increase of 1%, simply due to the portion of it included in the Cost-of-Living Adjustment.

Diocesan Administration

- This could be the other place in the budget where the Database Administration position could be moved.
- We assumed a total cost of the General Convention Deputation in 2024 of \$45,000, with \$15,000 having been set aside in 2023. However, we were not sure the total amount needed and so the additional \$30,000 we anticipate spending might not be needed in its entirety.
- We were not given details on the “Ask for Province V Dues” (which we were told were increased) and so we simply estimated based upon the change from 2022 to 2023 numbers. We also note that this is an “ask” and not a requirement.
- We were not given a budget for Diocesan Convention and were mindful of the need to budget both for a joint Special Convention and then an Annual Convention. Thus, we simply based this upon actual expenses in 2022 (noting they should be lower with the move out of the Lansing Convention Center). We also included \$2,000 for the possible celebration of our 150th anniversary and the 30th anniversary of the Diocese of Eastern Michigan
- Finally, as noted above, we have moved the Resurrection Garden income and expense out of the General Fund.
- Overall, this area of the budget sees an increase of 8.9%, largely due to increased General Convention costs (normally they are three years apart, this one is only two years after the last, due to the pandemic).

General Expenses

- Based upon actual figures, our Workers’ Compensation Insurance is budgeted at a lower level than it was in previous years (and now closer to the actual in previous years).
- The only other note in this area was that we did set aside \$3,000 for “Diocesan Council Expenses,” noting that this line in the previous year was used to fund the Diocesan Leadership retreat and, thus, it might need to be renamed.

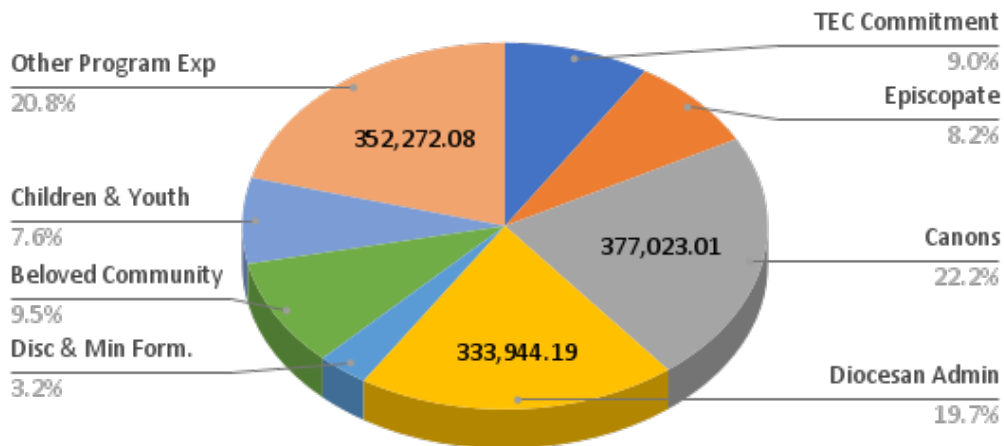
- Overall, this area of the budget sees a decrease of 3%, largely due to the change in Workers' Compensation Costs.

Office Expenses

- No changes this year.

A summary of the budgeted expenses is in the pie-chart below.

Budgeted 2024 Expenses



Conclusion

The total budget has \$1,419,958 in budgeted expenses, a 4% decrease from last year. It is not yet balanced, but has a deficit of roughly \$8,500. However, given the surpluses of the previous years (the tentative surplus in 2022 of \$116,174 noted above and the audited financials surplus of \$354,318 from 2021, for example), we do not see a problem with a deficit of that size (only .60% of the budget). We also note that with some of the figures that are estimated above, that might change between now and our Annual Convention.

If you have any questions in advance of our meeting, please feel free to call my mobile at 616-295-5286 or email me at rector@sjegh.com.

