

**Episcopal Diocese of Pittsburgh 2023
Operating Budget**

Description	Actual 2021 Results (Cash Basis)	2022 Budget with Reallocations	Actual Results thru 7/31/2022	2023 Proposed Budget
INCOME				
Parish Assessments Income	702,842	642,168	371,406	645,221
Endowment - Episcopacy	122,710	123,221	9,928	133,707
Endowment - Diocesan Mission	44,368	44,368	40,072	46,642
Community Service Fund - Diocesan Mission	100,000	121,891	50,000	131,386
Other Quasi-Endowments Redesignated by BOT	18,034	18,034	0	19,637
BOT Unrestricted Distribution	114,889	194,149	100,000	221,056
Trustee/Council Funding to Operating Budget	80,000	74,318	37,804	80,000
Trustee/Council Funding for Beloved Community Init.	76,733	46,061	23,031	58,239
Trustee/Council Funding of Bishop Search & Transition	133,181	585	585	0
Transfers to Fund Operating Budget - Other	0	33,798	16,899	75,769
Trusts, Foundations, Grants - Unrestricted	101,000	88,500	39,130	67,500
Trusts, Foundations, Grants - Temporarily Restricted	6,869	6,000	26,231	81,761
Chaplaincy Fund				26,000
Maplewood Foundation Grant				40,761
BCI Funding				10,000
Metcalf				5,000
Miscellaneous	0	0	299	0
Donations	11	0	5	0
Partnerships	0	0	0	2,500
Registration Fees	0	0	0	7,720
TOTAL INCOME	1,500,636	1,393,093	715,390	1,571,139
NORMAL OPERATING EXPENSES				
Beyond the Diocese	171,785	186,542	96,585	194,035
Formation and Mission	309,243	291,777	161,139	435,592
Office of the Bishop	234,289	251,420	128,795	240,544
Administration and Support	373,974	469,105	250,057	458,858
TOTAL NORMAL OPERATING EXPENSES	1,089,290	1,198,844	636,576	1,329,030
OTHER OPERATING EXPENSES				
Financial Assistance to Parishes	118,321	103,664	71,129	164,109
Returned Properties - Net Expenses	27,109	26,000	12,019	13,000
Legal Expenses	80,813	64,000	16,312	65,000
Bishop Search & Transition	133,938	585	0	0
TOTAL OTHER OPERATING EXPENSES	360,180	194,249	99,459	242,109
TOTAL EXPENSES	1,449,470	1,393,093	736,035	1,571,138
NET INCOME / (LOSS)	51,166	0	(20,646)	0
General Fund Balance, Beginning of Year	494,631	545,797	545,797	525,151
General Fund Balance, End of Year	545,797	545,797	525,151	525,152
BEYOND THE DIOCESE				
The Episcopal Church				
TEC Assessment	146,402	153,160	89,342	177,915
General Convention Deputies	15,000	15,000	(493)	0
Regional/National Meetings/Conferences	0	7,500	2,162	4,000
International, National, and Local				
Lambeth .7% Resolution	4,667	4,732	0	4,969
Province Dues	3,416	3,650	3,574	4,851
Christian Associates of Southwestern PA	2,000	2,000	2,000	2,000

