

EPISCOPAL DIOCESE OF PITTSBURGH PROPOSED 2018 BUDGET

	Final 2016 Results (Cash Basis)	2017 Approved Budget w/ Council Reallocations	Actual Results through 8/31/2017	Proposed 2018 Budget
INCOME				
Parish Assessments Income	624,838	614,780	430,013	631,998
Endowment - Episcopacy	127,871	110,823	50,000	109,644
Endowment - Diocesan Mission	45,863	41,696		41,308
Community Service Fund - Diocesan Mission	126,197	126,197	50,000	124,969
Other Quasi-Endowments Redesignated by BOT	19,288	40,502		39,163
BOT Unrestricted Distribution	140,781	170,140	100,000	174,274
BOT - income from St. Christopher's proceeds		9,800		-
Bishop's Fund Transfers for Reopened Parishes	40,000	40,000	30,000	40,000
Bishop's Fund Transfers - Other		28,500	16,500	-
Campbell Foundation Grant		50,000	25,000	50,000
Donations	470	1,000		-
Trusts, Foundations, Grants - Unrestricted	57,000	32,000	49,000	35,000
Metcalf Missionary Fund (PNC Bank Trustee)	9,950	6,000	5,298	6,000
TOTAL INCOME	1,192,258	1,271,438	755,811	1,252,356
NORMAL OPERATING EXPENSES				
Beyond the Diocese	179,788	168,552	114,245	167,095
Formation and Mission	202,922	335,872	197,307	340,522
Office of the Bishop	249,842	261,021	164,273	252,821
Administration and Support	360,445	337,714	215,676	336,244
TOTAL NORMAL OPERATING EXPENSES	992,997	1,103,159	691,501	1,096,682
Balance of Normal Revenues and Expenditures	199,261	168,279	64,310	155,674
Other Operating Expenses:				
Reopened Churches - Net Expenses	97,277	101,349	73,244	83,500
Returned Properties - Net Expenses	21,138	42,630	30,572	42,150
Legal Expenses	14,929	45,000	20,138	30,000
Total Extraordinary Expenses	133,344	188,979	123,954	155,650
TOTAL EXPENSES	1,126,341	1,292,138	815,455	1,252,332
Balance after Normal and Extraordinary Expenses	65,917	(20,700)	(59,644)	24
General Fund Balance, Beginning of Year	363,722	429,639	429,639	408,929
General Fund Balance, End of Year/Period	429,639	408,929	369,995	408,953

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BEYOND THE DIOCESE				
National				
TEC Assessment	150,000	139,000	92,612	137,000
General Convention Deputies	14,000	14,000	14,000	14,000
Regional/National Meetings/Conferences	4,048	5,000	3,462	5,000
International				
Lambeth .7% Resolution	3,523	3,881		4,424
Province Dues	2,967	2,171	2,171	2,171
PA Council of Churches	750	-		-
Christian Associates	2,000	2,000	2,000	2,000
Episcopal Appalachian Ministries	2,500	2,500		2,500
TOTAL BEYOND THE DIOCESE	179,788	168,552	114,245	167,095
FORMATION AND MISSION				
Canon for Mission				
Salary	31,282	31,691	21,128	32,652
Expenses	2,223	4,000	1,615	4,500
FICA	2,393	2,425	1,616	2,498
Pension	4,693	4,754	3,169	4,898
Health and Dental	-	-		-
Total Canon for Mission	40,591	42,870	27,528	44,548
Canon for Ordained Vocations & MVM Chaplain				
Salary	-	30,600		31,524
SECA	-	2,341		2,412
Pension	-	5,930		6,108
Expenses	4,194	4,500	2,915	4,500
Funding to St. Peter's Brentwood for Canon's Compensation	38,108	-	25,914	
Ttl Canon for Ordained Vocations/MVM Chaplain	42,302	43,371	28,829	44,544
Canon for Congregational Support				
Salary	-	30,600	19,380	31,524
Expenses	-	5,000	1,682	4,500
SECA	-	2,341	1,483	2,412
Pension	-	6,225	2,890	
Stipend for medical/dental insurance	-	9,055	3,339	6,110
Total Canon for Congregational Support	-	53,221	28,774	44,546
Canon for Evangelism and Faith Formation				
Salary	-	3,351	3,350	-
Housing	-	27,249	19,184	34,825
SECA	-	2,341		-
Pension	-	5,930	2,557	5,224
Expenses	-	6,000	1,883	4,500
Total Canon for Evangelism and Faith Formation	-	44,871	26,974	44,549

