

The Diocese of Central New York Approved 2023 Budget

Line	Co/Ca/P++	Description	2021 Budget	2021 Actual	2022 Revised Budget	2022 ytd actual through April 2022	2023 Approved Budget	Difference between 2022 budget and 2023 Approved budget	Commentary
2		<b>Expenses</b>							
3		<i>Program Expenses</i>							
4	P	Ministry Grants	\$ 63,821	\$ 63,304	\$ 100,000	\$ -	\$ 50,000	\$ (50,000)	Ministry grant funding.
5		<b>Total Program</b>	<b>\$ 63,821</b>	<b>\$ 63,304</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ (50,000)</b>	
6		<i>Core expenses</i>							
7	Ca	COM Expenses	\$ 5,900	\$ 1,657	\$ 5,100	\$ 750	\$ 4,000	\$ (1,100)	Psychological evaluations - 3
8	Co	Lay Preaching Program*	\$ -	\$ -	\$ 1,800	\$ 114	\$ 2,450	\$ 650	Program coordinator, Teaching Assistant, meetings, scholarships net of tuition, guest preachers - assumes 7 students.
9	Ca	Seminarian Scholarships*	\$ 22,366	\$ -	\$ 23,794	\$ -	\$ 26,832	\$ 3,037	Expense equal to income from restricted endowments at 4% distribution.
10	P	Episcopal Fund for Human Need (EFHN Grants)*	\$ 21,585	\$ 1,179	\$ 22,844	\$ 6,800	\$ 25,481	\$ 2,636	Expense equal to income from restricted endowment at 4% distribution.
11	P	Sustainable Development Grants *	\$ 9,462	\$ 9,962	\$ 8,259	\$ 2,000	\$ 7,831	\$ (428)	.007% of diocesan assessable income 2021.
12	P	United Thank Offering (UTO)*	\$ 6,852	\$ 6,924	\$ 7,142	\$ -	\$ 7,676	\$ 534	Grant to National UTO equal to income from restricted endowment at 4% distribution.
13	Ca	Episcopal Church Assessment	\$ 202,758	\$ 202,758	\$ 176,972	\$ 58,991	\$ 167,801	\$ (9,171)	Diocesan Assessment to TEC is 15% of diocesan assessable income for 2021 after an \$140,000 exemption.
14	Co	Lambeth (Accrual unless actual event year)	\$ 1,000	\$ -	\$ 17,000	\$ -	\$ 1,000	\$ (16,000)	Accrual in 2023 for next event in 10 years.
15	Ca	General Convention (Accrual unless actual event year)	\$ 52,500	\$ -	\$ 70,000	\$ -	\$ 17,500	\$ (52,500)	Accrual for 2024 General Convention.
16	Ca	Diocesan Convention	\$ 66,628	\$ 9,909	\$ 4,825	\$ -	\$ 3,850	\$ (975)	Annual gathering of the whole community, conduct the business of the Diocese and educate the faithful. Registration fees to cover a portion of the cost (Line 51).

The Diocese of Central New York Approved 2023 Budget

Line	Co/Ca/P++	Description	2021 Budget	2021 Actual	2022 Revised Budget	2022 ytd actual through April 2022	2023 Approved Budget	Difference between 2022 budget and 2023 Approved budget	Commentary
17	P	EYE (Accrual unless actual event year)	\$ 6,000	\$ -	\$ 1,000	\$ -	\$ 600	\$ (400)	Accruing for next event. Unsure when it will be held.
18	Ca	Accrual for Title IV	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	Accrual for reserve.
19	Ca	Accrual for Bishop Search	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	Accruing for next search.
20	Co	Compensation & Benefits*	\$ 778,763	\$ 754,456	\$ 866,089	\$ 246,004	\$ 906,689	\$ 40,600	Includes no staffing changes from 2022. There is a 6.5% COLA increase for staff for 2023 and other increase in line is from increased benefit costs. Total compensation and benefits are included in this line. See attached schedule for detail.
21	Co	Lay Retiree Benefits*	\$ 12,469	\$ (52,014)	\$ 26,429	\$ 3,911	\$ 18,491	\$ (7,938)	Lay retirees from Diocesan staff: Assumes 3 lay retirees. A subsidy is provided to the lay retired employee. Balance of cost and any annual increase in benefit costs are collected in fees (Line 50).
22	Co	Rent	\$ 50,226	\$ 50,226	\$ 51,236	\$ 16,852	\$ 52,281	\$ 1,045	Rent for Diocesan office and annex.
23	Co	Business Insurance	\$ 14,226	\$ 12,472	\$ 2,498	\$ 585	\$ 2,367	\$ (131)	Based on actual experience. This is a portion of the total cost. The rest of the costs were allocated to Unincorporated & Closed Parishes using a different allocation method than in 2021 (Lines 24 & 25).
24	Ca	Property: Unincorporated Parishes & Chapels*	\$ 16,855	\$ 9,672	\$ 34,488	\$ 6,003	\$ 24,115	\$ (10,373)	Paris Hill maintenance costs and insurance, payroll assistance for chapels, grant assistance for chapels.

