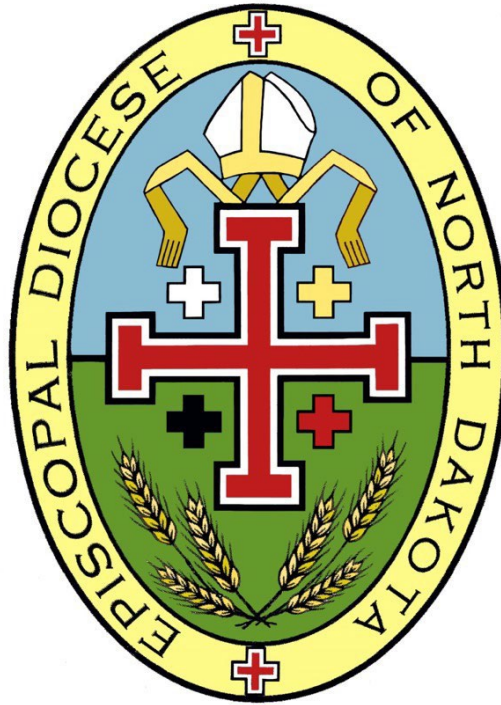


EPISCOPAL DIOCESE OF NORTH DAKOTA



2027 Proposed Budget 2028 Projected Budget Presented to Diocesan Convention October 23, 2026

Resolution

Resolved: The Diocesan Council meeting on Zoom on Saturday, August 22, 2026, approved the 2027 Diocesan Budget as presented on behalf of the Finance Committee, and recommends this budget with total expenses of \$1,039,785.33 for acceptance by the Diocesan Convention.

Dear Diocesan Convention Delegates and Clergy:

BACKGROUND

Last fall we completed our time of discernment, which resulted in the election of a full-time Bishop. At the same time we adopted a budget that had a three-to-five-year plan for affording those things that would be in place for our Bishop's oversight and stewardship. The overarching principle of that Budget was that we agreed to provide stability through the use of our financial resources. One mantra in this form of budgeting is that *we do not cause our own chaos*.

Now we are into the second year of that format. This 2027 Diocesan Budget projects income that we are in control of for the next two to four years. There is another General Convention of the Episcopal Church being held in July 2027, which will undoubtedly begin a reshaping of the Episcopal Church through its own budget. This was the expectation when the Bishops elected Sean Rowe as Presiding Bishop. Any changes to that Budget affecting our own diocesan budget, **will not** alter our 2027 budget. In fact, for 2027 the General Convention's Budget provides a cost of living increase, shown on our income projections.

REVENUE

The enclosed 2027 proposed budget begins a process that was begun when our Diocesan Stewardship Share was finally reduced to 15% for our congregations. The principle of reducing that share to 15% was to strengthen our congregation's finances for sustainability and for vitality. Likewise, in this proposed budget the percentage drawn from the investments has shown a decrease. Rather than drawing 5%, in addition to the dividend payment on those same investments, this Budget projects a 3.7% draw. For the vitality of the fund it would be best to draw much closer to 1% in addition to the dividend payment.

As we continue to work to lower our draws on our investments, we continue to aim for a balance between our income and expenses. No matter the income, we cannot buy or spend our way into vitality. Rather, finding vitality is our work together, through the guidance and power of the Holy Spirit. It is our mission to maintain an adequate base for vitality to take root and to grow. Sounds a bit like "God giveth the increase" theology that undergirds our Diocese.

EXPENSES

You will see that a significant reduction in the Budget has occurred with the elimination of the Diocesan Missioner position. Now that the Diocese is served by a full-time Bishop Diocesan the pressing need for a missioner has passed. This change comes with a readjustment of expectations for the Diocesan Administrator who will now take on a ministry of Archdeacon. With this change comes one more staffing change. Bookkeeping and accounting for the diocese will be assigned to an accounting firm with specialty training in not-for-profit and church finances. They are beginning their work at the time of this mailing, and will be fully functional within the next couple weeks. Oversight of the finances will continue to take place by the Treasurer, Bishop, Administrator, and Finance Committee.

Think of the budget as a tank of water. Withdrawing water affects the whole, as does adding water to the tank. You can't affect only a **piece** of the tank, because water does not respond that way. Diocesan finances are the same way. You can't add income without raising expenses, nor can you diminish income without cutting expenses. The diocesan budget is a living, malleable document, created using the ebbs and flows of ministry. This is the Episcopal system; it is our ethos.

Before reading a line-by-line budget it is best to listen to the discernment that has preceded it over the past years. Then after reading the line-by-line Budget, ask whether it captures the essence of what we believe the Spirit has been leading the Diocese into. Please prayerfully consider the information within this document, to help ensure it aligns with the life of our Diocese. Our hope and prayer is to build a financially viable future for many generations to come.

Faithfully,

A handwritten signature in black ink, appearing to read "John F. Fisher". The signature is fluid and cursive, with a small cross-like mark at the end.

