

Episcopal Diocese of Pittsburgh Proposed 2016 Budget

	Final 2014 Results (Cash Basis)	2015 Approved Budget with Council Reallocations	Actual Results through 8/31/2015	Proposed 2016 Budget
INCOME				
Parish Assessments Income	583,113	562,302	405,578	593,587
Endowment - Episcopacy	123,668	104,571	-	109,615
Endowment - Diocesan Mission	90,921	40,990	44,230	40,115
Community Service Fund - Diocesan Mission	200,502	124,764	126,064	124,560
Other Quasi-Endowments Redesignated by BOT	18,652	39,037	19,927	40,468
BOT Unrestricted Distribution	179,757	179,757	109,780	174,601
Miscellaneous Income	17,921	3,386	-	-
BOT - income from St. Christopher's proceeds	40,500	29,400	-	19,600
Income to Fund Canon Missioner	47,239	-	-	-
Bishop's Fund Transfers for Reopened Parishes	-	60,000	45,000	40,000
Chaplaincy Fund Income for College Ministry	-	-	-	3,000
Donations	3,280	1,000	200	1,000
Trusts, Foundations, Grants - Unrestricted	54,000	50,000	15,000	54,000
Widow's Corporation - Clergy Conference	-	-	-	-
Metcalf Missionary Fund (PNC Bank Trustee)	10,000	15,000	13,360	12,000
TOTAL INCOME	1,369,553	1,210,207	779,139	1,212,546
NORMAL OPERATING EXPENSES				
Beyond the Diocese	178,937	176,523	115,013	180,673
Formation and Mission	313,425	236,625	155,355	185,316
Office of the Bishop	243,123	243,900	156,848	256,216
Administration and Support	311,743	317,784	207,880	389,611
TOTAL NORMAL OPERATING EXPENSES	1,047,228	974,831	635,096	1,011,816
Balance of Normal Revenues and Expenditures	322,325	235,376	144,043	200,730
Other Operating Expenses:				
Reopened Churches - Net Expenses	166,971	149,241	103,631	98,736
Returned Properties - Net Expenses	62,567	41,135	36,762	51,812
Legal Expenses	19,157	75,000	10,854	50,000
Total Extraordinary Expenses	248,695	265,376	151,247	200,548
TOTAL EXPENSES	1,295,923	1,240,207	786,343	1,212,364
Balance after Normal and Extraordinary Expenses	73,630	(30,000)	(7,204)	182
General Fund Balance, Beginning of Year	254,821	328,451	328,451	298,451
General Fund Balance, End of Year/Period	328,451	298,451	321,247	298,633

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BEYOND THE DIOCESE				
National				
TEC Assessment	150,000	145,000	96,667	150,000
General Convention Deputies	15,000	15,000	9,585	14,000
Outside the Diocese Meetings	4,038	5,000	4,891	5,000
International				
Lambeth .7% Resolution	3,053	3,053	-	3,523
Province Dues	2,096	2,870	2,870	2,900
PA Council of Churches	750	750	-	750
Christian Associates	2,000	2,000	1,000	2,000
Other Ecumenical	-	350	-	-
Episcopal Appalachian Ministries	2,000	2,500	-	2,500
TOTAL BEYOND THE DIOCESE	178,937	176,523	115,013	180,673
FORMATION AND MISSION				
Canon for Mission				
Salary	73,250	73,250	48,834	30,000
Expenses	3,999	4,431	1,804	4,500
Sabbatical Reserve	1,000	1,000	1,000	-
SECA	-	-	-	2,295
Pension	13,185	13,186	8,790	5,813
Health and Dental	7,962	8,034	5,352	-
Total Canon for Mission	99,396	99,901	65,780	42,608
Canon for Formation				
Salary	15,000	17,000	11,333	30,000
Expenses	4,238	4,540	2,007	4,500
SECA	1,148	1,301	867	2,295
Pension	2,906	3,294	2,196	5,813
Total Canon for Formation	23,292	26,135	16,403	42,608
Canon Pastor				
Salary	11,250	-	-	-
Expenses	5,091	4,500	1,463	4,500
SECA	860	-	-	-
Pension	2,180	-	-	-
Total Canon Pastor	19,381	4,500	1,463	4,500

