

**Episcopal Diocese of Pittsburgh
2022 Operating Budget**

	Actual 2020 Results (Cash Basis)	2021 Budget (w/ Approved Re-allocations)	Actual Results thru 8/31/2021	2022 Proposed Budget
INCOME				
Parish Assessments Income	663,604	680,636	466,117	642,168
Endowment - Episcopacy	123,668	123,669	72,710	123,221
Endowment - Diocesan Mission	44,480	44,480	44,368	44,368
Community Service Fund - Diocesan Mission	122,311	122,311	50,000	121,891
Other Quasi-Endowments Redesignated by BOT	18,073	18,072	18,034	18,034
BOT Unrestricted Distribution	192,760	191,216	114,889	192,028
Trustee/Council Funding to Operating Budget	80,000	80,000	40,000	74,318
Trustee/Council Funding for Beloved Community Init.	23,523	76,733	38,366	46,061
Trustee/Council Funding of Bishop Search & Transition	9,138	140,862	36,011	-
Baur Trust Proceeds for Iona Collaborative				40,000
Maplewood Foundation Grant for EAHS at PTS				40,000
Funding from Parish Assessments Reserve				33,798
Miscellaneous (Donations, Other)	1,382	-	5	-
Trusts, Foundations, Grants - Unrestricted (Miriam Moyer)	67,500	62,603	66,000	48,500
Metcalf Missionary Fund (PNC Bank Trustee)	5,381	6,000	6,869	6,000
TOTAL INCOME	1,351,820	1,546,582	953,369	1,430,387
NORMAL OPERATING EXPENSES				
Beyond the Diocese	171,910	173,441	118,317	186,542
Formation and Mission	388,822	360,654	226,962	403,672
Office of the Bishop	234,184	247,197	152,785	245,416
Administration and Support	335,227	392,128	248,262	407,093
TOTAL NORMAL OPERATING EXPENSES	1,130,143	1,173,420	746,326	1,242,723
Balance of Normal Revenues and Expenditures	221,677	373,162	207,043	187,664
Other Operating Expenses:				
Financial Assistance to Parishes	14,034	120,600	97,821	103,664
Reopened Churches - Net Expenses	83,059	-	1,520	-
Returned Properties - Net Expenses	20,992	31,700	18,762	20,000
Legal Expenses	25,635	80,000	62,690	64,000
Bishop Search & Transition	9,596	140,862	53,232	-
Total Other Operating Expenses	153,316	373,162	234,025	187,664
TOTAL EXPENSES	1,283,459	1,546,582	980,351	1,430,387
Balance after Normal and Other Oper Expenses	68,361	-	(26,982)	0
General Fund Balance, Beginning of Year	426,270	494,631	494,631	494,631
General Fund Balance, End of Year	494,631	494,631	467,649	494,631

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BEYOND THE DIOCESE				
National				
TEC Assessment	146,521	147,000	97,601	153,160
General Convention Deputies	15,000	15,000	15,000	15,000
Regional/National Meetings/Conferences	350	1,355		7,500
International				
Lambeth .7% Resolution	4,620	4,667		4,732
Province Dues	3,419	3,419	3,416	3,650
Christian Associates of Southwestern PA	2,000	2,000	2,000	2,000
Other Ecumenical	-	-	300	500
TOTAL BEYOND THE DIOCESE	171,910	173,441	118,317	186,542
FORMATION AND MISSION				
Administrative Canon	-	-	-	-
Canon for Mission & Director of Administration				
Salary/Housing	67,500	67,500	45,000	69,863
Expenses	2,092	4,500	935	4,500
SECA	5,814	5,814	3,876	6,017
Pension	14,726	14,727	9,818	15,242
Stipend for medical/dental insurance	8,500	8,500	5,666	8,798
Total Canon for Mission & Director of Admin.	98,632	101,041	65,295	104,420
Canon for Recovery Ministries				
Salary/SECA/Pension	41,285	41,285	27,523	21,373
Expenses	2,885	2,000	644	1,000
Funding to St. Peter's Brentwood for Canon's Compensation	5,000	-		-
Funding from Clergy Assurance Fund	(20,000)	(30,000)	(15,000)	-
Ttl Canon for Recovery Ministries/Deployment	29,170	13,285	13,167	22,373
Canon for Evangelism and Faith Formation (Half-time)				
Salary/Housing	35,900	35,900	23,933	37,157
Pension	5,385	5,385	3,590	5,573
Expenses	1,598	4,500	148	4,500
Total Canon for Evangelism and Faith Formation	42,883	45,785	27,671	47,230
University Chaplain				
Salary/Health Benefit Stipend	52,500	52,500	35,000	54,338
Benefits	9,924	9,924	6,616	10,271
Pension	11,236	11,236	7,491	11,629
Other Ministry-Related Expenses	4,680	6,000	1,454	6,000
Funding for Campus Ministry Associate	(41,229)	(38,000)	(19,000)	(34,000)
Chaplaincy Intern	4,682	-	-	-
Funding for Chaplaincy Intern	(4,682)	-	-	-
Total University Chaplain	37,111	41,660	31,561	48,238