NOTES & EXPLANATIONS FOR THE 2027 PROPOSED & 2028 PROJECTED BUDGETS

Budget figures are a result of Diocesan policy, 2025 actual and 2026 yearly estimated expenditures, and projected cost figures gathered from other sources. The proposed budget represents recommendations made by the Finance Committee and adjusted by Diocesan Council.

The budget includes a restructuring of the diocesan Ministry Support Team. We continue to align our budget to reflect our mission.

Following are notes/comments to provide additional information about some of the proposed budget items:

REVENUE

Diocesan Stewardship Share (Line 1010): The 2026 proposed budget figures in 15%.

WoDakota Annual Appeal (Line 1035): This is a placeholder, what comes in will go back out. Our goal between 2026 & 2027 is \$55,000.

General Convention Grant (Line 1040): The Diocese will receive \$295,246.00 for 2027 and a projected amount of 310,008.00 in 2028 (an increase of 5% yearly), as approved by General Convention. General Convention will meet in July of 2027 to determine this funding will continue for the next triennium.

From Designated Funds (Line 1050): This is income from our designated and donor restricted funds. These help to offset specific items in the budget.

2027 Proposed Budget is \$17,000, including:

- \$8,000 from Sudanese Ministry Reserve fund to offset a part-time priest at St. John the Divine, Moorhead.
- \$5,000 from School for Ministry Reserve fund to cover costs, including the annual membership at Seabury-Bexley.
- \$4,000 from Diocesan Car Reserve fund to help cover costs of having a full-time resident Bishop Diocesan.

From NDCIM Designated Funds (Line 1051): NDCIM approved the spending of an older Triennium Grant in the form of \$7,000 a year for three years.

From Funds held by NDEF on behalf of the Diocese (Line 1060): Two funds held in NDEF, Congregational Revitalization & EFMHE; these funds are to be used to help sustain the Diocese as we settle into having a new Bishop Diocesan. These funds help us lean into having a 5-year budget model.

Additional from Congregations (Line 1070): St. John the Divine, Moorhead will be sharing the cost of having a part-time priest. Their portion for the salary package is \$36,908.00. Withdrawn quarterly from a designated account – SJD Ministry.

Event Income (Line 1090): Registrations for Diocesan Convention, Clergy/Ministers Conferences, and School for Ministry programs.

Royalty Income (Line 1100): Income from our producing wells in the Bakken fields and what we currently hold in reserve in the Bakken fund.

Transfer from Trust & Endowment Fund - dividends (Line 1120): These are the dividends generated by our investments. The dividend set by DFMS is based on a five-year rolling balance of the entire fund. For 2026, we averaged each quarterly dividend at \$41,250.00. We multiplied this by four to come up with the budgeted income amount.

Transfer from Trust & Endowment Fund – 3.5% of value (Line 1130): We use a three-year rolling average method to determine the amount available for draw per our Spending Policy. The formula for calculating the year-end balance available for draw is as follows:

- Year-end Trust & Endowment Fund balance plus cash on hand minus funds committed to designated/donor restricted funds.

2026 Proposed Budget

	DFMS Market Value	+	Cash on Hand	-	Designated & Donor Restricted	=	Total T&E Funds
2026*	\$ 4,083,104.79	+	\$ 713,644.82	-	\$ 641,656.78	=	\$ 4,155,092.83
2025	\$ 4,200,875.74	+	\$ 965,877.40	-	\$ 802,603.93	=	\$ 4,149,786.48
2024	\$ 3,801,378.56	+	\$ 831,417.09	-	\$ 702,678.25	=	\$ 3,930,117.40

**2026 numbers are pulled from June 2026.*

3-year Rolling Average

\$ 4,149,786.48

The budget shows a 3.5% withdrawal (\$148,348.00) above the quarterly dividends.

Transfer from Trust & Endowment Fund – Additional <1% of value (Line 1140): Based on the recommendations of the Finance Committee and Diocesan Council, in the 2027 Projected Budget, we are requesting to take an additional 0.2% of the Trust and Endowment. The budget shows a less than one percent withdrawal (\$8,383.33) above the quarterly dividends and the 3.5% withdrawal.

EXPENSES

Diocesan Covenant Commitment (Line 2010): Per General Convention, we are asked to pay 15% of net operating income earned two years prior to the budget year with the first \$200,000 exempt. The General Convention grant is also exempt, as are any pass-through expenses or grants awarded.

General Convention Deputies (Line 2020): The next General Conventions are scheduled for 2027 and 2030. To ensure there is enough in the reserve to send four clergy and four laity we need to budget each year.

Episcopate Program Expenses (Lines 2050-2090): Expense lines to accommodate the Bishop's ministry.

Personnel (Lines 2100-2740): Salaries and stipends are based on step (.25%) increase and the Cost-of-Living Adjustment (COLA). The Cost-of-Living Adjustment used for 2027 & 2028 was 5%. COLA is announced in October. Council will review the COLA used for this budget at their November meeting.