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Chaplaincy Assistant				
Salary	8,000	-	3,242	-
Pension	2,025	-	-	-
Insurance	1,971	-	-	-
Funding for Chaplaincy Assistant	-	-	(2,209)	-
Chaplaincy Assistant - Other	-	-	(1,275)	-
Total Chaplaincy Assistant	11,996	-	(242)	-
Youth Ministry Coordinator				
Salary	15,750	9,000	6,000	-
FICA	1,205	689	459	-
Benefits and Allowances	-	-	-	-
Total for Youth Ministry Coordinator	16,955	9,689	6,459	-
Children and Youth				
Children and Youth Ministry	7,005	6,500	1,683	5,000
Sheldon Calvary Camp	4,000	4,000	4,000	4,000
College Ministry - Heinz Chapel	1,429	-	(2,242)	3,000
Acolyte Festival	-	300	-	-
Total for Children and Youth	12,434	10,800	3,441	12,000
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	5,000	10,000
Total for Community Outreach	23,000	23,000	18,000	23,000
Training				
Clergy Conference	1,341	-	377	-
Ministry Leadership Workshops	363	1,000	1,000	500
SafeChurch Training	-	500	-	1,000
Ordinands Training Program	-	500	-	-
EFM	1,500	1,500	1,500	1,500
Total for Training	3,204	3,500	2,877	3,000
Ministry Support				
Deacon's Ministry	-	500	175	500
Resource Center	-	-	-	-
Absalom Jones Celebration or Other Event	1,087	2,000	1,691	2,000
Commission on Race and Reconciliation	2,981	2,900	1,577	2,900
Other Committees	771	700	536	700
Social Justice and Outreach	3,467	2,000	1,600	2,000
Total for Ministry Support	8,306	8,100	5,579	8,100
Commission on Ministry	3,961	9,000	6,448	7,500
Diocesan Missions and Faithful Remnants	91,500	42,000	29,147	42,000
TOTAL FORMATION AND MISSION	313,425	236,625	155,355	185,316

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OFFICE OF THE BISHOP				
Salary	120,000	120,000	80,000	126,200
Other Expenses				
Housing Allowance	35,000	35,000	23,333	35,000
Pension	27,900	27,900	18,600	29,016
Auto	6,431	6,000	2,245	6,000
Pastoral/travel	13,547	16,000	7,754	15,000
Benefits and allowances	27,015	26,000	17,792	29,000
Sabbatical Reserve	6,000	6,000	6,000	6,000
Lambeth Conference Reserve	-	-	-	2,500
Hospitality fund	4,920	4,500	1,074	5,000
Education fund	2,310	2,500	50	2,500
Total Other Expenses	123,123	123,900	76,848	130,016
TOTAL OFFICE OF THE BISHOP	243,123	243,900	156,848	256,216
ADMINISTRATION AND SUPPORT				
Archives				
Archivist Salary	30,000	8,775	5,850	8,775
Archivist Car Allowance	1,969	1,000	547	1,000
Archivist FICA	2,295	671	493	671
Pension	4,750	-	375	-
Health and Dental	7,666	-	56	-
Archives - Pitt Intern	-	-	-	1,500
Total Archives	46,680	10,446	7,321	11,946
Director of Administration				
Salary	10,006	23,652	16,797	37,080
Expenses	381	2,500	853	4,000
SECA	603	1,810	1,056	2,837
Pension	1,910	4,583	2,673	7,185
Health and Dental	-	-	-	17,520
Total Director of Administration	12,900	32,545	21,379	68,622
Financial & Property Administrator				
Salary	19,554	28,736	19,284	29,598
Expenses	94	2,500	710	2,500
FICA	1,496	2,198	1,475	2,265
Pension	2,852	4,310	2,775	4,440
Benefits and Allowances	1,338	1,298	936	1,440
Total Financial & Property Administrator	25,334	39,042	25,180	40,243
Treasurer				
Salary	40,933	42,900	28,600	54,912
Expenses	1,299	1,600	181	1,500
FICA	3,132	3,282	2,188	4,201
Pension	6,066	6,435	4,290	8,237
Dental	-	-	-	-
Total Treasurer	51,430	54,217	35,259	68,850

