

2024 BUDGET CREATION WORKSHEET
 8/22/2023 Version
 Withdraw rate 5% of Mission & Ministry Acct (7/31/23)
\$4,152,095.74

Assumptions: Membership 11,206
 Per Capita Rate \$42.50
 GA Per Capita \$9.80
 Synod Per Capita \$4.10
 Uncollected 18%
 Salary treatment 3.00%

Accounts	Jan - Jun 2023	Jan - Jun 2023	Jan - Jun 2023	REVISED	Proposed
Revenues	<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>	<u>2023 BUDGET</u>	<u>2024 Budget</u>
Per Capita					
140100 Current Year Per Capita	215,506	277,971	(62,465)	510,553	476,255
140101 CY Uncollected Per Capita	-	(55,594)	55,594	(91,899)	(85,726)
140200 Prior Year Per Capita	21,487	-	21,487	-	-
140300 Future Year/Other Per Capita	13,570	-	13,570	-	-
Total Per Capita	250,562	222,377	28,185	418,653	390,529
Funds rec'd in 2022 fr. Stillwater sale					
Missional Giving					
140132 Undesig Presbytery Missional Giving	4,446	13,500	(9,054)	27,000	27,000
Total Missional Giving	4,446	13,500	(9,054)	27,000	27,000
Interest Revenue					
140510 Interest	196	150	46	300	300
Total Interest Revenue	196	150	46	300	300
Other Revenue					
142240 COM Conferences & Retreats	1,035	-	1,035	-	-
Reserve Draw					
140999 Presbytery Reserve Draw	100,276	100,276	0	200,552	207,605
140899 Chesnutt Fund Draw	-	-	-	-	9,541
Total Reserve Draw	100,276	100,276	0	200,552	217,146
Endowment Income					
140997 Endowment Income	4,329	4,231	98	8,462	8,658
Total Endowment Income	4,329	4,231	98	8,462	8,658
Misc Revenue					
140490 Vanco fee offset given	51	-	51	-	-
Total Misc Revenue	51	-	51	-	-
Total Other Revenue	105,691	104,507	1,184	209,014	225,804
Total Revenues	360,896	340,534	20,362	654,967	643,633
Expenses					
Administration					
Admin					
150022 Fees- NCT Investment Account	-	500	500	1,000	1,000
150110 Insurance/Mgt Liability	-	-	-	-	-
150111 Master Liability Insurance	2,312	1,186	(1,126)	2,371	2,671
150112 Umbrella Insurance Policy	1,026	566	(460)	1,133	1,133
150113 Worker Comp Insurance Policy	1,160	750	(410)	1,500	1,200
150114 Cyber Liability Insurance	-	200	200	400	400
150115 Management Liability Insurance	673	92	(581)	184	184
150116 FSA Admin fees	47	-	(47)	-	-
150180 Legal	-	-	-	-	-
150220 Fees	272	325	53	650	650
150230 Presbytery Fin Review Fees	6,500	3,125	(3,375)	6,250	6,500
150471 Depreciation Expense	-	-	-	-	-
Total Admin	11,989	6,744	(5,246)	13,488	13,738
Facilities					
150120 Supplies	383	750	367	1,500	1,500
150130 Postage	486	325	(161)	650	650
150140 Communication	2,791	2,500	(291)	5,000	5,000
150150 Equipment	1,821	2,500	679	5,000	5,000
150160 Utilities	2,848	3,000	152	6,000	6,000
150170 Condo Association Dues	8,290	8,300	10	16,600	16,600
150190 Software & Technology	2,879	3,280	400	6,560	6,560
150210 Cleaning Services	900	1,100	200	2,200	2,200
150240 Facilities Repairs & Improvements	75	500	425	1,000	1,000
Total Facilities	20,472	22,255	1,782	44,510	44,510
Compensation					
Stated Clerk					
151111 Contracted SC	-	-	-	-	-
Total Stated Clerk	-	-	-	-	-
Presbytery Leader/EP					
151300 PL Salary	30,224	30,224	0	60,447	62,261
151301 PL Housing	20,631	20,631	0	41,262	42,500
151310 PL Professional Expense	1,943	2,500	557	5,000	5,000
151330 PL Pension/Medical	19,833	21,351	1,517	42,701	43,982
151340 PL Continuing Education	-	1,000	1,000	2,000	2,000
151350 PL Travel	2,097	3,000	903	6,000	6,000
151380 PL SECA	3,890	3,890	-	7,781	8,014
Total Presbytery Leader/EP	78,618	82,596	3,978	165,191	169,757
Financial Administrator					
151410 FA Salary	32,065	32,065	-	64,131	66,055
151411 FA 403b	5,772	5,772	0	11,544	11,890
151420 FA Social Security/MED	2,001	2,453	452	4,906	5,053
151430 FA Group Term Life	60	60	-	120	120
151440 FA Continuing Education	-	150	150	300	300
151450 FA Travel	270	250	(20)	500	750
Total Financial Administrator	40,168	40,750	582	81,500	84,168
Office Manager					
151510 OM Salary	21,999	21,999	0	43,997	45,317
151511 OM 403b	3,960	3,960	(0)	7,919	8,157
151520 OM Social Security/MED	2,053	1,683	(370)	3,365	3,467
151530 OM Group Term Life	60	60	-	120	120