Family medical/dental/vision insurance and a \$25,000 term life insurance policy are provided for clergy and laity employed by the diocese. The Episcopal Church Medical Trust has announced 2027 premiums. The Employee Assistance Program (EAP) (Line 3382) is a confidential counseling service offered to employees and non-stipendiary clergy.

2150- 2226 Diocesan Missioner

With the on-boarding of a Missional Bishop, the majority of the tasks of the Diocesan Missioner have moved to the Bishop. Some of the remaining tasks will move to the Archdeacon of the Diocese and Fr Peter Akicmeir. What remains to be assigned is Sunday supply to Dickinson, Cartwright, and Williston.

2490-2570 Diocesan Administrator/Archdeacon

The role of diocesan administrator is being expanded to include the role of Archdeacon of the Diocese.

2580-2591 Bookkeeper

The complex work of bookkeeping for the diocese which includes all banking, payroll, reimbursements, monthly balance sheet, fund accounting, payroll and corporate tax and all reports, is not appropriately assigned to the role of Administrator (whose primary function is support of the ministry of the diocese). We have hired an outside firm to do our bookkeeping. This is an expansion of an existing position and does not impact the annual audit which is required by canons to be done by an outside firm.

2300 Compensation - Standing Rock Continuing Education

This Continuing Education line item was supposed to be a sinking fund, as found in the

Designated/Donor Restricted Funds. This amount rectifies previous mistakes. Please notice that in the 2028 projected budget the amount is corrected to the "traditional" continuing education amount.

Other Congregational Support

Move/Interview Mission Clergy (Line 3000): The line allows us flexibility in interviewing candidates for Diocesan jobs and moving clergy into the Diocese.

Sacramental Support (Line 3040): This line allows supply clergy to be compensated in order to ensure celebrations of communion are happening in all congregations.

Stewardship

Administrative Costs (Line 3080): Membership in TENS (The Episcopal Network for Stewardship). Congregations can attend webinars as well as find a number of resources on the TENS website (tens.org).

NDCIM Program

Niobrara Convocation Hospitality (Line 3090): Each Indigenous Congregation is asked to donate \$100 for Niobrara. Indigenous Congregations will donate instead of the diocese donating on their behalf.

Convention Expenses & Ministry Meetings (Lines 3100 & 3110): Neither of these line items are new but rather renamed. We are attempting to clear up some previously muddled line items and know exactly what is being funded in each line.

Office Expense

Office Expense (Line 3290): This line increased as an accurate reflection of increase in office materials, now that all employees are remote.

Financial / Legal Expense

Convention

Convention Costs (Lines 3470-3490): As with the lines from NDCIM, these are not new expenses, rather breaking apart different line items to more accurately show where money is being spent.

Administrative Meetings

Diocesan Council/Standing Committee (Line 3500): In 2027, we will continue to have 4 in-person meetings.

Other Program Expenses

Diocesan Programs & Initiatives (Line 3580): Monies budgeted for council and the Bishop Diocesan to start programs aligning with the new Bishop's ministry desires.

Committees & Commissions Meeting Expenses (Line 3595): A pool of money for committees and commissions to draw on to have meetings and participate in ministry.

	2026 YTD updated through August 31, 2026	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	2028 Projected
	Revenues							
1010	Diocesan Stewardship Share (15%)	\$ 170,634.37	\$ 182,739.00	\$ 181,984.48	\$ 185,500.00	\$ 126,491.43	\$ 185,500.00	\$ 185,500.00
1020	Diocesan Stewardship Share Prior Year	\$ 24,117.16	\$ -	\$ 1,521.55	\$ -	\$ -	\$ -	\$ -
1030	Donations and Gifts	\$ 5,498.09	\$ -	\$ 1,515.00	\$ -	\$ 320.00	\$ -	\$ -
1035	WoDakota Annual Appeal	\$ 33,030.00	\$ -	\$ 16,743.41	\$ 15,300.00	\$ 3,775.00	\$ 30,300.00	\$ 15,300.00
1040	General Convention Grant	\$ 255,045.00	\$ 267,797.00	\$ 267,797.00	\$ 281,187.00	\$ 187,458.01	\$ 295,246.00	\$ 310,008.00
1050	From Designated Funds (Sudanese Ministry, School for Ministry, Diocesan Car Reserve)	\$ 782.24	\$ 30,000.00	\$ 2,683.64	\$ 33,850.00	\$ 19,161.74	\$ 17,000.00	\$ 17,000.00
1051	From NDCIM Designated Funds (Older Sustainability Grant)	\$ -	\$ -	\$ -	\$ 12,500.00	\$ 3,500.00	\$ 7,000.00	\$ 7,000.00
1055	Transfer from Real Estate Fund - Held at DFMS/Trust & Endowment	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
1060	From Funds held by NDEF on behalf of the Diocese	\$ -	\$ 50,000.00	\$ -	\$ 52,000.00	\$ -	\$ 52,000.00	\$ 52,000.00
1070	Additional from Congregations (St. John the Divine, Moorhead)	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 33,430.00	\$ 17,161.78	\$ 36,908.00	\$ 39,725.00
1090	Event Income	\$ 4,030.00	\$ 5,000.00	\$ 4,440.00	\$ 6,500.00	\$ -	\$ 6,500.00	\$ 6,500.00
1100	Royalty Income (Mineral Rights Deposits & Bakken Reserve Fund)	\$ 69,893.70	\$ 55,000.00	\$ 51,205.65	\$ 87,600.00	\$ 57,316.85	\$ 87,600.00	\$ 87,600.00
1110	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1120	Transfer from Trust & Endowment dividends	\$ 135,779.54	\$ 182,648.00	\$ 185,734.91	\$ 180,000.00	\$ 122,564.29	\$ 165,000.00	\$ 165,000.00
1130	Transfer from Trust & Endowment Fund - 3.5% of value	\$ 73,238.22	\$ 122,580.51	\$ 122,580.00	\$ 148,348.00	\$ -	\$ 148,348.00	\$ 148,348.00
1140	Transfer from Trust & Endowment Fund - Additional <1% of value (0.2%)	\$ -	\$ -	\$ -	\$ 37,087.00	\$ -	\$ 8,383.33	\$ 8,383.33
	Total Revenues	\$ 777,048.32	\$ 900,764.51	\$ 836,205.64	\$ 1,098,302.00	\$ 537,749.10	\$ 1,039,785.33	\$ 1,042,364.33

