

EPISCOPAL DIOCESE OF PITTSBURGH PROPOSED 2017 BUDGET

	Final 2015 Results (Cash Basis)	2016 Approved Budget	Actual Results thru 8/31/2016	Proposed 2017 Budget
INCOME				
Parish Assessments Income	598,543	593,587	407,919	614,780
Endowment - Episcopacy	111,093	109,615	100,000	110,823
Endowment - Diocesan Mission	44,230	40,115		41,696
Community Service Fund - Diocesan Mission	124,559	124,560		126,197
Other Quasi-Endowments Redesignated by BOT	19,927	40,468		40,502
BOT Unrestricted Distribution	153,191	174,601	100,000	170,140
BOT - income from St. Christopher's proceeds		19,600		9,800
Bishop's Fund Transfers for Reopened Parishes	60,000	40,000	30,000	40,000
Bishop's Fund Transfer for Cathedral Assistant				22,000
Bishop's Fund Transfer for New Mission Initiatives				6,500
Chaplaincy Fund Income for Campus Ministry		3,000		-
Donations	795	1,000	470	1,000
Trusts, Foundations, Grants - Unrestricted	32,000	54,000	27,000	32,000
Metcalf Missionary Fund (PNC Bank Trustee)	13,662	12,000	8,076	6,000
TOTAL INCOME	1,158,000	1,212,546	673,465	1,221,438
NORMAL OPERATING EXPENSES				
Beyond the Diocese	168,695	180,673	121,044	168,552
Formation and Mission	210,644	185,316	124,913	232,651
Office of the Bishop	243,408	256,216	170,573	261,021
Administration and Support	311,715	389,611	249,581	385,335
TOTAL NORMAL OPERATING EXPENSES	934,462	1,011,816	666,111	1,047,559
Balance of Normal Revenues and Expenditures	223,538	200,730	7,354	173,879
Other Operating Expenses:				
Reopened Churches - Net Expenses	138,756	98,736	83,888	101,349
Returned Properties - Net Expenses	37,257	51,812	23,304	27,530
Legal Expenses	12,254	50,000	12,678	45,000
Total Extraordinary Expenses	188,267	200,548	119,870	173,879
TOTAL EXPENSES	1,122,729	1,212,364	785,981	1,221,438
Balance after Normal and Extraordinary Expenses	35,271	182	(112,516)	(0)
General Fund Balance, Beginning of Year	328,451	363,722	363,722	363,904
General Fund Balance, End of Year/Period	363,722	363,904	251,206	363,904

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BEYOND THE DIOCESE				
National				
TEC Assessment	145,000	150,000	100,000	139,000
General Convention Deputies	7,008	14,000	14,000	14,000
Outside the Diocese Meetings	5,514	5,000	2,077	5,000
International				
Lambeth .7% Resolution	3,053	3,523	-	3,881
Province Dues	2,870	2,900	2,967	2,171
PA Council of Churches	750	750	-	-
Christian Associates	2,000	2,000	2,000	2,000
Episcopal Appalachian Ministries	2,500	2,500	-	2,500
TOTAL BEYOND THE DIOCESE	168,695	180,673	121,044	168,552
FORMATION AND MISSION				
Canon for Mission				
Salary	58,609	30,000	20,926	31,691
Expenses	1,853	4,500	1,222	4,000
Sabbatical Reserve	1,000	-	-	-
FICA	281	2,295	1,601	2,425
Pension	9,889	5,813	3,139	4,754
Health and Dental	5,352	-	-	-
Total Canon for Mission	76,984	42,608	26,888	42,870
Canon for Formation				
Salary	17,000	30,000	-	30,600
SECA	1,301	2,295	-	2,341
Pension	3,294	5,813	-	5,930
Expenses	4,528	4,500	2,655	4,500
Funding to St. Peter's for Canon for Formation	-	-	25,406	
Total Canon for Formation	26,123	42,608	28,061	43,371
Commission on Ministry	10,513	7,500	3,449	8,500
Funding for Cathedral Assistant	-	-	-	22,000
Canon Pastor				
Salary				4,500
Pension				810
Automobile and Other Expenses	3,390	4,500	1,427	-
Total Canon Pastor	3,390	4,500	1,427	5,310