Respectfully submitted,

The Rev. Dr. Jared C. Cramer
 Treasurer of the Diocese of Western Michigan

Episcopal Diocese of Western Michigan
2024 Working Budget

7/23/2023		2022 Approved Budget	2022 Actual	2023 Revised Approved Budget	2023 YTD Budget 6/30/23	YTD Actual 6/30/23	2024 Budget Requests	2024 Draft Budget	Line Item Explanations
2.4%	Line Item Name								
BUDGETED REVENUES									
General Operating Revenues									
3100	Parish Apportionments	966,529.00	966,529.00	967,269.00	483,634.50	531,743.34	968,435.00	968,435.00	Calculated amount
3101	Additional Pledge gifts	-	192.04	-	-	19,477.83	-	-	
3102	Uncollected Apportionments (write off)	-	-	-	-	-	-	-	
3103	Apportionment Reductions approved by Diocesan Council	(12,123.00)	(6,061.50)	(15,000.00)	(7,500.00)	81.88	(10,000.00)	(10,000.00)	Estimate
3104	Apportionment Relief	-	-	-	-	-	-	-	
3105	Giving - Chapels/Missions	2,000.00	3,000.00	2,000.00	1,000.00	-	2,000.00	2,000.00	
3110	Royalty Income	200.00	551.57	200.00	100.00	-	200.00	200.00	
3115	Association Fund-Investment Interest for operations	147,141.22	73,570.61	156,068.55	78,034.28	-	135,847.12	135,847.12	Calculated using the Investment distribution formula
3119	Donations-Unrestricted	-	-	-	-	-	-	-	
	Total General Operating Revenues	1,103,747.22	1,037,781.72	1,110,537.55	555,268.78	551,303.05	1,096,482.12	1,096,482.12	
Designated Revenues									
3160	Campus & Young Adult Inv Fund Transfer	12,208.99	6,104.49	12,967.38	6,483.69	-	11,161.25	11,161.25	Calculated using the Investment distribution formula
3170	Youth Investment Fund Transfer	5,270.44	2,635.22	5,595.63	2,797.82	-	4,805.48	4,805.48	Calculated using the Investment distribution formula
3181	Camp Fees - Individuals & Parish Sponsorship	48,450.00	20,750.00	12,625.00	6,312.50	750.00	15,000.00	15,000.00	Budget request rec 8/29/23 - \$15,000 Camp Fees
3182	Camp - PayPal Fees	(500.00)	(1,956.82)	-	-	-	-	-	No longer used in registration
3183	Camp - Donations	-	7,250.00	-	-	-	3,000.00	3,000.00	Budget request rec 8/29/23 - \$3,000 Other Contributions
3190	Grants - Camp	5,000.00	10,000.00	10,000.00	5,000.00	-	8,000.00	8,000.00	Budget request rec 8/29/23 - \$8,000 Grant
3192	EYE - Participants Fees/Church Sponsorships	-	-	-	-	-	-	-	July 4-8, 2023-University of Maryland
	Transfer from Savings for EYE	-	-	30,000.00	-	-	-	-	Saved in prior years
3230	Safe Church Training - Fees	-	-	-	-	-	-	-	
3241	Youth Ministries - Fees	-	-	-	-	-	-	-	
3242	Youth Ministries - PayPal Fees	-	-	-	-	-	-	-	For youth events
3244	Dominican Republic-Transfer from savings	-	-	4,050.00	2,025.00	-	3,450.00	3,450.00	Budgeted funds unused and saved in prior years
3246	Dominican Republic Donations-San Simon Bldg	-	25.00	-	-	-	-	-	
3247	Dominican Republic - Missioner & Parish Income	-	-	12,600.00	6,300.00	-	13,100.00	13,100.00	We have funds set aside, if needed. Diocese pays 1/3; parish pays 1/3 \$5,800, missioner pays 1/3 \$5,800. Fundraising \$1,500
3260	Clergy Day Fees	2,500.00	60.00	2,500.00	1,250.00	120.00	2,500.00	2,500.00	50 clergy @ \$50
3261	Clergy Day PayPal Fees	-	-	-	-	-	-	-	