	2026 YTD updated through August 31, 2026	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	2028 Projected
	Expenses							
	Extra - Diocesan Expense							
2010	Diocesan Covenant Commitment	\$ 52,070.04	\$ 40,116.90	\$ 40,116.96	\$ 45,316.50	\$ 30,210.96	\$ 55,000.00	\$ 60,000.00
2020	General Convention Deputation	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
2030	Province VI Assessment	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -
2040	Ecumenical & Interreligious	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ -	\$ -	\$ -
2045	WoDakota Ministry	\$ -	\$ -	\$ 16,843.41	\$ 15,000.00	\$ -	\$ 30,000.00	\$ 15,000.00
	Total Extra - Diocesan Expense	\$ 63,170.04	\$ 50,866.90	\$ 67,710.37	\$ 71,416.50	\$ 35,210.96	\$ 95,000.00	\$ 85,000.00
	Episcopate Program Expense							
2050	Business Hospitality	\$ 2,089.08	\$ 2,500.00	\$ 1,065.44	\$ 2,500.00	\$ 767.74	\$ 2,500.00	\$ 2,500.00
2060	Professional Expense	\$ 1,598.66	\$ 1,000.00	\$ 820.05	\$ 2,000.00	\$ 1,265.67	\$ 2,000.00	\$ 2,000.00
2070	Travel Expense (Hotels, Meals, Mileage, Cell Phone)	\$ 11,473.93	\$ 15,000.00	\$ 16,054.35	\$ 31,800.00	\$ 21,262.85	\$ 20,000.00	\$ 20,000.00
2075	The Episcopal Church Bishop Comittments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00
2080	Temporary Housing	\$ 6,224.83	\$ 8,000.00	\$ 6,214.66	\$ -		\$ -	\$ -
2090	Transfer to Discretionary	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00
	Total Episcopate Program Expense	\$ 22,386.50	\$ 27,500.00	\$ 25,154.50	\$ 37,300.00	\$ 23,796.26	\$ 33,000.00	\$ 33,000.00
	Personnel							
	Personnel - Episcopate							
2100	Stipend - Bishop Provisional	\$ 44,199.96	\$ 45,500.00	\$ 45,500.04	\$ 9,864.55	\$ 9,864.59	\$ -	\$ -
2105	Stipend - Bishop Diocesan	\$ -	\$ -	\$ -	\$ 110,000.00	\$ 70,000.00	\$ 126,015.00	\$ 132,331.00
2110	Continuing Education - Bishop Diocesan	\$ 250.00	\$ 1,000.00	\$ 1,322.74	\$ 2,000.00	\$ 2,191.32	\$ -	\$ -
2120	Pension - Bishop Diocesan	\$ -	\$ -	\$ -	\$ 19,800.00	\$ 12,600.00	\$ 22,682.70	\$ 23,819.58
2130	Medical Insurance - Bishop Diocesan	\$ -	\$ -	\$ -	\$ 8,868.00	\$ 6,966.92	\$ 15,804.00	\$ 31,160.00
2140	Life Insurance - Bishop Diocesan	\$ -	\$ -	\$ -	\$ 192.00	\$ 112.00	\$ 192.00	\$ 192.00