151540 OM Continuing Education	-	150	150	300	300
151550 OM Travel	42	150	108	300	300
Total Office Manager	28,113	28,001	(113)	56,001	57,660
Resource Staff/Stated Clerk					
151710 RSS/SC Salary	23,100	23,100	-	46,200	47,586
151712 RSS/SC Housing	13,650	13,650	-	27,300	28,119
151713 RSS/SC Pension/Medical	14,333	15,429	1,096	30,858	34,042
151714 R&SC SECA	2,811	2,811	-	5,623	5,791
151740 RSS/SC Continuing Ed	120	750	630	1,500	1,500
151750 RSS/SC Travel	1,300	1,000	(300)	2,000	2,000
151751 RSS/SC Professional Expense	162	-	(162)	-	-
Total Resource Staff/Stated Clerk	55,476	56,740	1,265	113,481	119,039
Total Compensation	202,375	208,087	5,712	416,173	430,624
Total Administration	234,837	237,086	2,249	474,171	488,871
Presbytery Teams					
Administrative Coordinating Team					
150201 ACT - Committee Expense	-	1,000	1,000	2,000	2,000
150206 ACT - Presbytery Meetings	1,935	2,000	65	4,000	4,000
152021 ACT- Vice-Moderator Training	-	500	500	1,000	1,000
152024 ACT - Discernment Process	2,590	4,000	1,410	8,000	8,000
152310 Johnsonburg Camp & Conference Ctr	15,000	15,000	-	30,000	30,000
154110 Worship Committee Expense	-	750	750	1,500	1,500
Total Administrative Coordinating Team	19,525	23,250	3,725	46,500	46,500
Committee on Ministry					
150221 COM Committee Expenses	151	250	100	500	500
152225 COM Boundary Training	-	1,500	1,500	3,000	2,500
152240 COM Conferences & Retreats	2,299	1,250	(1,049)	2,500	3,000
Total Committee on Ministry	2,450	3,000	551	6,000	6,000
Committee on Prep for Ministry					
150231 COPM Committee Expenses	-	50	50	100	100
152360 COPM Career Counseling	1,200	450	(750)	900	1,000
Total Committee on Prep for Ministry	1,200	500	(700)	1,000	1,100
Youth Development					
154250 Young Leadership Development	1,710	-	(1,710)	-	-
154260 Triennium	-	3,000	3,000	6,000	6,000
155260 Workshops/Training	1,710	1,000	(710)	2,000	2,000
Total Youth Development	3,420	4,000	580	8,000	8,000
Church Development					
154440 Workshops	-	1,000	1,000	2,000	2,000
154450 Exploring Online Community	-	1,500	1,500	3,000	3,000
Total Church Development	-	2,500	2,500	5,000	5,000
Total Presbytery Teams	26,594	33,250	6,656	66,500	66,600
Missional Partners					
Per Capita Paid to GA					
153010 Per Capita Paid TO GA	59,164	64,424	5,260	118,328	109,819
Total Per Capita Paid to GA	59,164	64,424	5,260	118,328	109,819
Per Capita Paid to Synod					
153020 Per Capita Paid TO SYNOD	48,022	26,816	(21,206)	49,253	44,796
Total Per Capita Paid to Synod	48,022	26,816	(21,206)	49,253	44,796
Shared Missional Support -Syn/ GA					
153110 Shared Missional Support - GA	-	-	-	-	-
153120 Shared Missional Support - SYNOD	1,200	1,200	-	2,400	2,400
Total Shared Missional Support -Syn/ GA	1,200	1,200	-	2,400	2,400
Direct Missional Support Syn/GA					
153111 Direct Missional Support-GA	-	-	-	-	-
153121 Direct Missional Support-SYNOD	-	-	-	-	-
Total Direct Missional Support Syn/GA	-	-	-	-	-
Total Missional Partners	108,386	92,440	(15,946)	169,981	157,015
Total Other Expenses	-	-	-	-	-
Total Expenses	369,817	362,776	(7,042)	710,652	712,486
Net Total	(8,922)	(22,242)		(55,686)	(68,853)