3262	St. Michael's Mission Fund-Investment Interest	18,472.27	9,236.14	19,617.17	9,808.59	-	16,884.79	16,884.79	Calculated using the Investment distribution formula
3263	Waddell Inv Fund Interest -Seminarian Support	10,612.32	5,306.16	12,351.87	6,175.94	-	11,475.54	11,475.54	Calculated using the Investment distribution formula
3266	Resurrection Garden-Investment Fund Interest	5,545.77	2,772.88	5,796.79	2,898.40	-	-	-	3869.76 in investment, recommend directly into designated fund
3267	Congregational Development-Investment Fund Interest	28,278.51	14,139.26	30,438.72	15,219.36	-	30,557.94	30,557.94	Calculated using the Investment distribution formula
	Clean Congregational Deve Investment Fund Income	-	-	28,502.25	-	-	23,524.67	23,524.67	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	-	-	-	-	-	-	-	Now CCD
3269	DCDI PayPal Fees	-	-	-	-	-	-	-	Now CCD
3273	Dismantling Racism Fees	2,250.00	1,109.04	3,000.00	1,500.00	-	2,000.00	2,000.00	Books \$1,000, Workshop Fees \$1,000
3274	Dismantling Racism-PayPal Fees	(75.00)	-	-	-	-	-	-	
3276	Grace Collaborative Service Fees	3,000.00	4,000.00	-	-	-	-	-	To help w/transition & move
3299	Sale of Diocesan Staff Car/Transfer from Prior Years Savings	-	-	-	-	-	-	-	Bishop will drive his personal vehicle and be reimbursed mileage, as per covenant agreement
3280	Whitmore Grant-Canon Missioners	-	-	-	-	-	-	-	3 Year Grant-2018-2020 (2018- 7 months)-\$15,000 Grant approved in late Oct for 2021
3285	DFMS Grant-Diocesan Unrestricted Grant	-	-	-	-	-	-	-	
3290	Diocesan Convention Income	17,000.00	62,289.49	20,000.00	10,000.00	-	12,000.00	12,000.00	\$100 per person x Anticipated Deputies (Estimated at 120)
3291	Diocesan Convention Income-PayPal Fees	(500.00)	(2,658.60)	-	-	-	-	-	
3314	Transfer from Savings for Lambeth	-	-	-	-	-	-	-	
3315	General Conv.-Transfer from Prior Years Savings-2024	26,000.00	-	-	-	-	30,000.00	30,000.00	Set aside in 2023
3317	Davidson Estate- Investment Interest for Operations	142,317.81	71,158.91	189,156.49	94,578.25	-	127,543.49	127,543.49	Calculated using the Investment distribution formula
3295	DFMS Grant Funds from Prior Year-Congregational Develop	20,000.00	-	20,000.00	10,000.00	-	-	-	Grant Received in 2021-For Congregational Development
3297	Designated Funds from Prior Year-Congregational Develop	20,000.00	-	20,000.00	10,000.00	-	-	-	Congregational Development Designated Fund & St. Alban's Funds
	Sequestered 2020 Funds	-	-	-	-	-	-	-	Sequestered 2020 Unspent Funds
	Total Designated Revenues	365,831.11	212,221.17	450,665.26	190,349.53	870.00	315,003.16	315,003.16	
	Total Budgeted Operating Revenues	1,469,578.33	1,250,002.89	1,561,202.81	745,618.30	552,173.05	1,411,485.28	1,411,485.28	
BUDGETED OPERATING EXPENSES									
Support for the Larger Church									
4100	Episcopal Church Commitment	121,982.00	121,982.04	139,380.00	69,690.00	81,305.00	152,119.00	152,119.00	Full asking from the Episcopal Church-Continue at 15% for the next triennium-Based on 2022 Operating income
Office of the Bishop/Episcopate									