	Total Personnel - Episcopate	\$ 44,449.96	\$ 46,500.00	\$ 46,822.78	\$ 150,724.55	\$ 101,734.83	\$ 164,693.70	\$ 187,502.58
	Personnel - Diocesan Missioner							
2150	Clergy Compensation - Diocesan Missioner	\$ 48,633.38	\$ 70,917.00	\$ 70,917.12	\$ 74,649.00	\$ 50,955.79	\$ -	\$ -
2170	Pension - Diocesan Missioner	\$ 8,222.13	\$ 6,382.53	\$ 6,372.96	\$ 6,718.41	\$ 5,318.76	\$ -	\$ -
2180	Medical Insurance - Diocesan Missioner	\$ 12,429.39	\$ 22,752.00	\$ 23,301.80	\$ 24,840.00	\$ 10,365.33	\$ -	\$ -
2190	Life Insurance - Diocesan Missioner	\$ 112.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 96.00	\$ -	\$ -
2200	Travel - Diocesan Missioner	\$ 11,929.17	\$ 20,000.00	\$ 16,933.14	\$ 20,000.00	\$ 10,495.57	\$ -	\$ -
2210	Professional Expense	\$ 486.96	\$ 2,000.00	\$ 685.67	\$ 2,000.00	\$ 426.20	\$ -	\$ -
2220	Continuing Education	\$ 1,545.61	\$ 2,500.00	\$ 1,944.38	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -
2225	Social Security - Employer's Share	\$ -	\$ -	\$ 4,396.86	\$ 4,628.24	\$ 2,121.28	\$ -	\$ -
2226	Medicare - Employer's Share	\$ -	\$ -	\$ 1,028.30	\$ 1,082.41	\$ 496.11	\$ -	\$ -
	Total Personnel - Diocesan Minister	\$ 83,358.64	\$ 124,743.53	\$ 125,772.23	\$ 136,110.06	\$ 82,275.04	\$ -	\$ -
	Personnel - Standing Rock							
2230	Clergy Compensation - Standing Rock	\$ 68,497.92	\$ 71,923.00	\$ 71,922.96	\$ 98,472.74	\$ 61,854.36	\$ 103,408.00	\$ 108,591.00
2250	Pension - Standing Rock	\$ 16,028.52	\$ 16,829.98	\$ 16,830.00	\$ 17,725.09	\$ 11,810.48	\$ 24,197.47	\$ 25,410.29
2260	Medical Insurance - Standing Rock	\$ 31,838.00	\$ 22,752.00	\$ 22,900.00	\$ 24,840.00	\$ 14,308.00	\$ 24,588.00	\$ 31,160.00
2270	Life Insurance - Standing Rock	\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 112.00	\$ 192.00	\$ 192.00
2280	Travel - Standing Rock	\$ 23,707.01	\$ 19,000.00	\$ 18,980.25	\$ 19,000.00	\$ 12,959.41	\$ 19,000.00	\$ 19,000.00
2290	Housing Equity Allowance	\$ 1,785.00	\$ 1,785.00	\$ 1,785.00	\$ -	\$ 297.50	\$ -	\$ -
2300	Continuing Education	\$ 100.00	\$ 2,500.00	\$ 929.42	\$ 2,000.00	\$ 1,292.86	\$ 10,000.00	\$ 2,500.00
	Total Personnel - Standing Rock	\$ 142,148.45	\$ 134,981.98	\$ 133,539.63	\$ 162,229.83	\$ 102,634.61	\$ 181,385.47	\$ 186,853.29