Description	Actual 2021 Results (Cash Basis)	2022 Budget with Reallocations	Actual Results thru 7/31/2022	2023 Proposed Budget
Other Ecumenical	300	500	0	300
TOTAL BEYOND THE DIOCESE	171,785	186,542	96,585	194,035
FORMATION AND MISSION				
Canon to the Ordinary				
Salary	59,100	37,863	22,087	39,226
Housing	8,400	32,000	18,667	33,152
Expenses	1,146	4,500	1,015	4,500
SECA	5,814	6,017	3,510	3,714
Pension	14,727	15,242	8,891	15,375
Stipend for medical/dental insurance	8,500	8,798	5,132	9,326
Total Canon to the Ordinary	97,686	104,420	59,302	105,293
Canon for Recovery Ministries (Half-time thru June, 2022)				
Salary	36,037	18,114	18,112	0
Expenses	2,035	1,000	0	0
Pension	5,248	3,258	3,260	0
Funding to St. Peter's Brentwood for Canon Comp.	0	0	0	0
Funding from Clergy Assurance Fund	(30,000)	0	1,000	0
Total Canon for Recovery Ministries	13,320	22,372	22,372	0
Canon for Evangelism and Faith Formation (Quarter-Time)				
Salary	0	806	496	771
Housing	35,900	19,321	11,890	18,477
Pension	5,385	3,019	1,858	2,887
Expenses	1,235	2,500	1,958	5,000
Total Canon for Evangelism and Faith Formation	42,521	25,646	16,202	27,134
University Chaplain (Full Time)				
Salary/Housing	52,500	54,338	31,697	56,294
Miscellaneous Compensation - House of Life BOT Grant	8,091	0	0	0
Stipend for medical/dental insurance	9,924	10,271	5,991	10,887
Expenses	4,837	6,000	3,358	0
Pension	11,236	11,629	6,784	12,093
Funding for University Chaplain	(38,000)	(34,000)	(17,000)	0
Funding from BOT-House of Life	(8,091)	0	0	0
Total University Chaplain	40,498	48,238	30,830	79,274
Iona / Formation	30,000	0	0	0
Coordinator for EAHS (PTS)				
Compensation & Pension	21,859	37,473	21,859	38,261
Program Expenses for EAHS	677	2,527	118	2,500
Grant Funding for EAHS Coordinator	(23,333)	(40,000)	(30,000)	0
Total Coordinator for EAHS (PTS)	(796)	0	(8,022)	40,761
Beloved Community Initiative (Half-time Canon and Coordinator)				
Canon for BCI (Salary)	36,000	37,300	21,758	38,643
Canon for BCI (Pension)	7,574	7,808	4,555	8,116
Canon for BCI (Medical Stipend)	6,080	7,185	3,547	6,445
Canon for BCI (Expenses)	811	0	0	0
BCI Program Coordinator (Salary)	20,800	13,121	8,355	11,852
BCI Program Coordinator (FICA)	1,591	1,004	639	907
BCI Program Coordinator (Pension)	3,120	1,969	1,253	2,133
BCI Program Coordinator (Expenses)	2,582	7,364	1,425	0
Funding for BCI	(6,667)	(40,000)	(20,720)	0
Total Beloved Community Initiative	71,892	35,751	20,812	68,095
Children and Youth				
Children and Youth Ministry	3,288	4,000	0	4,000
Sheldon Calvary Camp	4,000	4,000	4,000	4,000
Total for Children and Youth	7,288	8,000	4,000	8,000