4120	EPIS - Salary Bishop Provisional	62,883.33	62,883.37	93,614.64	46,807.32	-	95,861.39	95,861.39	Our share 50%-All Bishop Provisional Expenses shared with EDEM-COLA 2.4%-11 months in 2022
4130	EPIS - Salary-Designated Housing Allowance	16,500.00	16,500.00	-	-	-	-	-	
4150	EPIS - Pension	15,189.00	14,289.00	16,850.64	8,425.32	-	17,255.05	17,255.05	18%-includes pension on moving expense reimbursement in Episcopate Transition
4155	EPIS - Health/Life/Dental/Vision	6,924.28	6,295.59	7,841.76	3,920.88	-	8,626.00	8,626.00	Estimated at 5% Increase
4160	EPIS - Continuing Education	2,000.00	-	2,000.00	1,000.00	-	2,000.00	2,000.00	50%
4170	EPIS - Travel/Fuel	7,500.00	10,224.53	10,000.00	5,000.00	-	10,000.00	10,000.00	50%
4180	EPIS - Professional Exp	10,000.00	1,607.31	5,000.00	2,500.00	-	5,000.00	5,000.00	50%
4182	Housing-EDEM	-	-	-	-	-	-	-	
4184	Assisting Bishop-Salary/Health Ins (Shared w/EDEM)	-	-	-	-	-	-	-	
4195	Bishop's Car - Repairs & Maintenance/Insurance	-	-	-	-	-	-	-	Bishop will drive his personal vehicle and be reimbursed mileage, as per covenant agreement
4196	Bishop-New Car Purchase	-	-	-	-	-	-	-	Bishop will drive his personal vehicle and be reimbursed mileage, as per covenant agreement
4197	Diocesan Staff Transition Savings	5,000.00	8,960.00	-	-	-	-	-	Current amount saved: \$102,917
	EPIS - Mutual Ministry Review	-	-	-	-	-	4,000.00	4,000.00	In person; includes consultant fee and travel costs
4199	EDEM Bishop Reimb (50%)	-	-	-	-	-	-	-	
-	Canon for Central Collab Salary (Currently Central)	-	-	30,000.00	-	-	-	-	This line was a place holder for the '23 budget
-	Canon for Northern Collab Salary (Currently North)	-	-	30,000.00	-	-	-	-	This line was a place holder for the '23 budget
-	Canon Southern Collab Salary (Currently Southern)	-	-	60,000.00	-	-	-	-	This line was a place holder for the '23 budget
4220	Canon Missioner for Southern Collab-Salary (fmrly CM South)	-	-	-	-	-	53,940.00	53,940.00	2.4% COLA (WM pays 60%)
4221	Canon Missioner for Central Collab-Salary (fmrly CM Central)	69,250.00	69,250.00	54,319.50	27,159.75	48,124.32	61,440.00	61,440.00	2.4% COLA (WM pays 60%)
4222	Canon Missioner for Northern Collab-Salary (fmrly CM North)	57,250.00	57,250.08	32,319.50	16,159.75	35,989.64	61,440.00	61,440.00	2.4% COLA (WM pays 60%)
4223	Canon Missioner South Interim- Salary	77,250.00	77,250.00	6,958.94	3,479.47	7,040.34	-	-	Position no longer exists
4224	Canon Missioner South Interim - Housing Expense	18,000.00	12,191.27	1,083.33	541.67	-	-	-	Position no longer exists
4230	Canon for Southern Collab - Designated Housing Allowance	12,000.00	12,000.00	1,081.00	540.50	1,000.00	-	-	Included in Salary line for now; Same as Amount Approved
4231	Canon Missioner Central-Designated Housing Allowance	20,000.00	19,999.92	10,000.00	5,000.00	5,000.04	-	-	Included in Salary line for now; Same as Amount Approved
4232	Canon Missioner North-Designated Housing Allowance	32,000.00	31,999.92	32,000.00	16,000.00	17,250.00	-	-	Included in Salary line for now; Same as Amount Approved
	Canon Missioner Southern Collab - Vehicle Allowance	-	-	-	-	-	7,200.00	7,200.00	\$12,000 Actual from LOA (WM Pays 60%)