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Campus Ministry Associate				
Salary	16,208	-	27,235	49,450
Health Benefit Stipend	-	-	-	2,900
Pension	2,918	-	4,717	9,423
Other Ministry-Related Expenses	-	-	176	6,000
Funding for Campus Ministry Associate	(19,126)	-	(34,672)	(67,773)
Total Campus Ministry Associate	-	-	(2,544)	-
Youth Ministry Coordinator				
Salary	9,000	-	-	-
FICA	688	-	-	-
Benefits and Allowances	-	-	-	-
Total for Youth Ministry Coordinator	9,688	-	-	-
Children and Youth				
Children and Youth Ministry	6,375	5,000	932	5,000
Sheldon Calvary Camp	4,000	4,000	4,000	4,000
College Ministry - Heinz Chapel	(25)	3,000	377	-
Total for Children and Youth	10,350	12,000	5,309	9,000
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 (funded by Widow's Corp)	-	-	712	-
Ministry Leadership Workshops	1,000	500	-	1,000
SafeChurch Training	-	1,000	529	1,000
EFM	1,500	1,500	1,500	500
Total for Training	2,500	3,000	2,741	2,500
Ministry Support				
Deacon's Ministry	175	500	150	500
Absalom Jones Celebration or Other Event	1,692	2,000	2,021	3,000
Commission on Race and Reconciliation	1,798	2,900	1,288	2,900
Other Committees	531	700	374	700
Social Justice and Outreach	1,900	2,000	759	2,000
Total for Ministry Support	6,096	8,100	4,592	9,100
New Mission Initiatives	-	-	-	25,000
Diocesan Missions	42,000	42,000	31,990	42,000
TOTAL FORMATION AND MISSION	210,644	185,316	124,913	232,651

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OFFICE OF THE BISHOP				
Salary	120,000	126,200	84,133	122,424
Other Expenses				
Housing Allowance	35,000	35,000	23,333	42,000
Pension	27,900	29,016	19,344	29,597
Auto	10,323	6,000	3,777	7,500
Pastoral/travel	11,033	15,000	9,073	14,000
Benefits and allowances	27,874	29,000	19,050	30,500
Sabbatical Reserve	6,000	6,000	6,000	6,000
Lambeth Conference Reserve	-	2,500	2,500	2,500
Hospitality fund	3,126	5,000	1,408	4,000
Education fund	2,152	2,500	1,955	2,500
Total Other Expenses	123,408	130,016	86,440	138,597
TOTAL OFFICE OF THE BISHOP	243,408	256,216	170,573	261,021
ADMINISTRATION AND SUPPORT				
Archives				
Archivist Salary	8,775	8,775	5,850	8,951
Archivist Car Allowance	798	1,000	397	1,000
Archivist FICA	717	671	448	685
Pension	375	-	-	-
Health and Dental	56	-	-	-
Archives - Pitt Intern	-	1,500	-	1,000
Total Archives	10,721	11,946	6,695	11,636
Director of Administration				
Salary	26,547	37,080	22,693	30,600
Expenses	2,060	4,000	2,594	5,000
SECA	1,056	2,837	1,711	2,341
Pension	2,673	7,185	2,025	6,225
Health and Dental	1,416	17,520	9,106	9,055
Total Director of Administration	33,752	68,622	38,129	53,221
Financial & Property Administrator				
Salary	28,863	29,598	20,545	30,576
Expenses	1,772	2,500	918	2,500
FICA	2,208	2,265	1,572	2,340
Pension	4,570	4,440	3,082	4,587
Benefits and Allowances	1,407	1,440	960	1,476
Total Financial & Property Administrator	38,820	40,243	27,077	41,479
Treasurer				
Salary	45,903	54,912	36,608	56,011
Expenses	1,311	1,500	914	1,500
FICA	3,511	4,201	2,801	4,285
Pension	7,422	8,237	5,491	8,237
Total Treasurer	58,147	68,850	45,814	70,033

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Executive Secretary				
Salary	35,067	35,067	23,378	35,768
FICA	2,683	2,683	1,788	2,737
Pension	5,698	5,260	3,507	5,365
Dental	1,407	1,440	960	1,476
Total Executive Secretary	44,855	44,450	29,633	45,346
Fundraising Consultant	-	-	-	-
Director of Communications	15,950	18,000	5,750	18,360
Communications - Publications				
Diocesan Newsletter	378	450	378	450
Webmaster (contract)	16,042	18,000	13,458	18,360
Communication Equipment	-	400	-	
Total Communications - Publications	16,420	18,850	13,836	18,810
Support				
Annual Audit	13,956	14,500	11,000	14,500
Archival Storage and Supplies	2,011	2,500	1,151	1,500
Archival Space at Cathedral	10,000	-	-	-
Background Checks	600	1,000	-	1,000
Bank Service Fees	244	350	62	350
Copier	404	500	252	500
Database/Website	-	500	-	12,000
Diocesan Convention	968	1,000	(45)	1,000
Internet Expense	517	1,000	-	-
Liability, Workers, Bond	34,871	35,000	26,970	33,000
Miscellaneous	1,462	2,500	1,248	2,500
Office Furniture/Equipment	144	1,000	-	1,000
Office Supplies	3,219	3,500	2,446	3,500
Payroll Service	969	700	280	700
Postage	1,792	2,000	1,076	2,000
Rent for Offices and Archives at Cathedral	13,953	35,000	26,250	35,000
Cleaning for Offices and Archives at Cathedral	394	-	1,710	2,400
Employee Transportation Expense	2,420	9,100	4,147	8,000
Staff Development	177	1,500	1,602	1,500
Technology - Hardware, Support, and Software	3,952	5,000	4,298	5,500
Telephones	997	2,000	200	500
Total for Support	93,050	118,650	82,647	126,450
TOTAL ADMINISTRATION AND SUPPORT	311,715	389,611	249,581	385,335

