

Episcopal Diocese of Pittsburgh Proposed 2015 Budget

	Final 2013 Actuals (Cash Basis)	Approved 2014 Budget w/ Council Reallocations	Actual Results through 8/31/2014	Proposed 2015 Budget
ASSESSMENT INCOME (Diocesan Total Only)		514,278	514,278	529,522
INCOME				
Assessments Realized	497,754	437,136	334,411	476,570
TEC Mission Assessments	87,435	83,264	60,055	85,732
Endowment - Episcopacy	166,838	104,571	54,743	104,571
Endowment - Diocesan Mission	16,000	40,990	-	40,990
Community Service Fund - Diocesan Mission	159,017	165,764	41,000	124,764
Other Quasi-Endowments Redesignated by BOT	-	39,037	-	39,037
BOT Unrestricted Distribution	338,273	263,812	220,257	179,757
Chaplaincy Fund Transfer	-	-	9,361	-
BOT - income from St. Christopher's proceeds	-	40,500	-	29,400
Miscellaneous	-	46,819	47,239	3,386
Bishop's Fund Transfers for Reopened Parishes	-	-	-	60,000
Donations	1,265	-	3,275	1,000
Trusts, Foundations, Grants - Unrestricted	103,000	76,000	33,000	76,000
Widow's Corporation - Clergy Conference	-	3,800	-	-
Metcalf Missionary Fund (PNC Bank TTE)	-	10,000	10,000	15,000
TOTAL INCOME	1,369,582	1,311,693	813,341	1,236,207
NORMAL OPERATING EXPENSES				
Congregational Mission	90,186	70,081	47,202	47,000
Beyond the Diocese	153,635	180,253	122,308	176,523
Transformational Networks	108,039	200,482	147,288	190,125
Office of the Bishop	242,963	240,684	168,537	243,900
Administration and Support	385,352	333,191	198,314	313,284
TOTAL NORMAL OPERATING EXPENSES	980,175	1,024,691	683,649	970,831
Balance of Normal Revenues and Expenditures	389,407	287,003	129,692	265,376
Extraordinary Expenses:				
Bishop Search and Transition	750	-	-	-
Reopened Churches	237,038	174,260	137,236	149,241
Returned Property Maintenance	58,545	37,743	49,760	41,135
Legal Expenses	47,790	75,000	12,945	75,000
Total Extraordinary Expenses	344,123	287,003	199,941	265,376
TOTAL EXPENSES	1,324,298	1,311,694	883,590	1,236,207
Balance after Normal and Extraordinary Expenses	45,284	(0)	(70,249)	0
General Fund Balance, Beginning of Year	200,766	254,821	254,821	254,821
General Fund Balance, End of Year/Period	254,821	254,821	184,572	254,821

Episcopal Diocese of Pittsburgh Proposed 2015 Budget

	Final 2013 Actuals (Cash Basis)	Approved 2014 Budget w/ Council Reallocations	Actual Results through 8/31/2014	Proposed 2015 Budget
CONGREGATIONAL MISSION				
Canon to the Ordinary				
Salary	30,000	22,500	11,250	-
Expenses	10,416	3,500	3,411	3,500
SECA	2,295	1,721	861	-
Pension	5,813	4,360	2,180	-
Total Canon to the Ordinary	48,524	32,081	17,702	3,500
Diocesan Missions and Faithful Remnants	42,626	36,500	29,500	42,000
Diocesan Convention	(963)	1,500	-	1,500
TOTAL CONGREGATIONAL MISSION	90,187	70,081	47,202	47,000
BEYOND THE DIOCESE				
National				
TEC Assessment	127,944	150,000	100,000	145,000
General Convention Deputies	15,000	15,000	15,000	15,000
Outside the Diocese Meetings	604	5,000	2,462	5,000
International				
Lambeth .7% Resolution	3,065	3,053	-	3,053
Ecumenical & Other				
Province Dues	2,096	2,100	2,096	2,870
PA Council of Churches	750	750	750	750
Christian Associates	2,000	2,000	2,000	2,000
Other Ecumenical	176	350	-	350
Episcopal Appalachian Ministries	2,000	2,000	-	2,500
TOTAL BEYOND THE DIOCESE	153,635	180,253	122,308	176,523
TRANSFORMATIONAL NETWORKS				
Canon Missioner				
Salary	-	73,250	48,833	73,250
Expenses	1,728	4,431	2,184	4,431
Sabbatical Reserve	-	-	1,000	1,000
Pension	-	13,186	9,889	13,186
Health and Dental	670	8,034	5,322	8,034
Total Canon Missioner	2,398	98,901	67,228	99,901
Canon of Formation				
Salary	20,000	15,000	10,000	17,000
Expenses	4,542	3,450	2,167	4,540
SECA	1,530	1,148	765	1,301
Pension	3,875	2,907	2,180	3,294
Total Canon of Formation	29,947	22,504	15,112	26,135