The Diocese of Central New York Approved 2023 Budget

Line	Co/Ca/P++	Description	2021 Budget	2021 Actual	2022 Revised Budget	2022 ytd actual through April 2022	2023 Approved Budget	Difference between 2022 budget and 2023 Approved budget	Commentary
25	Ca	Property: Closed Parishes	\$ 42,906	\$ 41,478	\$ 77,921	\$ 12,795	\$ 80,084	\$ 2,163	Assumes costs for the following properties for 2022: Pierrepont Manor, Brownville, and Chadwicks, plus funds for a potential parish closing. Partially funded by funds from closed parishes (line 63).
26	Ca	Audit & Retiree Actuary Report	\$ 15,700	\$ 15,300	\$ 15,700	\$ -	\$ 16,700	\$ 1,000	CPA audit and actuary report required for CPA audit. See attached schedule for detail.
27	Co	Communications	\$ 11,805	\$ 4,746	\$ 8,961	\$ 2,303	\$ 13,473	\$ 4,512	Technology subscriptions & fees, professional services for website, video editing, and transcription, printing and promotional items, and photos/graphics.
28	Co	Office expenses	\$ 58,600	\$ 59,526	\$ 70,061	\$ 16,853	\$ 66,400	\$ (3,661)	Phone, cell phones, internet, service contracts, office supplies, payroll service, printing services, and dues and fees. See attached schedule for detail.
29	Co	Professional Services	\$ 7,480	\$ 6,288	\$ 16,250	\$ 4,140	\$ 19,475	\$ 3,225	Professional and legal services. See attached schedule for detail.
30	Co	Travel, professional development, and conferences	\$ 47,755	\$ 15,604	\$ 61,425	\$ 13,427	\$ 92,807	\$ 31,382	Bishop and staff travel and professional expenses, continuing education and professional conferences. Includes sabbatical expense for Bishop and Canon for Transition and Congregational Development. Sabbatical costs are funded by accruals (line 62). See attached schedule for detail.

The Diocese of Central New York Approved 2023 Budget

Line	Co/Ca/P++	Description	2021 Budget	2021 Actual	2022 Revised Budget	2022 ytd actual through April 2022	2023 Approved Budget	Difference between 2022 budget and 2023 Approved budget	Commentary
31	Co	Meetings and Activities	\$ 11,300	\$ 3,631	\$ 32,650	\$ 1,094	\$ 13,900	\$ (18,750)	Includes staff development, board & standing committee meetings, clergy retreats and clergy days, other clergy development, liturgy & worship, luncheon with retired clergy and widows, and archives meetings.
32	Co	Diocesan Events	\$ -	\$ -	\$ -	\$ -	\$ 52,890	\$ 52,890	Gathering for Presiding Bishop Curry's visit to CNY.
33	Co	Uncollectable Pledge and Assessment	\$ 160,000	\$ (11,810)	\$ 110,000	\$ 36,667	\$ 71,000	\$ (39,000)	Based on historical data and 2024 estimates.
34	Co	Funded Depreciation	\$ 15,761	\$ 44,646	\$ 15,050	\$ -	\$ 28,013	\$ 12,963	Funding depreciation for replacement of fixed assets and/or future fixed asset purchases.
35									
		<b>Total Core Expenses</b>	<b>\$ 1,646,397</b>	<b>\$ 1,186,609</b>	<b>\$ 1,734,995</b>	<b>\$ 429,288</b>	<b>\$ 1,731,207</b>	<b>\$ (3,788)</b>	
36		<i>Pass Through Expense</i>							
37		Bishop's Discretionary Fund	\$ 7,600	\$ 4,348	\$ 7,600	\$ 1,500	\$ 4,500	\$ (3,100)	Funding from parish visitation gifts.
38		Contributor's Fund	\$ 12,000	\$ 9,905	\$ 15,000	\$ 16,000	\$ 15,000	\$ -	Funding from annual solicitation.
39		Parish Mission FBO Earnings & Parish Online Donations*	\$ 120,828	\$ 152,405	\$ 124,920	\$ 29,643	\$ 124,571	\$ (349)	Endowment income from funds held For Benefit Of (FBO) parishes.
40		<b>Total Pass Through Expense</b>	<b>\$ 140,428</b>	<b>\$ 166,658</b>	<b>\$ 147,520</b>	<b>\$ 47,143</b>	<b>\$ 144,071</b>	<b>\$ (3,449)</b>	
41		<b>Total Expenses</b>	<b>\$ 1,850,646</b>	<b>\$ 1,416,571</b>	<b>\$ 1,982,514</b>	<b>\$ 476,431</b>	<b>\$ 1,925,278</b>	<b>\$ (57,237)</b>	
42									
		<b>Income</b>							
43		Assessment	\$ 955,642	955,120	\$ 925,331	\$ 922,691	\$ 914,935	\$ (10,396)	Assessment asking is 10% of 3 -year average NOI (2019, 2020, 2021).
44		Pledge	\$ 110,000	112,794	\$ 85,195	\$ 164,383	\$ 95,402	\$ 10,207	Pledge asking is 6% of 3 year-average NOI (2019, 2020, 2021).
45		Investment Income:							

