

Episcopal Diocese of Michigan

2027 Budget Hearing

May 26, 2026

Noon and 7:00 PM

Zoom



DIOCESAN COUNCIL MISSION BUDGET COMMITTEE

- **Michele Wogaman**
- **Teri Landreth**
- **Jay Armstrong**
- **Kathleen Walworth**

DIOCESAN COUNCIL BUDGET OVERVIEW

- **Oversees the use of funds in the General Fund**
 - Income broken out roughly as:
 - 67% Apportionment (congregational payments)
 - 24% Dividends & Interest (growth & income investments)
 - 9% Perpetual Trust Income (Tannahill distributions)
- **Expenses bucketed into four key program groups:**
 - Congregational Vitality
 - Episcopate
 - Public Witness
 - Administration
- **2027 initial budget developed on high level (expense categories)**
 - Assuming 4% COLA (Social Security Administration projection)
 - Assumed 4% average healthcare and insurance increases
 - Increases in areas where funds could be utilized
- **2025 Apportionment data collected via supplemental parochial report**
 - Working with about 10 congregations on data corrections; adj. as best as possible for initial budget

BUDGET PROGRAM GROUPS

- **Congregational Vitality**
 - Congregational Development (16000)
 - Campus Ministry (15000)
 - Ministry with Young People (16500)
- **Episcopate**
 - Canonical – Diocese (12000)
 - Churchwide Mission Support (14000)
 - Episcopate – General (11000)
 - Diocesan Convention (13000)
- **Public Witness**
 - Advocacy Ministries (15100)
 - Communications (51000)
 - Sustainable Development Goals (SDGs) & Companion Dio Relationship (15010)
 - Social Ministry Programs (15300)
 - Spirituality and Race (18000)
- **Administration**
 - General, Administration, and Finance

2026 UPDATE – OVERALL BY EXPENSE CATEGORY

Category	Actual				Budget		Variance Fav/(Unfav)
	2023	2024	2025*	2026**	2026	YTD 20260430	
Income							
Congregational Pledges	\$ 1,580,192	\$ 1,639,384	\$ 1,728,581	\$ 579,747	\$ 1,729,637	\$ 525,760	\$ 53,987
Dividends & Interest	\$ 592,466	\$ 614,886	\$ 638,118	\$ 157,814	\$ 650,076	\$ 149,967	\$ 7,847
Contributions	\$ 1,374	\$ 745	\$ 2,299	\$ -	\$ 1,000	\$ 333	\$ (333)
Other Income	\$ 237,271	\$ 237,047	\$ 240,168	\$ 1,225	\$ 243,000	\$ 233,500	\$ (232,275)
Total Income	\$ 2,411,304	\$ 2,492,062	\$ 2,609,166	\$ 738,786	\$ 2,623,713	\$ 909,560	\$ (170,774)
Expenses							
Salaries and Benefits	\$ (1,274,908)	\$ (1,316,032)	\$ (1,401,635)	\$ (479,932)	\$ (1,416,143)	\$ (483,205)	\$ 3,273
Professional Fees	\$ (160,914)	\$ (141,787)	\$ (117,495)	\$ (20,405)	\$ (127,770)	\$ (31,352)	\$ 10,948
Buildings and Grounds	\$ (181,855)	\$ (212,897)	\$ (194,999)	\$ (71,534)	\$ (199,048)	\$ (73,169)	\$ 1,635
Office Expenses	\$ (51,954)	\$ (45,436)	\$ (43,826)	\$ (59,075)	\$ (44,100)	\$ (15,168)	\$ (43,907)
Communications and P.R.	\$ (8,456)	\$ (3,883)	\$ (4,109)	\$ -	\$ -	\$ (1,867)	\$ 1,867
Conferences, Meetings, & Events	\$ (220,397)	\$ (262,683)	\$ (260,943)	\$ (100,630)	\$ (246,218)	\$ (113,233)	\$ 12,603
Cost Sharing/Registration Fees	\$ 115,832	\$ 146,523	\$ 106,048	\$ 61,749	\$ 104,395	\$ 50,331	\$ 11,417
Denominational Support	\$ (348,168)	\$ (353,322)	\$ (356,329)	\$ (125,980)	\$ (368,686)	\$ (127,480)	\$ 1,500
Travel & Related Business	\$ (51,287)	\$ (69,331)	\$ (66,318)	\$ (10,548)	\$ (69,050)	\$ (24,421)	\$ 13,873
Grants and Partnerships	\$ (207,444)	\$ (204,441)	\$ (204,930)	\$ (118,833)	\$ (228,429)	\$ (120,250)	\$ 1,417
Equipment and Software	\$ (20,366)	\$ (26,403)	\$ (30,487)	\$ (7,154)	\$ (28,664)	\$ (17,654)	\$ 10,501
Total Expenses	\$ (2,409,917)	\$ (2,489,691)	\$ (2,575,023)	\$ (932,343)	\$ (2,623,713)	\$ (957,468)	\$ 25,125
Net Surplus/(Deficit)	\$ 1,386	\$ 2,370	\$ 34,143	\$ (193,557)	\$ -	\$ (47,907)	\$ (145,649)