	2026 YTD updated through August 31, 2026	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	2028 Projected
	Personnel - Administrative							
2490	Salary - Administrator	\$ 57,157.92	\$ 60,016.00	\$ 60,016.08	\$ 63,175.00	\$ 42,116.64	\$ 80,000.00	\$ 87,990.00
2500	Pension	\$ 5,144.28	\$ 5,401.44	\$ 5,401.44	\$ 5,685.75	\$ 3,790.48	\$ 14,400.00	\$ 15,838.20
2510	Medical Insurance	\$ 12,000.53	\$ 14,628.00	\$ 14,815.99	\$ 15,972.00	\$ 9,259.35	\$ 15,804.00	\$ 20,036.00
2520	Life Insurance	\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 112.00	\$ 192.00	\$ 192.00
2540	Travel - Administrator	\$ 7,246.30	\$ 10,000.00	\$ 10,655.37	\$ 10,000.00	\$ 7,674.85	\$ 10,000.00	\$ 10,000.00
2550	Continuing Education - Administrator	\$ 2,112.01	\$ 2,500.00	\$ 3,152.37	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00
2560	Social Security - Employer's Share	\$ 3,726.99	\$ 3,720.99	\$ 3,721.00	\$ 3,916.85	\$ 2,831.52	\$ -	\$ -
2570	Medicare - Employer's Share	\$ 871.64	\$ 870.23	\$ 870.23	\$ 916.04	\$ 610.69	\$ -	\$ -
	Total Personnel - Administrative	\$ 88,451.67	\$ 97,328.66	\$ 98,824.48	\$ 101,857.64	\$ 68,395.53	\$ 122,896.00	\$ 136,556.20
	Personnel - Bookkeeper							
2580	Bookkeeper	\$ 2,103.82	\$ 8,400.00	\$ 1,776.08	\$ 3,000.00	\$ 950.46	\$ -	\$ -
2590	Social Security - Employer's Share	\$ 130.44	\$ 520.80	\$ 110.12	\$ 186.00	\$ 58.93	\$ -	\$ -
2591	Medicare - Employer's Share	\$ 30.51	\$ 121.80	\$ 25.75	\$ 43.50	\$ 13.78	\$ -	\$ -
	Total Personnel - Administrative	\$ 2,264.76	\$ 9,042.60	\$ 1,911.95	\$ 3,229.50	\$ 1,023.17	\$ -	\$ -
	Personnel - Dunseith & White Shield							
2660	Clergy Compensation	\$ 75,877.92	\$ 79,672.00	\$ 42,371.04	\$ 75,989.00	\$ 3,975.00	\$ 79,797.00	\$ 79,988.00
2670	Pension	\$ 13,658.04	\$ 14,340.96	\$ 7,167.78	\$ 13,678.02	\$ -	\$ 14,363.46	\$ 14,397.84
2680	Medical Insurance	\$ 20,804.00	\$ 14,628.00	\$ 6,175.00	\$ 15,972.00	\$ -	\$ 15,804.00	\$ 20,036.00
2690	Life Insurance	\$ 192.00	\$ 192.00	\$ 80.00	\$ 192.00	\$ -	\$ 192.00	\$ 192.00
2700	Travel	\$ 13,665.98	\$ 10,000.00	\$ 9,068.92	\$ 15,000.00	\$ 4,073.00	\$ 15,000.00	\$ 15,000.00
2710	Continuing Education	\$ 79.97	\$ 2,500.00	\$ -	\$ 2,000.00	\$ -	\$ 2,500.00	\$ 2,500.00
	Total Personnel - Dunseith & White Shield	\$ 124,277.91	\$ 121,332.96	\$ 64,862.74	\$ 122,831.02	\$ 8,048.00	\$ 127,656.46	\$ 132,113.84
	Personnel - St. John the Divine, Moorhead Priest							
2720	Clergy Compensation	\$ -	\$ -	\$ 9,240.54	\$ 36,962.00	\$ 24,641.28	\$ 43,815.00	\$ 45,760.00
2721	Pension			\$ 1,663.29	\$ 6,653.16	\$ 4,435.44	\$ 7,886.70	\$ 8,236.80
2730	Medical Insurance	\$ -	\$ -	\$ 7,849.00	\$ 24,840.00	\$ 14,490.00	\$ 24,588.00	\$ 31,160.00
2740	Life Insurance	\$ -	\$ -	\$ 32.00	\$ 192.00	\$ 112.00	\$ 192.00	\$ 192.00
	Total Personnel - St. John the Divine, Moorhead Priest	\$ -	\$ -	\$ 18,784.83	\$ 68,647.16	\$ 43,678.72	\$ 76,481.70	\$ 85,348.80
	Total Personnel	\$ 484,951.39	\$ 533,929.74	\$ 490,518.64	\$ 745,629.76	\$ 407,789.90	\$ 673,113.33	\$ 728,374.71
	Other Congregational Support							
3000	Move/Interview Mission Clergy	\$ 1,326.47	\$ 6,000.00	\$ 95.95	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 6,000.00
3030	St John the Divine - Moorhead	\$ 1,117.54	\$ 15,000.00	\$ 3,037.39	\$ -	\$ -	\$ -	\$ -
3040	Sacramental Support	\$ 383.16	\$ 3,000.00	\$ 4,108.80	\$ 5,000.00	\$ 3,358.44	\$ 7,500.00	\$ 7,500.00
	Total Other Congregational Support	\$ 2,827.17	\$ 24,000.00	\$ 7,242.14	\$ 11,000.00	\$ 3,358.44	\$ 13,500.00	\$ 13,500.00
	Communication							
3060	Sheaf	\$ 4,386.55	\$ 7,000.00	\$ 3,612.43	\$ 7,000.00	\$ 1,240.32	\$ -	\$ -
3070	Website expense/maintenance	\$ 600.00	\$ 750.00	\$ 480.00	\$ 750.00	\$ 3,517.93	\$ 750.00	\$ 750.00
3075	WoDakota Expenses	\$ -	\$ -	\$ 256.82	\$ 300.00	\$ -	\$ 300.00	\$ 300.00
	Total Communication	\$ 4,986.55	\$ 7,750.00	\$ 4,349.25	\$ 8,050.00	\$ 4,758.25	\$ 1,050.00	\$ 1,050.00