The Diocese of Central New York Approved 2023 Budget

Line	Co/Ca/P++	Description	2021 Budget	2021 Actual	2022 Revised Budget	2022 ytd actual through April 2022	2023 Approved Budget	Difference between 2022 budget and 2023 Approved budget	Commentary
46		Diocesan Unrestricted Investment Earnings Net	\$ 252,253	221,940	\$ 243,960	\$ 64,549	\$ 278,861	\$ 34,901	Endowment income that is unrestricted. Includes full amount of Thornfield property sale account earnings. Distribution of 4.0% for 2023 based on 20 qtr. average value (Long Term fund); 1.5% year based on 20 qtr. average value (Intermediate Term fund).
47		Parish Mission FBO Earnings Net	\$ 120,828	113,575	\$ 124,920	\$ 29,643	\$ 124,571	\$ (349)	Endowment income from funds held For Benefit Of (FBO) parishes. Distribution of 4.0% for 2023 based on 20 qtr. average value (Long Term fund). Pass-through item. (Line 39).
48		Other Diocesan Restricted Earnings (See item*)	\$ 233,947	197,118	\$ 361,336	\$ 75,600	\$ 392,168	\$ 30,832	Endowment income that is limited by the Grantor matched up to expenses in the budget (Distributions of 4.0% for 2023 from Long Term fund; 1.5% from Intermediate Term fund).
49		Fees:							
50		Retiree Health Insurance Premiums	\$ 4,900	4,357	\$ 8,566	\$ 515	\$ 10,557	\$ 1,991	Lay retiree pays towards premiums (Line 21).
51		Convention Fees	\$ 22,440	5,700	\$ 5,000	\$ -	\$ 5,000	\$ -	Registration fees for Diocesan Convention (Line 16).
52		Foundation accounting fees	\$ 5,000	5,191	\$ 5,286	\$ 1,298	\$ 5,285	\$ (1)	Clerical and bookkeeping support to Foundation of the Diocese (Line 20).
53		Other Fees	\$ -	2,548	\$ -	\$ -	\$ 8,000	\$ 8,000	Registration fees for PB Visit (Line 32).
54		Grants:							
55		Bishop's Discretionary Fund	\$ 7,600	4,760	\$ 7,600	\$ 1,501	\$ 4,500	\$ (3,100)	Funding from parish visitation gifts.
56		Contributor's Fund	\$ 12,000	15,112	\$ 15,000	\$ 7,767	\$ 15,000	\$ -	Funding from annual solicitation.