Episcopal Diocese of Western Michigan
2024 Working Budget

7/23/2023		2022 Approved Budget	2022 Actual	2023 Revised Approved Budget	2023 YTD Budget 6/30/23	YTD Actual 6/30/23	2024 Budget Requests	2024 Draft Budget	Line Item Explanations
2.4%	Line Item Name								
	Canon Missioner Central Collab - Vehicle Allowance	-	-	-	-	-	7,200.00	7,200.00	\$12,000 Actual from LOA (WM Pays 60%)
	Canon Missioner Northern Collab - Vehicle Allowance	-	-	-	-	-	7,200.00	7,200.00	\$12,000 Actual from LOA (WM Pays 60%)
4250	Canon Missioner for Southern Collab-Pension	16,065.00	16,065.00	1,447.19	723.59	5,622.76	11,005.20	11,005.20	18% Salary + Vehicle Allowance (WM pays 60%)
4251	Canon Missioner for Central Collab-Pension	16,065.00	16,065.00	11,577.51	5,788.76	8,662.39	12,355.20	12,355.20	18% Salary + Vehicle Allowance (WM pays 60%)
4252	Canon Missioner for Northern Collab-Pension	16,065.00	16,065.00	11,577.51	5,788.76	8,662.39	12,355.20	12,355.20	18% Salary + Vehicle Allowance (WM pays 60%)
	New Canons - Pension	-	-	21,600.00	-	-	-	-	This line was a place holder for the '23 budget
4255	Canon Missioner for Southern Collab-Health/Life/Dental/Vision	-	-	-	-	-	12,198.06	12,198.06	2023 Actual rate+5% of WM base plan for family (WM pays 60%)
4256	Canon Missioner for Central Collab-Health/Life/Dental/Vision	19,572.00	19,572.00	13,048.00	6,524.00	10,197.50	17,977.68	17,977.68	2023 Actual rate+5% of WM base plan for family (WM pays 60%)
4257	Canon Missioner for Northern Collab-Health/Life/Dental/Vision	19,818.00	19,572.00	13,212.00	6,606.00	10,154.50	17,977.68	17,977.68	2023 Actual rates+5% of EM base plan single+1 (WM pays 60%)
	New Canons - Health / Life / Dental / Vision	-	-	27,136.00	-	-	-	-	This line was a place holder for the '23 budget
4260	Canon Missioner South - Continuing Education	1,000.00	20.00	1,333.33	666.67	-	900.00	900.00	\$1,500, WM pays 60%
4261	Canon Missioner Central - Continuing Education	1,000.00	10.00	666.67	333.33	-	900.00	900.00	\$1,500, WM pays 60%
4262	Canon Missioner North - Continuing Education	1,000.00	81.06	666.67	333.33	-	900.00	900.00	\$1,500, WM pays 60%
4270	Canon Missioner South - Travel	8,000.00	5,453.28	8,000.00	4,000.00	287.55	-	-	Canons have vehicle allowance (WM pays 60%)
4271	Canon Missioner Central - Travel	6,000.00	4,280.97	6,000.00	3,000.00	2,275.89	-	-	Canons have vehicle allowance (WM pays 60%)
4272	Canon Missioner North - Travel	12,000.00	7,162.12	7,000.00	3,500.00	482.53	-	-	Canons have vehicle allowance (WM pays 60%)
4280	Canon Missioner South - Professional Expense	1,400.00	1,197.43	1,700.00	850.00	-	1,200.00	1,200.00	\$2,000, Actual from LOA (WM pays 60%)
4281	Canon Missioner Central - Professional Expense	1,400.00	1,885.46	1,700.00	850.00	-	1,200.00	1,200.00	\$2,000, Actual from LOA (WM pays 60%)
4282	Canon Missioner North - Professional Expense	2,100.00	1,928.72	1,700.00	850.00	59.90	1,200.00	1,200.00	\$2,000, Actual from LOA (WM pays 60%)
4290	Search Expenses-Canon Missioner	-	-	-	-	-	-	-	Concluded?
4293	Canon Missioners - Office Expenses	1,000.00	-	-	-	-	-	-	Office Supplies, Copier/Postage, etc. Needs to be determined by Personnel and put in Letter of Agreement
4295	Canon Missioners - Sabbatical Savings	10,000.00	6,666.67	1,416.67	708.33	-	-	-	2023 Actual = \$8,330.65
4310	Clergy Days/Resources/Retreat	5,000.00	6,229.79	8,000.00	4,000.00	-	8,500.00	8,500.00	2.4% COLA
4391	Diocesan Office Administrator - Salary	50,000.00	49,999.92	54,050.00	27,025.00	27,024.96	55,347.20	55,347.20	
4394	Diocesan Office Administrator - FICA	3,825.00	3,825.12	4,134.83	2,067.41	(1,732.71)	4,234.06	4,234.06	