	2026 YTD updated through August 31, 2026	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	2028 Projected
	Stewardship							
3080	Administrative Costs - The Episcopal Stewardship Network	\$ 1,199.00	\$ 1,200.00	\$ 1,199.00	\$ 1,200.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
	Total Stewardship	\$ 1,199.00	\$ 1,200.00	\$ 1,199.00	\$ 1,200.00	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00
	NDCIM Program							
3090	Niobrara Convocation Hospitality (\$100/congregation)	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -
3100	Convention Expense (lodging, meals, mileage)	\$ 1,940.31	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00
3110	Native American Meetings & Ministry (NDCIM, Winter Talk)	\$ -	\$ -	\$ 4,550.06	\$ 3,000.00	\$ 4,585.56	\$ 5,000.00	\$ 5,000.00
3120	Camp Gabriel	\$ 3,733.00	\$ 4,000.00	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Total NDCIM Program	\$ 6,173.31	\$ 4,500.00	\$ 9,050.06	\$ 9,500.00	\$ 7,585.56	\$ 11,500.00	\$ 11,500.00
	Property Repairs							
3200	NDCIM Property Repairs (shared)	\$ 1,278.62	\$ 5,000.00	\$ 595.38	\$ 5,000.00	\$ 100.00	\$ 5,000.00	\$ 5,000.00
	Total Property Repairs	\$ 1,278.62	\$ 5,000.00	\$ 595.38	\$ 5,000.00	\$ 100.00	\$ 5,000.00	\$ 5,000.00
	Insurance							
3210	Cannon Ball Insurance	\$ 8,186.00	\$ 8,407.00	\$ 8,592.75	\$ 8,660.00	\$ 4,338.00	\$ 9,093.00	\$ 9,548.00
3220	Dunseith Insurance	\$ 4,777.50	\$ 4,906.00	\$ 5,019.50	\$ 5,060.00	\$ 2,532.00	\$ 5,313.00	\$ 5,579.00
3230	Fort Totten Insurance	\$ 4,159.50	\$ 4,308.00	\$ 4,434.00	\$ 4,484.00	\$ 2,254.00	\$ 4,709.00	\$ 4,945.00
3240	Fort Yates Insurance	\$ 9,941.75	\$ 10,354.00	\$ 10,609.50	\$ 10,700.00	\$ 5,368.00	\$ 11,235.00	\$ 11,797.00
3250	Selfridge Insurance	\$ 1,014.50	\$ 842.00	\$ 856.50	\$ 864.00	\$ 431.00	\$ 908.00	\$ 954.00
3260	White Shield Insurance	\$ 5,685.00	\$ 5,852.00	\$ 6,002.00	\$ 6,052.00	\$ 3,041.00	\$ 6,355.00	\$ 6,673.00
3270	Camp Gabriel Insurance	\$ 18,640.09	\$ 20,664.00	\$ 18,810.66	\$ 19,108.00	\$ 9,557.00	\$ 20,064.00	\$ 21,068.00
3280	Bismarck House Insurance	\$ 4,692.46	\$ 4,774.56	\$ 4,854.36	\$ -	\$ 1,220.24	\$ -	\$ -
	Total Insurance	\$ 57,096.80	\$ 60,107.56	\$ 59,179.27	\$ 54,928.00	\$ 28,741.24	\$ 57,677.00	\$ 60,564.00
	Total NDCIM Program and Property	\$ 64,548.73	\$ 69,607.56	\$ 68,824.71	\$ 69,428.00	\$ 36,426.80	\$ 74,177.00	\$ 77,064.00
	Office Expense							
3290	Office Expense	\$ 2,349.38	\$ 1,500.00	\$ 3,141.51	\$ 3,000.00	\$ 2,619.63	\$ 3,000.00	\$ 3,000.00
3300	Postage	\$ 467.18	\$ 400.00	\$ 414.82	\$ 500.00	\$ 205.86	\$ 500.00	\$ 500.00
3310	Realm Subscription	\$ 1,408.00	\$ 1,536.00	\$ 1,926.60	\$ 1,926.60	\$ 1,544.60	\$ -	\$ -
3320	Equipment and Maintenance	\$ 466.81	\$ 2,500.00	\$ 283.53	\$ 2,000.00	\$ 671.87	\$ 1,500.00	\$ 1,500.00
3330	Miscellaneous Expense	\$ 30.00	\$ 50.00	\$ 420.00	\$ 50.00	\$ 20.00	\$ 50.00	\$ 50.00
3340	Telephone	\$ 862.92	\$ 800.00	\$ 794.27	\$ 960.00	\$ 582.44	\$ 960.00	\$ 960.00
3370	Retiree Life Insurance	\$ 795.00	\$ 700.00	\$ 795.00	\$ 954.00	\$ 463.75	\$ 954.00	\$ 954.00
3380	Office Space/Shared Cathedral Expenses (Internet, Utilities, Copier)	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	\$ 3,600.00	\$ 1,400.00	\$ 1,400.00
3381	Workman's Compensation	\$ 366.29	\$ 500.00	\$ 261.50	\$ 500.00	\$ 446.29	\$ 500.00	\$ 500.00
3382	Employee Assistance Program	\$ 900.00	\$ 900.00	\$ -	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
	Total Office Expense	\$ 14,845.58	\$ 16,086.00	\$ 15,237.23	\$ 17,990.60	\$ 11,054.44	\$ 9,764.00	\$ 9,764.00