The Diocese of Central New York Approved 2023 Budget

Line	Co/Ca/P++	Description	2021 Budget	2021 Actual	2022 Revised Budget	2022 ytd actual through April 2022	2023 Approved Budget	Difference between 2022 budget and 2023 Approved budget	Commentary
57		TEC Grant	\$ -	40,000	\$ -	\$ -	\$ -	\$ -	Not applicable for 2023.
58		Miscellaneous:							
59		Interest	\$ 800	1,042	\$ 1,500	\$ 241	\$ 900	\$ (600)	Operating Savings interest income.
60		Gifts	\$ -	58,776	\$ -	\$ 10,430	\$ -	\$ -	Miscellaneous donations to the Diocese and parishes.
61		Miscellaneous	\$ -	4,337	\$ -	\$ 2,512	\$ -	\$ -	Miscellaneous income.
62		Accrual for Fixed Assets (funded depreciation), Lambeth, EYE	\$ 93,236	\$ -	\$ 91,744	\$ -	\$ 27,752	\$ (63,992)	Sabbatical accruals (line 30)
63		Transfer from savings	\$ 32,000	\$ -	\$ 107,077	\$ -	\$ 42,347	\$ (64,730)	2022 Funds from closed parishes Brownville and Chadwicks to offset costs of properties (Line 25).
64		<b>Total Income</b>	<b>\$ 1,850,646</b>	<b>\$ 1,742,372</b>	<b>\$ 1,982,514</b>	<b>\$ 1,281,129</b>	<b>\$ 1,925,277</b>	<b>\$ (57,237)</b>	
65		<b>Income - Expense</b>	<b>\$ (0)</b>	<b>\$ 325,801</b>	<b>\$ (0)</b>	<b>\$ 804,698</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	

\* Expenses are funded partially or fully by Diocesan Restricted Investment Earnings.  
 ++ Column B - "Co" = Corporate/"Ca" = Canonical/"P" = Program

The Diocese of Central New York Approved 2023 Budget

Line	Description	2021 Revised Budget	2021 Actual	2022 Budget	2022 ytd actual through April 2022	2023 Budget	Difference between 2022 budget and 2023 Approved budget	2023 Approved Budget
<i>Schedule of Core Expenses: Administration</i>								
C-1	Bishop, Compensation & Benefits*	\$ 198,536	\$ 198,875	\$ 206,550	\$ 68,634	\$ 219,519	\$ 12,968	6.5% COLA for 2023 and other increase from increased benefit costs. (3.6% increase for 2022, .85% increase for 2021, 2.05% increase for 2020)
C-2	Lay Staff, Compensation & Benefits	\$ 442,277	\$ 366,791	\$ 284,870	\$ 92,932	\$ 305,201	\$ 20,331	6.5% COLA for 2022 and other increase from increased benefit costs. (3.6% increase for 2022, .85% increase for 2021, 2.05% increase for 2020)
C-3	Canon for Transition & Church Development, Compensation & Benefits*	\$ 130,965	\$ 131,983	\$ 136,435	\$ 45,434	\$ 144,895	\$ 8,461	6.5% COLA for 2022 and other increase from increased benefit costs. (3.6% increase for 2022, .85% increase for 2021, 2.05% increase for 2020)
C-5	Chief of Staff/Communications Director, Compensation & Benefits	\$ -	\$ 53,021	\$ 113,319	\$ 37,722	\$ 120,396	\$ 7,077	6.5% COLA for 2022 and other increase from increased benefit costs. (3.6% increase for 2022, .85% increase for 2021, 2.05% increase for 2020)
C-6	Canon for Mission and Formation	\$ -	COM Expen	\$ 115,469	\$ -	\$ 109,871	\$ (5,598)	6.5% COLA for 2022 and other increase from increased benefit costs. (New position started 6.1.22)
C-7	Accrual-Sabbaticals: Bishop and Canon to Ordinary, Canon for Transition & Church Development	\$ 3,200	\$ -	\$ 5,600	\$ -	\$ 2,400	\$ (3,200)	Accruing for sabbaticals for Chief of Staff/Communications Director \$1,200, and Canon for Mission and Formation \$1,200. Actual sabbatical year for Bishop and Canon for Transition & Church Development. Actual expenses included in line 30 and C-31.
C-8	<b>Total Bishop &amp; Office Staff compensation &amp; benefits</b>	<b>\$ 774,978</b>	<b>\$ 750,670</b>	<b>\$ 862,243</b>	<b>\$ 244,722</b>	<b>\$ 902,281</b>	<b>\$ 40,038</b>	
C-9	Deaf Minister Compensation & Benefits*	\$ 3,785	\$ 3,786	\$ 3,845	\$ 1,282	\$ 4,408	\$ 562	6.5% COLA for 2022. (3.6% increase for 2022, .85% increase for 2021)
C-11	<b>Total compensation &amp; benefits</b>	<b>\$ 778,763</b>	<b>\$ 754,456</b>	<b>\$ 866,089</b>	<b>\$ 246,004</b>	<b>\$ 906,689</b>	<b>\$ 40,600</b>	<b>Budget line 20</b>
C-12	<b>Office Expenses:</b>							
C-13								
C-14	Communication Services (phone, web, etc.)	\$ 13,250	\$ 11,333	\$ 14,510	\$ 2,297	\$ 15,940	\$ 1,430	Phone/internet for office, cell phones.
C-15	Equipment Repairs & Lease	\$ 17,900	\$ 13,518	\$ 10,500	\$ 2,193	\$ 9,580	\$ (920)	Service contracts. Copier lease ended in 2021. Purchased a small copier/scanner instead of leasing.
C-16	Office Supplies & Services	\$ 13,793	\$ 11,801	\$ 19,464	\$ 2,868	\$ 14,985	\$ (4,479)	Supplies, payroll service.
C-17	Postage	\$ 1,977	\$ 973	\$ 1,830	\$ 700	\$ 1,830	\$ -	Amount based on prior years actual expenses.