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Canon Pastor				
Salary	2,400	4,500	3,000	4,635
Pension	432	810	576	835
Automobile and Other Expenses	1,642	-	-	-
Total Canon Pastor	4,474	5,310	3,576	5,470
Clergy Communications Coordinator				
Salary		3,500	448	4,619
Pension		630		832
Other Expenses		999		-
Total Clergy Communications Coordinator	-	5,129	448	5,451
Campus Ministry Associate				
Salary	44,685	49,450	34,900	50,934
Health Benefit Stipend	-	2,900		2,900
Pension	8,043	9,423	6,282	9,168
Other Ministry-Related Expenses	1,404	6,000	3,044	6,000
Funding for Campus Ministry Associate	(54,364)	(67,773)	(48,841)	(52,836)
Total Campus Ministry Associate	(232)	-	(4,615)	16,166
Children and Youth				
Children and Youth Ministry	1,577	5,000	811	4,000
Sheldon Calvary Camp	4,000	4,000	4,000	4,000
College Ministry - Heinz Chapel	377	-		-
Total for Children and Youth	5,954	9,000	4,811	8,000
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)	(110)	-		-
Ministry Leadership Workshops	250	1,000	682	1,000
SafeChurch Training	705	1,000		1,000
EFM	1,500	500	500	500
Presiding Bishop's Visit Expense	4,984	-		-
Total for Training	7,329	2,500	1,182	2,500
Ministry Support				
Deacon's Ministry	150	500	150	500
Absalom Jones Celebration or Other Event	2,021	3,000	3,000	2,000
Commission on Race and Reconciliation	1,373	2,900	1,870	2,900
Other Committees	699	700	494	700
Social Justice and Outreach	2,000	2,000	1,175	2,000
Total for Ministry Support	6,243	9,100	6,689	8,100

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Commission on Ministry	6,261	8,500	2,865	8,000
Funding for Mon Valley Mission Clergy	-	22,000	14,667	26,148
Mon Valley Mission Expenses		-		5,000
New Mission Initiatives	-	25,000		12,500
Diocesan Missions and Faithful Remnants	67,000	42,000	32,579	42,000
TOTAL FORMATION AND MISSION	202,922	335,872	197,307	340,522
OFFICE OF THE BISHOP				
Salary	126,200	122,424	81,616	122,424
Other Expenses				
Housing Allowance	35,000	42,000	28,000	42,000
Pension	29,016	29,597	19,731	29,597
Auto	6,209	7,500	2,825	7,500
Pastoral/travel	12,062	14,000	5,003	14,000
Benefits and allowances	27,214	30,500	14,831	26,800
Sabbatical Reserve	6,000	6,000	6,000	-
Lambeth Conference Reserve	2,500	2,500	2,500	4,000
Hospitality fund	3,593	4,000	1,207	4,000
Education fund	2,048	2,500	2,560	2,500
Total Other Expenses	123,642	138,597	82,657	130,397
TOTAL OFFICE OF THE BISHOP	249,842	261,021	164,273	252,821
ADMINISTRATION AND SUPPORT				
Archives				
Archivist Salary	8,775	8,951	5,967	9,229
Archivist Car Allowance	157	1,000		700
Archivist FICA	671	685	457	707
Archives - Pitt Intern	-	1,000	500	1,000
Total Archives	9,603	11,636	6,924	11,636
Director of Administration				
Salary	32,693	-		
Expenses	3,840	-		
SECA	2,476	-		
Pension	3,619	-		
Health and Dental	10,668	-		
Total Director of Administration	53,296	-	-	-
Financial & Property Administrator				
Salary	30,810	30,576	20,384	32,500
Expenses	1,804	2,500	1,903	2,500
FICA	2,357	2,340	1,559	2,487
Pension	4,622	4,587	3,058	4,875
Benefits and Allowances	1,443	1,476	984	1,500
Total Financial & Property Administrator	41,036	41,479	27,888	43,862

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Treasurer & Director of Administration				
Salary	54,912	56,011	37,341	57,692
Expenses	1,244	1,500	1,162	1,500
FICA	4,201	4,285	2,856	4,414
Pension	8,237	8,237	5,601	8,654
Total Treasurer & Director of Administration	68,594	70,033	46,960	72,260
Executive Assistant				
Salary	35,067	35,768	23,845	36,841
FICA	2,682	2,737	1,824	2,819
Pension	5,260	5,365	3,577	5,526
Dental	1,443	1,476	984	1,500
Total Executive Assistant	44,452	45,346	30,230	46,686
Director of Communications (independent contractor)	14,600	18,360	125	18,950
Communications - Publications				
Diocesan Newsletter	438	450	378	1,000
Webmaster (independent contractor)	19,458	18,360	12,240	23,900
Website / Database	-	17,600	7,112	5,000
Total Communications - Publications	19,896	18,810	19,730	29,900
Support				
Annual Audit	13,956	14,500	14,375	14,800
Archival Storage and Supplies	1,802	1,500	467	1,500
Background Checks	-	1,000		1,000
Bank Service Fees	189	350	150	350
Copier	381	500	284	500
Diocesan Convention	394	1,000	49	1,000
Liability, Workers, Bond	33,008	33,000	26,174	30,000
Miscellaneous	1,547	2,500	1,280	2,500
Office Furniture/Equipment	-	1,000		1,000
Office Supplies	3,356	3,500	2,255	3,500
Payroll Service	843	700	1,670	1,000
Postage	1,191	2,000	1,159	1,500
Rent for Offices and Archives at Cathedral	35,000	35,000	23,333	35,000
Cleaning for Offices and Archives at Cathedral	2,776	2,400	1,690	2,800
Employee Transportation Expense	6,820	8,000	5,208	8,000
Staff Development	1,602	1,500	188	1,500
Technology - Hardware, Support, and Software	5,807	5,500	5,297	6,500
Telephones	296	500	240	500
Total for Support	108,968	132,050	83,819	112,950
TOTAL ADMINISTRATION AND SUPPORT	360,445	337,714	215,676	336,244