2017 PROPOSED BUDGET -- APPENDIX A

	Final 2015 Results (Cash Basis)	2016 Approved Budget	Actual Results through 8/31/2016	Preliminary 2017 Budget
BUDGET APPENDIX A - REOPENED PARISHES AND RETURNED PROPERTIES				
6150 · Reopened churches net of income				
Total 6150.01 · St. Thomas/ North Cambria	28,468	28,880	18,711	28,280
Total 6150.02 · St. James / Penn Hills	69,970	41,830	27,870	45,143
Total 6150.03 · St. Barnabas / Brackenridge	7,454	7,926	6,136	7,926
Total 6150.06 · St. David's / Venetia	32,864	20,000	31,171	20,000
6150.07 · St. John's / Donora	-	100	-	-
Total 6150 · Reopened churches net of income	138,756	98,736	83,888	101,349
6561 · Property Expense, net of income				
Total 6561.13 · Prince of Peace, Aliquippa	8,930	7,500	7,598	7,500
Total 6561.12 · St. Andrew's, New Kensington	68	13,988	4,059	9,000
Total 6561.11 · Transfiguration, Clairton	(1,135)	(5,950)	(2,792)	(2,950)
Total 6561.01 · Epiphany, Avalon	(2,985)	3,000	2,839	3,000
Total 6561.02 · Donegal	8,340	9,850	7,824	10,000
6561.03 · Land- Allegheny Township	477	500	469	500
6561.04 · Smicksburg Cemetery	(620)	-	(563)	(500)
6561.041 Oak Grove Cemetery	-	-	(121)	-
6561.05 · Grace Menallan Cemetery	1,492	1,700	1,605	1,500
Total 6561.06 · Christ the King, Beaver Falls	6,444	7,180	2,984	-
Total 6561.07 · Trinity, Freeport	505	984	917	1,000
Total 6561.08 · All Saints, Rosedale	(2,133)	(15,520)	(7,746)	(15,520)
Total 6561.09 · St. Martin's, Monroeville	24,357	10,000	1,935	-
Total 6561.10 · Good Samaritan, Liberty Boro	(6,718)	(4,420)	(2,680)	(4,000)
6561099 - Contingency for Property Repairs	235	5,000	-	10,000
Contingency for Expenses Relating to Sale of Properties	-	18,000	6,976	8,000
Total 6561 · Property exp, net of income	37,257	51,812	23,304	27,530

PROPOSED 2017 BUDGET

Comments

1. The balanced budget was presented and approved at the September 13, 2016 Council Meeting.
2. Parish Assessments Income is computed based on data from Parochial Reports for 2015, 2014, and 2013. Parish Assessments Income was calculated using the lower of 2015 Normal Operating Income (Line A from Parochial Report) or the average of the 2015, 2014, and 2013 Normal Operating Income.
3. The formula used to calculate Parish Assessments Income was adopted at the 2009 Annual Convention. The first \$35,000 of Normal Operating Income is assessed at 5% and Normal Operating Income in excess of \$35,000 is assessed at 11%.
4. For budgeting, the total of Parish Assessments Income is reduced by 7.5% 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. Assessment relief granted in past years is not reflected in the calculation of the 2017 proposed assessment amounts.
5. Endowment Transfers continue to be calculated using a 4½ % spending policy on endowment average balances over the prior four-year period.
6. The Bishop's Fund Board approved the use of \$20,000 each (\$40,000 total) to support reopened parishes, \$22,000 for an assistant at the Cathedral, and \$6,500 towards new mission initiatives.
7. Reopened Parishes budget of \$101,000 continues to fund the ministries of St. James, Penn Hills; St. Thomas, Northern Cambria; St. David's, Peters Township; and St. Barnabas, Brackenridge.
8. Returned Properties net expenses decreased by \$24,000 due to the sale of St. Martin's, Monroeville and Christ the King, Beaver Falls.
9. Diocesan Mission and Faithful Remnants budget of \$42,000 provides assistance to various parishes with significant financial need.
10. New Mission Initiatives budget provides \$25,000 for parishes to design mission projects that focus on personal interaction and relationship building.
11. Outreach budget provides \$10,000 for Neighborhood Youth Outreach Program; \$10,000 for Coal Country Hangout Youth Center; \$4,000 to Shepherd Wellness Community; and \$4,000 to Sheldon Calvary Camp.