Description	Actual 2021 Results (Cash Basis)	2022 Budget with Reallocations	Actual Results thru 7/31/2022	2023 Proposed Budget
Community and Mission Outreach				
Coal Country Hangout	10,000	5,000	2,500	5,000
Shepherd's Wellness	3,000	3,000	3,000	1,500
Neighborhood Youth Outreach Program	0	0	0	0
Inabaknon Heritage Society, Kabul, Phillipines	5,000	5,000	5,000	5,000
COVID Outreach				
Community Outreach - Other	0	5,000	0	5,000
Total for Community Outreach	18,000	18,000	10,500	16,500
Training				
Clergy Conference (funded by Clergy Assurance Fund)	1,215	0	0	1,200
Ministry Leadership Workshops	0	1,000	441	1,000
SafeChurch Training	0	1,000	0	500
EFM (Education For Ministry)	0	500	0	500
Total for Training	1,215	2,500	441	3,200
Ministry Support				
Deacon's Ministry	150	500	150	500
Absalom Jones Celebration or Other Event	1,590	2,000	1,690	0
Commission on Race and Reconciliation	450	3,600	885	6,600
Other Committees	0	500	500	0
Social Justice and Outreach	2,250	2,250	500	2,250
Total for Ministry Support	4,440	8,850	3,725	9,350
Commission on Ministry	3,180	8,000	979	8,000
Diocesan Missions and Faithful	0	0	0	0
New Mission				
New Episcopal Communities	0	0	0	5,500
Episcopal Community Redevelopment	0	0	0	54,484
New Mission Initiatives	10,000	10,000	0	10,000
Total for New Mission	10,000	10,000	0	69,984
TOTAL FORMATION AND MISSION	309,243	291,777	161,139	435,592
OFFICE OF THE BISHOP				
Salary	114,497	101,000	58,917	104,636
Other Expenses				
Housing Allowance	50,077	54,000	31,500	55,944
Pension	29,623	27,900	16,275	28,904
Auto	5,540	6,004	2,673	4,823
Pastoral/travel	7,882	14,000	4,805	14,000
Benefits and allowances	22,286	25,016	14,309	25,236
Sabbatical Reserve	0	4,000	0	0
Lambeth Conference Reserve	2,500	2,500	74	0
Hospitality fund	564	4,500	242	4,500
Bishop Search Accrual	0	10,000	0	0
Education fund	1,320	2,500	0	2,500
Total Other Expenses	119,792	150,420	69,878	135,908
TOTAL OFFICE OF THE BISHOP	234,289	251,420	128,795	240,544
ADMINISTRATION AND SUPPORT				
Financial & Property Administrator (30 Hours per Week)				
Salary	34,500	35,708	20,830	36,993
Health Insurance Subsidy	0	0	0	9,767
Expenses	932	1,500	639	1,500
FICA	3,356	3,472	2,014	2,830
Pension	5,175	5,356	3,124	5,549
Benefits and Allowances	11,334	11,380	6,649	2,074

Description	Actual 2021 Results (Cash Basis)	2022 Budget with Reallocations	Actual Results thru 7/31/2022	2023 Proposed Budget
Total Financial & Property Administrator	55,297	57,416	33,256	58,714
Treasurer & Director of Administration				
Salary	72,104	95,344	58,845	86,247
Expenses	1,420	2,500	1,292	1,500
FICA	6,166	7,500	4,502	6,598
Pension	10,816	12,000	7,717	9,487
Benefits and Allowances	9,082	17,500	11,664	13,206
Total Treasurer & Director of Administration	99,587	134,844	84,019	117,038
Administrative Specialist (Half-time)				
Salary	21,318	29,096	17,168	29,737
Expenses	1,591	2,500	127	1,500
FICA	1,631	2,244	1,313	2,275
Pension	2,791	4,386	2,575	4,461
Total Administrative Specialist	27,331	38,226	21,184	37,973
Administrative Support	0	25,000	1,000	21,600
Executive Assistant & Communication Specialist				
Salary	47,400	49,059	28,618	50,825
FICA	3,458	3,753	2,136	3,888
Pension	7,110	7,359	4,293	7,624
Benefits and Allowances	11,373	12,231	7,136	12,965
Expenses	583	1,500	1,181	1,500
Total Executive Assistant & Communication Spec	69,923	73,902	43,364	76,802
Director of External Affairs (part-time consultant)	26,010	26,000	4,050	31,000
Support				
Annual Audit	15,700	16,200	12,000	16,700
Archival Storage and Supplies	0	500	0	250
Background Checks	0	1,000	540	1,000
Bank Service Fees	49	350	45	350
Copier	399	500	224	450
Diocesan Convention	65	1,000	0	2,000
Liability, Workers, Bond	19,705	23,000	10,124	17,362
Staff Fellowship	0	0	0	1,000
Miscellaneous	1,149	2,000	1,186	1,300
Office Furniture/Equipment	259	1,000	0	500
Office Supplies	3,027	3,500	1,043	4,000
Payroll Service	476	1,867	1,452	1,250
Postage	830	1,500	311	1,250
Rent for Offices and Archives at Cathedral	35,000	35,000	20,417	38,000
Cleaning for Offices and Archives at Cathedral	2,858	2,800	1,753	0
Employee Transportation Expense	3,095	5,000	2,274	3,250
Technology - Hardware, Support, Training, Other	12,978	13,000	6,815	13,720
Boardable	0	5,000	4,871	13,000
Telephones	236	500	129	350
Total for Support	95,825	113,717	63,183	115,732
TOTAL ADMINISTRATION AND SUPPORT	373,974	469,105	250,057	458,858
6561 - Property Expense, net of income				
St. Thomas / North Cambria	3,067	0	0	0
Avalon	8,491	0	0	0
St. Andrew's / New Kensington	0	0	0	0
St. George's / Waynesburg	414	0	0	0
St. Mary's / Redbank	993	0	0	0
Good Shepherd, Hazelwood	7,029	8,000	2,098	3,000
Smicksburg Cemetary	(67)	200	(200)	200
Oak Grove Cemetary	(175)	300	250	300