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Iona Collaborative (Coordinator salary and fees)	-	30,000	15,000	40,000
Episcopal/Anglican House of Study at PTS (net)		-	(3,942)	40,000
Mon Valley Mission Clergy	18,523	-	-	-
Beloved Community Initiative (Half-time Positions)				
Canon for BCI (Compensation, Pension, and Benefits)	14,730	50,525	33,103	52,293
Canon Expenses	1,853	5,864	50	5,864
BCI Program Coordinator (Salary, FICA, and Pension)	8,244	25,511	17,007	26,404
Program Coordinator Expenses	-	1,500	-	1,500
Funding for BCI	(3,333)	(6,667)	(6,666)	(40,000)
Total Beloved Community Initiative	21,494	76,733	43,494	46,061
Children and Youth				
Children and Youth Ministry	2,183	4,000	196	4,000
Sheldon Calvary Camp	4,000	4,000	4,000	4,000
Total for Children and Youth	6,183	8,000	4,196	8,000
Community and Mission Outreach				
Coal Country Hangout	10,000	10,000	10,000	-
Shepherd's Wellness	3,000	3,000	3,000	3,000
Neighborhood Youth Outreach Program	9,364	-		-
Inabaknon Heritage Society, Kabul, Phillipines	-	5,000	5,000	5,000
Community and Mission Outreach	-			10,000
Other Outreach During COVID	3,000			
Total for Community Outreach	25,364	18,000	18,000	18,000
Training				
Clergy Conference (funded by Widow's Corp)	-	-		-
Ministry Leadership Workshops	-	1,000		1,000
SafeChurch Training	-	1,000		1,000
EFM (Education For Ministry)	500	-		500
Total for Training	500	2,000	-	2,500
Ministry Support				
Deacon's Ministry	-	500	150	500
Absalom Jones Celebration or Other Event	-	2,000	1,590	2,000
Commission on Race and Reconciliation	210	2,900	350	3,600
Other Committees	-	500	-	500
Social Justice and Outreach	2,250	2,250	(250)	2,250
Total for Ministry Support	2,460	8,150	1,840	8,850
Commission on Ministry	2,502	6,000	680	8,000
Mon Valley Mission Expenses	5,000	-		-
Parish Mission Grant Initiatives	60,000	10,000	10,000	10,000
Diocesan Missions and Faithful Remnants	39,000	-		-
TOTAL FORMATION AND MISSION	388,822	360,654	226,962	403,672