4397	Diocesan Office Administrator - Professional Expense	500.00	212.54	250.00	125.00	-	250.00	250.00	Best Conference Travel
4398	Diocesan Office Administrator - Travel	2,000.00	1,481.43	1,200.00	600.00	1,695.44	1,940.37	1,940.37	Best Conference Travel + Professional Travel
4399	Diocesan Office Administrator - Pension	4,500.00	4,500.00	4,725.00	2,362.50	2,432.22	4,981.25	4,981.25	9%
4400	Diocesan Office Administrator - Health/Dental	13,236.00	13,236.00	13,776.00	6,888.00	6,888.00	14,464.80	14,464.80	2023 Actual rates
4402	Chancellor - Continuing Education	1,500.00	245.00	1,500.00	750.00	1,288.17	1,500.00	1,500.00	\$350 membership fee & Chancellor's Conference (Total \$3,000-SPLIT w/EDEM)
4405	Diocesan Deacons/Archdeacon	2,750.00	492.50	4,900.00	2,450.00	-	4,700.00	4,700.00	Deacon meetings meals \$300; Nat'l Conference for 2 Deacon \$3,500, Membership NAAD \$150, CE for Deacons \$750 Our share; NWCU (National Workshop on Christian Unity) Workshop \$1,400; EIO Dues \$350, (all shared with EDEM)
4410	Ecumenical Interreligious Officer (EIO)	1,770.00	150.00	825.00	412.50	1,502.30	875.00	875.00	Based on '23 budget
4415	Confirmation	2,500.00	-	2,500.00	1,250.00	-	2,500.00	2,500.00	Chrism Mass, & any other Liturgies
4420	Diocesan Worship/Chapel/Ordinations	2,000.00	2,255.61	2,200.00	1,100.00	237.96	2,200.00	2,200.00	Regional - 3 workshop locations
4437	Bishop's Forum Workshops	2,000.00	-	2,000.00	1,000.00	175.00	2,000.00	2,000.00	Based on '23 budget
4438	Staff Development	3,000.00	3,886.71	3,000.00	1,500.00	110.00	3,000.00	3,000.00	Diocesan TENS Membership (Paid in December)
4439	Stewardship Committee	1,250.00	1,499.00	1,250.00	625.00	-	1,499.00	1,499.00	Set aside 1,000 per year, assuming 2032 Lambeth
4450	Lambeth Conference-2032	2,000.00	2,539.44	1,000.00	500.00	-	1,000.00	1,000.00	Based on '23 budget
4452	Chaplains to Retired Clergy	1,500.00	-	1,500.00	750.00	-	1,500.00	1,500.00	
4455	Diocesan Altar Guild	100.00	-	100.00	50.00	-	100.00	100.00	
	Coordinator for Database and Safe Church - Salary	-	-	-	-	-	30,000.00	30,000.00	New prop. position, assume 1/1/24 start date (WM pays 60%)
	Coordinator for Database and Safe Church - Pension	-	-	-	-	-	2,700.00	2,700.00	New prop. position; 9%, (WM pays 60%).
	Coordinator for Database and Safe Church - FICA	-	-	-	-	-	2,295.00	2,295.00	New proposed position, (WM pays 60%)
	Coordinator for Database and Safe Church - Benefits	-	-	-	-	-	6,418.20	6,418.20	Base plan for single EE at '23 rate + 5%, (WM pays 60%)
	Total Episcopate/Support for the Larger Church	765,644.61	729,260.80	769,141.68	300,202.84	281,736.09	735,455.34	735,455.34	-0.04379731591
Discernment and Ministry Formation for Clergy & Laity									
4500	Postulancy Interview Days	4,000.00	-	4,000.00	2,000.00	-	3,000.00	3,000.00	2 days of interviews; \$1,000-lodging; \$1,500-meals; \$500-conference rooms
4540	Seminarian Formation Grants	10,612.32	6,697.38	12,351.87	6,175.94	-	19,300.00	19,300.00	2 seminarians; Waddell Investment fund interest income used for this-a/c #3263
4545	Seminarian Travel	2,000.00	95.68	-	-	-	2,000.00	2,000.00	Diocesan Convention travel for seminarians
4550	Academy for Vocational Leadership (formerly Diaconate Training)	18,953.98	11,410.61	25,950.96	12,975.48	-	20,333.30	20,333.30	Diocese covers 1/3 of Tuition of \$4,300/year (10 students @ \$1,433.33) + Iona Annual Fee \$6,000
	Academy Field Ed Director Contractor Fee	-	-	-	-	-	8,487.00	8,487.00	
4570	Psychological Exams for Postulants	2,000.00	823.35	2,666.67	1,333.34	4,030.00	-	-	COM did not submit for psych exams