2018 PROPOSED BUDGET -- APPENDIX A

	Final 2016 Results (Cash Basis)	2017 Approved Budget w/ Council Reallocations	Actual Results through 8/31/2017	Proposed 2018 Budget
BUDGET APPENDIX A - REOPENED PARISHES AND RETURNED PROPERTIES				
6150 · Reopened churches net of income				
Total 6150.01 · St. Thomas/ North Cambria	27,471.20	28,280	17,520	10,000
Total 6150.02 · St. James / Penn Hills	39,467.30	45,143	34,015	46,000
Total 6150.03 · St. Barnabas / Brackenridge	7,271.16	7,926	5,038	7,500
Total 6150.06 · St. David's / Venetia	23,067.10	20,000	16,671	20,000
Total 6150 · Reopened churches net of income	97,276.76	101,349	73,244	83,500
6561 · Property Expense, net of income				
Total 6561.13 · Prince of Peace, Aliquippa	10,055.52	7,500	4,238	-
Total 6561.12 · St. Andrew's, New Kensington	7,024.61	10,600	10,802	20,000
Total 6561.11 · Transfiguration, Clairton	(5,121.15)	(2,950)	(948)	(1,000)
Total 6561.01 · Epiphany, Avalon	3,916.65	3,000	2,565	5,000
Total 6561.02 · Donegal	9,393.82	17,500	8,615	10,000
6561.03 · Land- Allegheny Township	469.27	500	481	500
6561.04 · Smicksburg Cemetery	(236.28)	(500)	(508)	(300)
6561.041 Oak Grove Cemetery	(241.64)	-	360	250
6561.05 · Grace Menallan Cemetery	1,510.48	1,500	1,620	1,700
Total 6561.06 · Christ the King, Beaver Falls	2,861.45	-	-	-
Total 6561.07 · Trinity, Freeport	1,599.30	1,000	736	-
Total 6561.08 · All Saints, Rosedale	(14,225.92)	(9,520)	907	-
Total 6561.09 · St. Martin's, Monroeville	1,829.30	-	-	-
Total 6561.10 · Good Samaritan, Liberty Boro	(4,673.32)	(4,000)	341	1,000
6561099 - Contingency for Property Repairs	6,975.47	10,000	623	5,000
Contingency for Expenses Relating to Sale of Properties	-	8,000	740	-
Total 6561 · Property exp, net of income	21,137.56	42,630	30,572	42,150

PROPOSED 2018 BUDGET

Comments

1. The balanced budget was presented and approved at the September 12, 2017 Council Meeting.
2. Parish Assessments Income is computed based on data from Parochial Reports for 2016, 2015, and 2014. Parish Assessments Income was calculated using the lower of 2016 Normal Operating Income (Line A from Parochial Report) or the average of the 2016, 2015, and 2014 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 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 2018 proposed assessment amounts.
5. Endowment Transfers continue to be calculated using a 4.5% 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 two reopened parishes, St. James, Penn Hills and St. David's, Peters Township.
7. The Reopened Parishes budget of \$83,500 is down from \$101,349 in 2017 and continues to fund the ministries of St. James, Penn Hills; St. Thomas, Northern Cambria; St. David's, Peters Township; and St. Barnabas, Brackenridge.
8. The Returned Properties net expense budget of \$42,150 is made up primarily of net expenses from St. Andrew's, New Kensington; Epiphany, Avalon; and Donegal.
9. The Episcopal Church (TEC) Assessment is down to \$137,000 due to the reduction in the "Asking" approved at 2015 General Convention from 16.5% in 2017 to 15% for 2018.
10. Diocesan Mission and Faithful Remnants budget of \$42,000 provides assistance to various parishes with significant financial needs.
11. Funding for Mon Valley Mission Clergy budget of \$26,148 provides a part-time deacon to the Mon Valley parishes.
12. New Mission Initiatives budget provides an additional \$12,500 to the \$43,900 current balance in the Fund for parishes to design mission projects that focus on personal interaction and relationship building.
13. 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.