	2026 YTD updated through August 31, 2026	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	2028 Projected
	Financial/Legal							
3390	Bank Fees	\$ 438.64	\$ 350.00	\$ 379.75	\$ 500.00	\$ 212.25	\$ 500.00	\$ 500.00
3400	Charge Card Fees	\$ 398.20	\$ 200.00	\$ 417.22	\$ 500.00	\$ 243.81	\$ 500.00	\$ 500.00
3410	Audit	\$ 26,800.00	\$ 25,000.00	\$ 21,300.00	\$ 30,000.00	\$ 700.00	\$ 32,000.00	\$ 35,000.00
3420	Office Insurance/Umbrella	\$ 7,332.71	\$ 7,502.88	\$ 7,624.28	\$ 7,671.00	\$ 4,117.52	\$ 8,055.00	\$ 8,458.00
3430	Directors' & Officers' Liability	\$ 4,664.08	\$ 4,774.56	\$ 4,854.36	\$ 4,881.00	\$ 3,422.24	\$ 5,126.00	\$ 5,383.00
3440	Assessments/Taxes	\$ 261.54	\$ 350.00	\$ 275.76	\$ 350.00	\$ 344.12	\$ 350.00	\$ 350.00
3450	Accounting Software	\$ 3,203.91	\$ 2,000.00	\$ 3,661.20	\$ 2,500.00	\$ 2,693.19	\$ 2,500.00	\$ 2,500.00
3460	Financial Services - Part-time Bookkeeper	\$ 552.56	\$ 500.00	\$ 875.00	\$ 1,000.00	\$ -	\$ 19,200.00	\$ 19,200.00
	Total Financial/Legal	\$ 43,651.64	\$ 40,677.44	\$ 39,387.57	\$ 47,402.00	\$ 11,733.13	\$ 68,231.00	\$ 71,891.00
	Convention							
3470	Administrative Costs	\$ 446.97	\$ 3,000.00	\$ 823.00	\$ 3,500.00	\$ -	\$ 4,000.00	\$ 4,000.00
3480	Meeting Expense (Facility use, Meals, Program Expenses)	\$ 12,439.14	\$ 15,000.00	\$ 16,615.60	\$ 15,000.00	\$ 50.00	\$ 15,000.00	\$ 15,000.00
3485	Diocesan Council Expenses (Mileage, Lodging, Meals)	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00
3490	Miscellaneous Expense	\$ 250.00	\$ 400.00	\$ -	\$ 600.00	\$ -	\$ 800.00	\$ 800.00
	Total Convention	\$ 13,136.11	\$ 18,400.00	\$ 17,438.60	\$ 21,600.00	\$ 50.00	\$ 22,300.00	\$ 22,300.00
	Administrative Meetings							
3500	Diocesan Council / Standing Committee (4 mtgs - lodging, meals, mileage)	\$ 15,415.63	\$ 12,000.00	\$ 24,372.74	\$ 12,400.00	\$ 8,329.74	\$ 12,400.00	\$ 12,400.00
	Total Administrative Meetings	\$ 15,415.63	\$ 12,000.00	\$ 24,372.74	\$ 12,400.00	\$ 8,329.74	\$ 12,400.00	\$ 12,400.00
	Other Program Expenses							
3530	School for Ministry	\$ -	\$ 15,000.00	\$ -	\$ 13,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
3540	Commission on Ministry	\$ 794.04	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3550	PreOrdination & Safe Church Expenses	\$ 2,275.00	\$ 2,000.00	\$ 846.00	\$ 2,000.00	\$ 738.94	\$ 2,000.00	\$ 2,000.00
3560	Youth Ministry Program	\$ -	\$ 40,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00
3570	Reconciliation	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
3580	Diocesan Programs & Initiatives (Including Outreach Donation)	\$ 5,000.66	\$ 5,300.00	\$ 2,590.50	\$ 12,500.00	\$ 155.57	\$ 6,000.00	\$ 5,000.00
3590	Care of Creation	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
3595	Committee & Commission Meeting Expenses	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 8,000.00
3600	Bismarck Interest Expense	\$ 2,332.23	\$ 2,100.00	\$ 1,660.99	\$ -	\$ -	\$ -	\$ -
3620	Bismarck Rectory Principal Payment	\$ 15,125.97	\$ 14,000.00	\$ 57,370.21	\$ -	\$ -	\$ -	\$ -
	Total Other Program Expenses	\$ 25,527.90	\$ 86,900.00	\$ 62,467.70	\$ 40,500.00	\$ 894.51	\$ 26,000.00	\$ 25,000.00
	Transition							
3630	Bishop Search	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
	Total Transition	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
	Total Expenses	\$ 766,646.24	\$ 898,917.64	\$ 833,902.45	\$ 1,093,916.86	\$ 549,652.43	\$ 1,039,785.33	\$ 1,090,593.71
	Net Total	\$ 10,402.08	\$ 1,846.87	\$ 2,303.19	\$ 4,385.14	\$ (11,903.33)	\$ (0.00)	\$ (48,229.38)