4572	Background Checks for Postulants	-	266.67	-	-	76.00	-	-	We bill the individuals for this. It is appropriate for their parish to support postulants. Parishes pay for background checks for newly hired clergy.
4574	General Ordination Exams	3,000.00	750.00	750.00	375.00	-	750.00	750.00	Expect 1 GOE for 2024-\$750/each
4583	EFM - Education for Ministry	3,150.00	1,750.00	1,750.00	875.00	-	-	-	No request submitted
	Total Discernment and Ministry Formation for Clergy & Laity	43,716.30	21,793.69	47,469.50	23,734.75	4,106.00	53,870.30	53,870.30	
Building Beloved Community									
4590	New Clergy Development-Fresh Start	2,000.00	399.89	2,000.00	1,000.00	-	-	-	Nothing Submitted for this Line
4725	Congregational Development Grants	40,000.00	(105.00)	65,000.00	32,500.00	-	23,311.89	23,311.89	This is the total Cong Dev. Income, less CCD & Latnix Min.. It includes a final \$10K for St. Luke's Kalamazoo and a step-down \$12,000 to Grace Grand Rapids. That leaves \$1,312 available.
	College for Congregational Development (CCD) Program Expenses	-	-	-	-	-	10,000.00	10,000.00	Estimated, need actual Program Expenses
	CCD Coordinator - Salary	-	-	-	-	-	8,704.00	8,704.00	2.4% COLA; EDWM pays 50%; 10 hours per week; shared with Newwaygo
	CCD Coordinator - Pension	-	-	-	-	-	1,566.72	1,566.72	18%; EDWM pays 50%
	CCD Coordinator - Travel	-	-	-	-	-	500.00	500.00	Per LOA EDWM pays 50%
4729	Hispanic/Latinx Ministry	20,000.00	5,900.00	10,000.00	5,000.00	-	10,000.00	10,000.00	Joint w/EDEM-our share; Latino missioner consultancy, scholarships for travel and fees for Latino Ministry Competency Course/Nuevo Amanecer. Grant funding for existing Latino ministry development projects
4731	Safe Church Training	5,000.00	-	2,500.00	1,250.00	5,772.83	2,500.00	2,500.00	Based on '23 budget; Administration of Church Training for Youth & Adults
4732	Safe Church - FICA	-	-	-	-	(395.42)	-	-	The '23 actual is for the safe church staff member payroll, would go away if new database position is hired
4735	Dismantling Racism	13,100.00	3,379.22	16,000.00	8,000.00	3,054.64	17,500.00	17,500.00	Honorariums \$6,000; Books \$2,600. Staff Coordinator Compensation \$6,000, Travel \$3,000. See income \$2,000 a/c #3273
4736	Dismantling Racism - FICA	-	-	-	-	(170.57)	-	-	
4740	Jubilee Ministries	-	-	-	-	-	-	-	
4750	Deacon for Dominican Republic Mission	1,400.00	-	2,900.00	1,450.00	-	3,000.00	3,000.00	Travel, lodging, food-DDG board meetings and travel in diocese
4755	Plainsong Farm & Ministry	15,000.00	15,000.00	20,000.00	10,000.00	20,000.00	35,000.00	30,000.00	(\$20K Funds ESC & \$10K Funds Summer Programs/Ongoing Camp Strategic Planning & Execution, if desired) Cooperating Ministry Budget Support
4760	Dominican Republic-Mission Trip Expenses	-	-	16,650.00	8,325.00	-	16,550.00	16,550.00	Airfare (8) \$9,800, Lodging/Food \$6,000, Transportation \$300, DR Office Fee \$100, Travel Medical Insurance \$450. Diocese pays 1/3; parish pays 1/3, missioner pays 1/3. See income a/c#3247 and a/c#3244
4762	Domestic Mission Trip Expenses	-	-	-	-	1,017.20	-	-	Budget included in EDEM Program line-Item-Youth Mission Trip
4780	The Order of Naucratius-West Michigan	5,000.00	-	10,000.00	5,000.00	10,000.00	20,000.00	10,000.00	Needs clearer budget request with WM Ministry Offerings, Needs Coop. Ministry Report if going to be renewed
4785	Building Bridges Steering Committee	5,000.00	-	30,000.00	15,000.00	10,000.00	15,000.00	15,000.00	Assuming 2023 Work will continue through Q2 of 2024
4786	Together West Michigan	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00	Our diocesan membership in org related to community building