Description	Actual 2021 Results (Cash Basis)	2022 Budget with Reallocations	Actual Results thru 7/31/2022	2023 Proposed Budget
Grace Menallan Cemetary	926	1,500	(783)	1,500
St. Paul's Monongahela Expenses	0	8,000	953	8,000
St. James Rectory / Expenses	0	0	4,500	0
St. John's Rectory - Expenses	0	0	(809)	0
St. John's Donora	6,430	8,000	6,010	0
Total 6561 · Property exp, net of income	27,109	26,000	12,019	13,000
FINANCIAL ASSISTANCE TO PARISHES (through Operating Budget)				
Trinity Cathedral, Pittsburgh	18,088	0	0	14,492
St. Thomas, North Cambria	15,980	16,664	9,653	17,247
St. James, Penn Hills	41,160	45,000	24,499	46,575
Advent, Brookline	0	0	0	43,795
St. David's, Peters Twp	21,093	20,000	14,977	20,000
Emmanuel, North Side	22,000	22,000	22,000	22,000
All Saints, Brighton Heights	0	0	0	0
TOTAL FINANCIAL ASSISTANCE TO PARISHES (through Operating Budget)	118,321	103,664	71,129	164,109

PROPOSED 2023 BUDGET

Comments

1. The balanced 2023 budget was approved by Diocesan Council on September 13, 2022.
2. Parish Assessments Income was computed based on data from Parochial Reports for 2021, 2020, and 2019. It was calculated using the lower of 2021 Normal Operating Income (Line A from Parochial Report) or the average of the 2021, 2020, and 2019 Normal Operating Income, **less PPP loan forgiveness received in 2021**.
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 more than \$35k 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 2023 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 \$80,000 for the Operating Budget and \$58,239 for Beloved Community Initiative is provided from \$169,352 received for ACNA 2021 annual payments. ACNA funds which remain undesignated from prior year payments include \$64k in 2019 payments, \$54k in 2020 payments, and \$31k in 2021 payments. An estimated \$170k is expected to be received for 2022 annual payments.
7. \$41k of the \$120k Maplewood Foundation Grant will fund the Episcopal Anglican House of Study at PTS.
8. The Returned Properties budget of \$13k is made up of net expenses for Good Shepherd Hazelwood, St. Paul's Monongahela and various cemeteries maintained by diocese. Good Shepherd is currently under contract.
9. The budget of \$178k for The Episcopal Church (TEC) Assessment reflects the 2023 assessment based on 15% of Net Operating Income less \$200k.
10. Diocesan staff budgeted for 3.6% salary increases.
11. New mission initiatives include the investigation of a new church plant and further discernment of implementation of the Abbey Model at Advent, Brookline.
12. The Outreach budget provides \$16.5k to diocesan-related organizations and the Financial Assistance to Parishes budget provides \$164k in funding for clergy/operating expenses at three reopened parishes and three additional parishes in need of financial support.