Episcopal Diocese of Pittsburgh Proposed 2015 Budget

	Final 2013 Actuals (Cash Basis)	Approved 2014 Budget w/ Council Reallocations	Actual Results through 8/31/2014	Proposed 2015 Budget
Diocesan Chaplain				
Salary	-	-	5,333	-
Pension	-	-	2,025	-
Insurance	-	-	1,971	-
Total Diocesan Chaplain	-	-	9,329	-
Youth Ministry				
Salary	20,000	18,000	12,000	9,000
FICA	1,530	1,377	918	689
Benefits and Allowances	-	1,000	-	-
Total for Youth Ministry	21,530	20,377	12,918	9,689
Youth Outreach				
Pittsburgh Youth Initiative	6,058	4,000	2,021	4,000
Sheldon Calvary Camp	4,000	4,000	4,000	4,000
College Ministry	32	-	-	-
Acolyte Festival	513	300	-	300
Total for Youth Outreach	10,603	8,300	6,021	8,300
Community Outreach				
Coal Country Hangout	10,000	10,000	10,000	10,000
Shepherd's Wellness	3,000	3,000	3,000	3,000
Neighborhood Youth Outreach Program	10,000	10,000	10,000	10,000
Total for Community Outreach	23,000	23,000	23,000	23,000
Training				
Clergy Conference	(25)	3,800	-	-
Ministry Leadership Workshops	1,721	1,000	192	1,000
Training on Misconduct Issues	-	500	-	500
Ordinands Training Program	-	500	-	500
EFM	1,500	1,500	1,500	1,500
Total for Training	3,196	7,300	1,692	3,500
Network Support				
Deacon's Ministry	300	500	-	500
Resource Center	3,392	500	-	-
Absalom Jones Celebration or Other Event	1,688	2,000	1,087	2,000
Commission on Racism	2,268	2,900	1,631	2,900
Childrens Ministry Team (formerly Ch. Ed Net)	332	2,500	2,483	2,500
Other Committees	197	700	495	700
Social Justice and Outreach	1,781	2,000	3,050	2,000
Total for Network Support	9,958	11,100	8,746	10,600
Commission on Ministry	7,407	9,000	3,242	9,000
TOTAL TRANSFORMATIONAL NETWORKS	108,039	200,482	147,288	190,125

Episcopal Diocese of Pittsburgh Proposed 2015 Budget

	Final 2013 Actuals (Cash Basis)	Approved 2014 Budget w/ Council Reallocations	Actual Results through 8/31/2014	Proposed 2015 Budget
OFFICE OF THE BISHOP				
Salary	120,000	120,000	80,000	120,000
Other Expenses				
Housing Accomodations/designations	34,852	35,000	23,333	35,000
Pension	27,900	27,900	20,925	27,900
Auto	6,459	5,000	4,126	6,000
Pastoral/travel	15,873	18,000	13,266	16,000
Benefits and allowances	25,106	22,784	17,390	26,000
Sabbatical Reserve	6,000	6,000	6,000	6,000
Hospitality fund	4,673	3,000	1,247	4,500
Education fund	2,100	3,000	2,250	2,500
Total Other Expenses	122,963	120,684	88,537	123,900
TOTAL OFFICE OF THE BISHOP	242,963	240,684	168,537	243,900
ADMINISTRATION AND SUPPORT				
Director of Properties/Archivist				
Salary	50,000	30,000	20,000	8,775
Car Allowance	2,570	3,000	1,394	1,000
FICA	3,825	2,295	1,530	671
Pension	7,500	4,500	3,250	-
Health and Dental	9,289	9,096	6,041	-
Total Archivist	73,184	48,891	32,215	10,446
Archdeacon and Director of Administration				
Salary	-	-	2,122	23,652
Expenses	-	-	-	1,000
SECA	-	-	-	1,810
Pension	-	-	-	4,583
Health and Dental	-	-	-	-
Total Archdeacon and Director of Administration	-	-	2,122	31,045
Financial Administrator/Property Assistant				
Salary	19,248	20,000	12,333	28,736
Car Allowance/Expenses	-	-	-	2,500
FICA	1,472	1,530	944	2,198
Pension	2,660	3,000	1,812	4,310
Dental	1,371	1,298	888	1,298
Total Financial Administrator/Property Assistant	24,751	25,828	15,977	39,042
Treasurer				
Salary	30,308	43,100	26,633	42,900
Expenses	52	1,600	1,032	100
FICA	2,318	3,345	2,038	3,282
Pension	4,390	6,558	3,921	6,435
Dental	355	-	-	-
Total Treasurer	37,423	54,603	33,624	52,717