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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	1,338	1,298	936	1,440
Total Executive Secretary	44,348	44,308	29,609	44,450
Fundraising Consultant	-	-	-	-
Director of Communications	19,300	17,500	6,725	18,000
Communications - Publications				
Diocesan Newsletter	416	340	378	450
Webmaster (contract)	20,000	17,500	11,667	18,000
Communication Equipment	-	400	-	400
Total Communications - Publications	20,416	18,240	12,045	18,850
Support				
Annual Audit	14,350	14,000	13,956	14,500
Archival Storage and Supplies	708	2,500	961	2,500
Archival Space at Cathedral	10,000	10,000	7,500	-
Background Checks	110	1,000	-	1,000
Bank Service Fees	310	300	7	350
Copier	416	700	276	500
Database	-	500	-	500
Diocesan Convention	(274)	1,500	200	1,000
Internet Expense	904	950	517	1,000
Liability, Workers, Bond	18,646	35,000	28,134	35,000
Miscellaneous	2,745	2,500	955	2,500
Office Furniture/Equipment	-	1,000	144	1,000
Office Supplies	3,085	3,500	2,010	3,500
Payroll Service	712	700	234	700
Postage	1,881	2,150	1,049	2,000
Rent for Offices and Archives at Cathedral	32,695	15,186	11,631	35,000
Employee Transportation Expense	-	5,500	865	9,100
Staff Development	270	1,500	-	1,500
Technology - Hardware, Support, and Training	3,365	1,000	987	5,000
Telephones	1,412	2,000	936	2,000
Total for Support	91,335	101,486	70,362	118,650
TOTAL ADMINISTRATION AND SUPPORT	311,743	317,784	207,880	389,611

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BUDGET APPENDIX A - REOPENED PARISHES AND RETURNED PROPERTIES				
Reopened Churches - Net (Income)/Expense				
St. Thomas, Northern Cambria	26,433	29,080	19,708	28,880
St. James, Penn Hills	47,018	77,489	53,442	41,830
St. Barnabas, Brackenridge	10,326	12,672	6,238	7,926
St. David's, Peter's Township	54,084	30,000	24,243	20,000
St. John's, Donora	100	-	-	100
Trinity Cathedral, Pittsburgh	29,010	-	-	-
Total Reopened Churches - Net (Income)/Expense	166,971	149,241	103,631	98,736
Property Expenses - Net (Income)/Expense				
Prince of Peace, Aliquippa	7,525	9,550	5,663	7,500
St. Andrew's, New Kensington	11,927	8,188	(352)	13,988
Church of Transfiguration, Clairton	2,295	(1,940)	118	(5,950)
Church of the Epiphany, Avalon	12,259	2,700	(3,279)	3,000
Donegal	10,909	7,700	2,324	9,850
Land, Allegheny Township	462	500	143	500
Smicksburg Cemetery	(50)	-	(115)	-
Grace Menallen Cemetery	1,520	1,540	1,620	1,700
Christ the King, Beaver Falls	6,579	6,456	5,023	7,180
Trinity, Freeport	1,120	1,080	238	984
All Saints, Rosedale	(15,413)	(10,800)	5,875	(15,520)
St. Martin's, Monroeville	23,273	20,237	20,870	10,000
Good Samaritan, Liberty Boro	126	(4,196)	(1,601)	(4,420)
Contingency for Property Repairs	35	120	235	5,000
Contingency for Expenses Relating to Sale of Properties	-	-	-	18,000
Total Property Expenses - Net (Income)/Expense	62,567	41,135	36,762	51,812

Proposed 2016 Budget

Comments

1. The balanced budget was presented and approved at the October 5, 2015 Council Meeting.
2. Parish Assessments Income is computed based on data from Parochial Reports for 2014, 2013, and 2012. Parish Assessments Income was calculated using the lower of 2014 Normal Operating Income (Line A from Parochial Report) or the average of the 2014, 2013, and 2012 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%. In the past, the diocesan portion of the assessment (84%) and the TEC mission portion of the assessment (16%) were included on two separate lines. For 2016, they have been combined and renamed Parish Assessments Income.
4. For budgeting, the diocesan portion of total Parish Assessments Income is reduced by 7.5% and the TEC national portion is reduced by 10% 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 2014 are not reflected in the calculation of the 2016 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 the reopened parishes of St. David's Episcopal Church and St. James Episcopal Church.
7. The Canon for Mission position was reduced from full-time in 2015 to half-time in 2016.
8. The budget impact of the move of the diocesan offices to Trinity Cathedral in 2015 is Rent for Offices and Archives of \$35,000 and Employee Transportation Expense of \$9,100 for parking and public transportation fees.
9. Reopened Parishes funding reduced by \$50,000 due to decreased funding/increasing financial stability of St. David's, Peters Township, St. James, Penn Hills, and St. Barnabas, Brackenridge.
10. Returned Properties net expenses increased due to anticipated costs associated with closing and potential sale of various returned properties.