Income:
- Tannahill paid in May

Expenses:
- Office Expenses -> book CC expenses here until processing CC reports
Generally, charges for:
Conferences, Meetings, & Events,
Travel & Related Business, or
Equipment and Software

* Unaudited
** Through April 30, 2026

Not concerned; Doing better than plan

2027 DRAFT – OVERALL BY EXPENSE CATEGORY

Category	Actual		2026	Changes	Budget		Comments
	2025*	2026**			2027	2027	
Income							
Congregational Pledges	\$ 1,728,581	\$ 579,747	\$ 1,729,637	\$ 113,871	\$ 1,843,508		per Supplemental; adj. several working with congregations
Dividends & Interest	\$ 638,118	\$ 157,814	\$ 650,076	\$ 24,957	\$ 675,033		projecting \$0.3884/share dividend rate
Contributions	\$ 2,299	\$ -	\$ 1,000	\$ -	\$ 1,000		
Other Income	\$ 240,168	\$ 1,225	\$ 243,000	\$ 4,000	\$ 247,000		Tannahill distribution
Total Income	\$ 2,609,166	\$ 738,786	\$ 2,623,713	\$ 142,828	\$ 2,766,541		
Expenses							
Salaries and Benefits	\$ (1,401,635)	\$ (479,932)	\$ (1,416,143)	\$ (60,553)	\$ (1,476,696)		4% COLA and medical estimate
Professional Fees	\$ (117,495)	\$ (20,405)	\$ (127,770)	\$ (1,955)	\$ (129,725)		Estimated audit increase (\$17k in total)
Buildings and Grounds	\$ (194,999)	\$ (71,534)	\$ (199,048)	\$ (26,000)	\$ (225,048)		Anticipate increase for Chapter Maintenance Fee (+\$24K; to \$17k/month) Property Insurance (+\$2k; 10% increase)
Office Expenses	\$ (43,826)	\$ (59,075)	\$ (44,100)	\$ -	\$ (44,100)		2026 Unallocated CC expenses shown here
Communications and P.R.	\$ (4,109)	\$ -	\$ -	\$ (5,000)	\$ (5,000)		TBD marketing campaign (think Freeway signs in 2025)
Conferences, Meetings, & Events	\$ (260,943)	\$ (100,630)	\$ (246,218)	\$ (13,025)	\$ (259,243)		Civil Rights Pilgrimage, Convention, and misc. diocesan events (End Gun Violence, etc.)
Cost Sharing/Registration Fees	\$ 106,048	\$ 61,749	\$ 104,395	\$ -	\$ 104,395		
Denominational Support	\$ (356,329)	\$ (125,980)	\$ (368,686)	\$ (16,295)	\$ (384,981)		projected TEC support increase
Travel & Related Business	\$ (66,318)	\$ (10,548)	\$ (69,050)	\$ (2,000)	\$ (71,050)		Mileage reimbursement increase
Grants and Partnerships	\$ (204,930)	\$ (118,833)	\$ (228,429)	\$ (16,000)	\$ (244,429)		Demand for Social Service and Advocacy grants
Equipment and Software	\$ (30,487)	\$ (7,154)	\$ (28,664)	\$ (2,000)	\$ (30,664)		Software programs increases
Total Expenses	\$ (2,575,023)	\$ (932,343)	\$ (2,623,713)	\$ (142,828)	\$ (2,766,541)		
Net Surplus/(Deficit)	\$ 34,143	\$ (193,557)	\$ -	\$ -	\$ -		

* Unaudited

** Through April 30, 2026

QUESTIONS / COMMENTS

cventura@edomi.org

HISTORICAL & BUDGET COMPARISON – ONE PAGER

Category	Actual				Budget			Comments
	2023	2024	2025*	2026**	2026	Changes	2027	
Income								
Congregational Pledges	\$ 1,580,192	\$ 1,639,384	\$ 1,728,581	\$ 579,747	\$ 1,729,637	\$ 113,871	\$ 1,843,508	per Supplemental; adj. several working with congregations
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Office Expenses	\$ (51,954)	\$ (45,436)	\$ (43,826)	\$ (59,075)	\$ (44,100)	\$ -	\$ (44,100)	2025 and 2026 Unallocated CC expenses shown here
Communications and P.R.	\$ (8,456)	\$ (3,883)	\$ (4,109)	\$ -	\$ -	\$ (5,000)	\$ (5,000)	TBD marketing campaign (think Freeway signs in 2025)
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Total Expenses	\$ (2,409,917)	\$ (2,489,691)	\$ (2,575,023)	\$ (932,343)	\$ (2,623,713)	\$ (142,828)	\$ (2,766,541)	
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