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OFFICE OF THE BISHOP				
Salary	121,245	114,497	80,830	101,000
Other Expenses				
Housing Allowance	48,115	50,077	32,077	54,000
Pension	30,485	29,623	20,323	27,900
Auto	5,035	6,000	2,690	10,000
Pastoral/travel	2,590	14,000	269	14,000
Benefits and allowances	21,404	23,500	13,927	25,016
Sabbatical Reserve	-	-		4,000
Lambeth Conference Reserve	2,500	2,500	2,500	2,500
Hospitality fund	70	4,500	169	4,500
Education fund	2,740	2,500	-	2,500
Total Other Expenses	112,939	132,700	71,955	144,416
TOTAL OFFICE OF THE BISHOP	234,184	247,197	152,785	245,416
ADMINISTRATION AND SUPPORT				
Financial & Property Administrator (30 Hours per Week)				
Salary	33,475	34,500	23,000	35,708
Expenses	1,104	2,500	429	1,500
FICA	3,277	3,355	2,237	3,472
Pension	5,021	5,175	3,450	5,356
Benefits and Allowances	10,983	11,341	7,564	11,380
Total Financial & Property Administrator	53,860	56,871	36,680	57,416
Canon Treasurer				
Salary	70,070	72,104	48,069	74,628
Expenses	777	1,500	622	1,500
FICA	6,011	6,166	4,111	6,382
Pension	10,349	10,816	7,210	11,195
Benefits and Allowances	8,500	9,082	6,069	9,380
Total Canon Treasurer	95,707	99,668	66,081	103,085
Administrative Specialist (Half-time; employment began 4/1/2021)				
Salary	-	21,318	10,484	33,638
Expenses	-	2,500	1,544	2,500
FICA	-	1,632	802	2,574
Pension	-	4,266	1,167	5,046
Total Administrative Specialist	-	29,716	13,997	43,758

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Executive Assistant & Communication Specialist				
Salary	46,000	47,400	31,600	49,059
FICA	3,427	3,626	2,318	3,753
Pension	6,900	7,110	4,740	7,359
Benefits and Allowances	10,375	11,313	7,550	11,313
Expenses	709	1,500	301	1,500
Total Executive Assistant & Communication Spec	67,411	70,949	46,509	72,984
Director of External Affairs (part-time consultant)	20,520	26,000	18,720	24,000
Communications - Publications				
Diocesan Newsletter	588	1,000	-	1,000
Contributing Editor	-	-	-	-
Total Communications - Publications	588	1,000	-	1,000
Support				
Annual Audit	15,700	15,700	12,000	16,200
Archival Storage and Supplies	168	500		500
Background Checks	-	1,000	-	1,000
Bank Service Fees	74	350	34	350
Copier	402	500	252	500
Diocesan Convention	1,423	1,000		1,000
Liability, Workers, Bond	23,461	26,574	17,661	23,000
Miscellaneous	1,204	2,000	(651)	2,000
Office Furniture/Equipment	-	1,000	-	1,000
Office Supplies	3,331	3,500	1,991	3,500
Payroll Service	472	1,000	325	1,000
Postage	1,044	1,500	422	1,500
Rent for Offices and Archives at Cathedral	35,000	35,000	23,333	35,000
Cleaning for Offices and Archives at Cathedral	1,805	2,800	1,529	2,800
Employee Transportation Expense	3,175	5,000	1,558	5,000
Technology - Hardware, Support, and Software	9,564	10,000	7,670	10,000
Telephones	318	500	151	500
Total for Support	97,141	107,924	66,275	104,850
TOTAL ADMINISTRATION AND SUPPORT	335,227	392,128	248,262	407,093