The Diocese of Central New York Approved 2023 Budget

Line	Description	2021 Revised Budget	2021 Actual	2022 Budget	2022 ytd actual through April 2022	2023 Budget	Difference between 2022 budget and 2023 Approved budget	2023 Approved Budget
C-18	Desk Publishing Letterhead, Brochures, Reports	\$ 2,020	\$ -	\$ 1,150	\$ -	\$ 700	\$ (450)	Outside printing costs with discontinuation of copier lease, Cost of printing annual Directory, Annual dues and fees.
C-19	Dues & Fees	\$ 9,660	\$ 21,901	\$ 22,607	\$ 8,795	\$ 23,365	\$ 758	
C-20	<b>Total office expenses</b>	<b>\$ 58,600</b>	<b>\$ 59,526</b>	<b>\$ 70,061</b>	<b>\$ 16,853</b>	<b>\$ 66,400</b>	<b>\$ (3,661)</b>	<b>Budget line 28</b>
C-21								
C-22	Audit	\$ 13,000	\$ 12,800	\$ 13,000	\$ -	\$ 14,000	\$ 1,000	CPA audit.
C-23	Retiree Actuary Report	\$ 2,700	\$ 2,500	\$ 2,700	\$ -	\$ 2,700	\$ -	Required for annual CPA audit.
C-24	<b>Total audit expense</b>	<b>\$ 15,700</b>	<b>\$ 15,300</b>	<b>\$ 15,700</b>	<b>\$ -</b>	<b>\$ 16,700</b>	<b>\$ 1,000</b>	<b>Budget line 26</b>
C-25								
C-26	Other Professional Services	\$ 6,480	\$ 6,288	\$ 15,250	\$ 4,140	\$ 18,475	\$ 3,225	FSA administration, background checks, moving costs new canon Legal services
C-27	Legal Professional Services	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	
C-28	<b>Total professional services</b>	<b>\$ 7,480</b>	<b>\$ 6,288</b>	<b>\$ 16,250</b>	<b>\$ 4,140</b>	<b>\$ 19,475</b>	<b>\$ 3,225</b>	<b>Budget line 29</b>
C-29	Travel: Bishop	\$ 31,125	\$ 9,206	\$ 31,125	\$ 11,719	\$ 31,125	\$ -	Bishop's travel & professional expenses.
C-30	Travel: Other Staff	\$ 6,430	\$ 4,600	\$ 15,400	\$ 558	\$ 17,900	\$ 2,500	Staff travel and professional expenses.
C-31	Professional Development and conferences	\$ 10,200	\$ 1,797	\$ 14,400	\$ 1,150	\$ 43,282	\$ 28,882	Staff continuing education and professional conferences.
C-32	District Deans	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	Mileage for in-person meetings.
C-33	<b>Total travel, professional development, and conferences</b>	<b>\$ 47,755</b>	<b>\$ 15,604</b>	<b>\$ 61,425</b>	<b>\$ 13,427</b>	<b>\$ 92,807</b>	<b>\$ 31,382</b>	<b>Budget line 30</b>