Episcopal Diocese of Western Michigan									
2024 Working Budget									
7/23/2023									
2.4%	Line Item Name	2022 Approved Budget	2022 Actual	2023 Revised Approved Budget	2023 YTD Budget 6/30/23	YTD Actual 6/30/23	2024 Budget Requests	2024 Draft Budget	Line Item Explanations
5645	Workers' Compensation Insurance	1,500.00	541.00	2,000.00	1,000.00	3,166.78	900.00	900.00	
5650	Property & Umbrella Insurance	5,000.00	4,733.00	5,000.00	2,500.00	4,281.82	5,000.00	5,000.00	
5655	Retiree Life Insurance					154.80			
	Total General Expenses	44,355.00	18,217.60	35,550.00	17,775.00	32,684.48	34,450.00	34,450.00	
Office Expense									
5705	Rent-Wyoming/Grace Church 2022	27,000.00	21,800.00	27,000.00	13,500.00	15,750.00	27,000.00	27,000.00	\$2,250/month
5706	Rent-Portage	3,250.00	6,000.00	-	-	-	-	-	
5707	Office Cleaning	-	675.00	-	-	-	-	-	
5708	Diocesan House - Electric	-	866.21	-	-	-	-	-	
5709	Diocesan House - Heat	-	1,004.04	-	-	-	-	-	
5720	Copier Expense	4,500.00	4,168.49	5,000.00	2,500.00	2,382.31	5,000.00	5,000.00	Monthly lease, quarterly usage
5750	Postage	1,000.00	390.37	1,000.00	500.00	256.40	1,000.00	1,000.00	
5760	Office Supplies/Hospitality	4,000.00	5,330.99	4,000.00	2,000.00	1,147.00	4,000.00	4,000.00	
5770	Telephone/Cell/Internet Services	7,000.00	7,520.24	7,000.00	3,500.00	459.37	7,000.00	7,000.00	
7825	Miscellaneous-Contingency	26,742.77	10.35	-	-	255.10	-	-	
	Total Office Expense	73,492.77	47,765.69	44,000.00	22,000.00	20,250.18	44,000.00	44,000.00	
	Total Budgeted Operating Expenses	1,469,578.33	1,155,958.04	1,480,885.62	656,796.88	470,605.36	1,434,957.64	1,419,957.64	-0.005966625352
	Program Budget Net Income (Loss)	-	94,044.85	0.00	88,821.42	81,567.69	(23,472.36)	(8,472.36)	