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6150 · Reopened Churches Expense				
St. Thomas/ North Cambria	15,980	-	1,520	-
St. James / Penn Hills	43,713	-		-
St. John's / Donora	1,342	-		-
St. David's / Peters Twp	22,024	-		-
Total 6150 · Reopened Churches Expense	83,059	-	1,520	-
6561 · Property Expense, net of income				
St. Andrew's, New Kensington	2,526	-		-
Epiphany, Avalon	9,688	15,000	8,133	10,000
Good Shepherd, Hazelwood	7,418	7,000	5,347	8,000
St. George's, Waynesburg	391		(586)	
St. Mary's, Redbank	124		731	
Cemeteries & Other Miscellaneous Property	845	3,200	(1,097)	2,000
St. John's Donora	-	6,500	6,234	
Total 6561 · Property exp, net of income	20,992	31,700	18,762	20,000
FINANCIAL ASSISTANCE TO PARISHES (through Operating Budget)				
Trinity Cathedral, Pittsburgh	-	17,500	18,088	-
Holy Cross, Homewood	-	-		-
St. Thomas, Oakmont	4,634	-		-
St. Thomas, North Cambria	-	16,100	10,656	16,664
St. James, Penn Hills	-	45,000	31,219	45,000
St. David's, Peters Twp	-	20,000	15,858	20,000
St. Francis, Somerset	3,400	-		-
Emmanuel, North Side	-	22,000	22,000	22,000
All Saints, Brighton Heights	6,000	-	-	-
TOTAL FINANCIAL ASSISTANCE TO PARISHES (through Operating Budget)	14,034	120,600	97,821	103,664
ADDITIONAL FINANCIAL ASSISTANCE TO PARISHES (through Bishop's Fund and Trustee Grants)				
Trinity Cathedral, Pittsburgh (Trustee Grant)	119,253	100,000	66,667	
St. David's, Peters Twp (Trustee Grant)	45,000	45,000	30,000	
Holy Cross/ELA, Homewood (Bishop's Fund Grant)	20,000	-	-	
St. James, Penn Hills (Bishop's Fund Grant)	5,000	5,000	3,750	
St. John's, Donora (Bishop's Fund Grant)	3,750		-	
OTHER FINANCIAL ASSISTANCE TO PARISHES	193,003	150,000	100,417	-
TOTAL FINANCIAL ASSISTANCE TO PARISHES	207,037	270,600	198,238	103,664

PROPOSED 2022 BUDGET

Comments

1. The balanced 2022 budget was approved by Diocesan Council on September 14, 2021.
2. Parish Assessments Income was computed based on data from Parochial Reports for 2020, 2019, and 2018. It was calculated using the lower of 2020 Normal Operating Income (Line A from Parochial Report) or the average of the 2020, 2019, and 2018 Normal Operating Income, **less PPP loan forgiveness received in 2020.**
3. The formula used to calculate Parish Assessments Income was adopted at the 2009 Annual Convention. The first \$35k of Normal Operating Income is assessed at 5% and Normal Operating Income in excess of \$35k is assessed at 11%.
4. For budgeting, the total of Parish Assessments Income is reduced 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 2022 proposed assessment amounts.
5. Morgan Stanley Pool 1 Endowment Transfers continue to be calculated using a 4.5% spending policy on endowment average balances over the prior four-year period.
6. Trustee/Council Funding of \$74,318 for the Operating Budget and \$46,061 for Beloved Community Initiative is provided from \$174,185 received for ACNA 2020 annual payments. ACNA funds which remain undesignated from prior year payments include \$64k in 2019 payments and \$54k in 2020 payments. An estimated \$170k is expected to be received for 2021 annual payments.
7. \$40k in Robert & Barbara Baur Trust distributions will fund the Iona School at Trinity Cathedral, and \$40k of the \$120k Maplewood Foundation Grant will fund the Episcopal Anglican House of Study at PTS, both new formation initiatives of the diocese.
8. Funding of \$33,798 provided from Parish Assessments Reserve so that five parishes receiving PPP loan forgiveness in 2020 will not be assessed on the forgiven loan balances. Additional funds remain in Vanguard for parishes which received loan forgiveness in 2021 (which will not impact their assessment calculations until 2023).
9. The Returned Properties budget of \$20k is made up of net expenses for Good Shepherd Hazelwood, St. John's Donora, and various cemeteries maintained by diocese. Both Good Shepherd and St. John's are currently listed for sale.
10. The budget of \$153k for The Episcopal Church (TEC) Assessment reflects the 2022 assessment based on the "Asking" approved at General Convention of 15%.
11. Diocesan staff budgeted for 3.5% salary increases (they received no increase in 2021).
12. Formation and Mission Expense includes \$40k/each for two new half-time clergy positions, the Iona School Coordinator at Trinity Cathedral and the Episcopal Anglican House of Study Coordinator at PTS.
13. Parish Mission Grant budget provides \$10k in addition to the \$58k current balance in the funds for parish mission projects, technology, or formation for mission.
14. The Outreach budget provides \$18k to diocesan-related organizations and the Financial Assistance to Parishes budget provides \$104k in funding for clergy/operating expenses at three reopened parishes and one additional parish in need of financial support.