Episcopal Diocese of Pittsburgh Proposed 2015 Budget

	Final 2013 Actuals (Cash Basis)	Approved 2014 Budget w/ Council Reallocations	Actual Results through 8/31/2014	Proposed 2015 Budget
Executive Secretary				
Salary	35,067	35,067	23,378	35,067
FICA	2,683	2,683	1,788	2,683
Pension	5,260	5,260	3,507	5,260
Dental	1,371	1,298	888	1,298
Total Executive Secretary	44,381	44,307	29,561	44,308
Fundraising Consultant	10,500	-	-	-
Media Relations Director - Contract	45,000	20,000	10,425	17,500
Communications - Publications				
Diocesan Newsletter	191	340	416	340
Webmaster (contract)	35,000	20,000	13,333	17,500
Communication Equipment	-	400	-	400
Total Communications - Publications	35,191	20,740	13,749	18,240
Support				
Annual Audit	13,900	15,000	-	14,000
Archival Storage and Supplies	1,578	2,500	233	2,500
Archival Space at Cathedral	10,000	10,000	7,500	10,000
Background Checks	825	1,000	360	1,000
Bank Service Fees	245	500	56	300
Copier	661	500	289	700
Database	-	2,000	-	500
Internet Expense	948	900	562	950
Liability, Workers, Bond	47,183	42,700	19,263	35,000
Miscellaneous	2,621	2,500	2,136	2,500
Office Furniture/Equipment	419	1,000	-	1,000
Office Supplies	3,261	3,500	1,844	3,500
Payroll Service	548	700	492	700
Postage	1,943	2,150	1,443	2,150
Rent for Offices	28,049	30,372	22,779	15,186
Parking Passes (6 months at Trinity Cathedral)	-	-	-	5,500
Staff Development	150	500	150	1,500
Technology - Support & Training	1,034	1,000	2,563	1,000
Telephones	1,557	2,000	971	2,000
Total for Support	114,922	118,822	60,641	99,986
TOTAL ADMINISTRATION AND SUPPORT	385,352	333,191	198,314	313,284

Proposed 2015 Budget

Comments

1. The balanced budget was presented and approved at the September 8, 2014 Council Meeting.
2. Parish assessment income is computed based on the data from Parochial Reports for 2013, 2012, and 2011. Of the thirty-seven parishes from the diocese, assessment income was calculated based on the lower of the 2013 normal operating income or the average of the 2013, 2012, and 2011 normal operating income. St. Michael's (Wayne Township) did not submit a 2013 parochial report, and their assessment was calculated based on 2012 income. Good Shepherd's 2013 parochial report was completed only for November/December, so an estimated annual number was used in the assessment calculation.
3. The parish assessment formula is the same as the policy that was adopted in 2012 of the first \$35,000 of normal operating income being assessed at 5% and all income above \$35,000 at 11%.
4. For budgeting, the Assessment Income (Diocesan Total) line is reduced by 10% for the Assessments Realized income line and Assessment Income (National Portion) is reduced by 15% for the TEC Mission Assessments income line. This is to allow for situations that might result in the diocese receiving less than full payment, such as when assessment relief is approved for a specific parish. Requests for relief granted in 2013 are not reflected in the calculation of the 2015 proposed assessment amounts.
5. Endowment Transfers are again based on a 4.5% spending policy on average endowment balances over the prior four-year period.
6. Bishop's Fund approved the use of \$30,000 each (\$60,000 total) to support the reopened parishes of St. David's Episcopal Church and St. James Episcopal Church.
7. Budget for rent expense reduced due to anticipated mid-year move of diocesan offices from Monroeville to Trinity Cathedral.