

2025 BUDGET CREATION WORKSHEET

8/22/2024 Version

Target withdraw rate 5.5% of Mission & Ministry Acct (7/31/24)

\$4,454,281.25

Target withdraw rate 4% of Chesnutt Acct (7/31/24)

\$207,858.18

Assumptions: Membership	10,322
Per Capita Rate	\$43.50
GA Per Capita	\$10.84
Synod Per Capita	\$4.25
Uncollected	18%
Salary treatment	0.00% Ordained Staff 2.00% Non Ordained Staff

Accounts	2023 Actuals	Jan-Jun 2024 Actuals	Jan-Jun 2024 Budget	Jan-Jun 2024 Variance	2024 Budget	Proposed 2025 Budget
Revenues						
Per Capita						
140100 Current Year Per Capita	378,503	191,072	238,128	(47,055)	476,255	449,007
140101 CY Uncollected Per Capita	-	-	(42,863)	42,863	(85,726)	(80,821)
140200 Prior Year Per Capita	21,487	18,856	-	18,856	-	-
140300 Future Year Per Capita	9,796	-	-	-	-	-
Total Per Capita	409,786	209,928	195,265	14,663	390,529	368,186
Missional Giving						
PRESBYTERY Missional Giving						
140132 Undesig Presbytery Missional Giving	38,389	4,264	13,500	(9,236)	27,000	27,000
Total PRESBYTERY Missional Giving	38,389	4,264	13,500	(9,236)	27,000	27,000
Interest Revenue						
140510 Interest	342	117	150	(33)	300	300
Total Interest Revenue	342	117	150	(33)	300	300
Other Revenue						
Reserve Draw						
140899 Chesnutt Fund Draw	-	4,771	4,771	-	9,541	8,314
140999 Presby Operating Reserve	200,552	103,803	103,803	-	207,605	244,985
Total Reserve Draw	200,552	108,573	108,573	-	217,146	253,300
Endowment Income						
140997 Endowment Income	8,744	4,516	4,329	187	8,658	8,658
Total Endowment Income	8,744	4,516	4,329	187	8,658	8,658
Misc Revenue						
140490 Vanco fee offset given	97	21	-	21	-	-
Total Misc Revenue	97	21	-	21	-	-
Total Other Revenue	209,392	113,110	112,902	208	225,804	261,958
Total Revenues	657,909	327,418	321,817	5,601	643,633	657,444
Expenses						
Administration						
Admin						
150111 Master Liability Insurance	2,755	533	1,336	(803)	2,671	2,671
150112 Umbrella Insurance Policy	1,321	272	567	(295)	1,133	1,133
150113 Worker Comp Insurance Policy	1,160	1,203	600	603	1,200	1,200
150114 Cyber Liability Insurance	-	518	200	318	400	400
150115 Managment Liability Insurance	856	165	92	73	184	184
150116 FSA Admin fees	94	47	-	47	-	100
150220 Fees/Payroll fees	765	434	325	109	650	1,650
150230 Presbytery Fin Review Fees	6,500	6,500	3,250	3,250	6,500	6,500
Total Admin	13,450	9,672	6,369	3,303	12,738	13,838
Facilities						
150120 Supplies	1,798	639	750	(112)	1,500	1,500
150130 Postage	873	576	325	251	650	650
150140 Communication	6,031	3,349	2,500	849	5,000	5,000
150150 Equipment	3,362	2,007	2,500	(493)	5,000	5,000
150160 Utilities	4,170	2,415	3,000	(585)	6,000	6,000
150170 Condo Association Dues	16,579	8,290	8,300	(10)	16,600	16,600
150190 Software & Technology	4,898	3,989	3,280	709	6,560	6,560
150210 Cleaning Services	1,980	1,260	1,100	160	2,200	2,200
150240 Facilities Repairs & Improvements	150	-	500	(500)	1,000	1,000
Total Facilities	39,841	22,525	22,255	270	44,510	44,510
Compensation						
Presbytery Leader/EP						
151300 PL Salary	60,447	31,131	31,131	0	62,261	62,261
151301 PL Housing	41,262	21,250	21,250	0	42,500	42,500
151310 PL Professional Expense	3,461	637	2,500	(1,863)	5,000	5,000
151330 PL Pension/Medical	39,667	20,428	20,429	(0)	40,857	45,047
151340 PL Continuing Education	1,319	45	1,000	(955)	2,000	2,000
151350 PL Travel	4,927	285	3,000	(2,715)	6,000	6,000
151380 PL SECA	7,781	4,007	4,007	0	8,014	8,014
Total Presbytery Leader/EP	158,864	77,783	83,316	(5,533)	166,632	170,822
Financial Administrator						
151410 FA Salary	64,131	33,027	33,028	(0)	66,055	67,376
151411 FA 403b	11,544	5,945	5,945	(0)	11,890	12,128
151420 FA Social Security/MED	4,803	2,203	2,527	(323)	5,053	5,154
151430 FA Group Term Life	120	60	60	-	120	120

2025 BUDGET CREATION WORKSHEET

8/22/2024 Version

Target withdraw rate 5.5% of Mission & Ministry Acct (7/31/24)

\$4,454,281.25

Target withdraw rate 4% of Chesnutt Acct (7/31/24)

\$207,858.18

Assumptions: Membership
Per Capita Rate
GA Per Capita
Synod Per Capita
Uncollected
Salary treatment

10,322
\$43.50
\$10.84
\$4.25
18%
0.00% Ordained Staff
2.00% Non Ordained Staff

Accounts	2023 Actuals	Jan-Jun 2024 Actuals	Jan-Jun 2024 Budget	Jan-Jun 2024 Variance	2024 Budget	Proposed 2025 Budget
151440 FA Continuing Education	285	-	150	(150)	300	300
151450 FA Travel	1,027	432	375	57	750	750
Total Financial Administrator	81,910	41,668	42,084	(416)	84,168	85,828
Office Manager						
151510 OM Salary	43,997	22,659	22,659	0	45,317	46,223
151511 OM 403b	7,920	4,079	4,079	0	8,157	8,320
151520 OM Social Security/MED	3,181	1,694	1,734	(39)	3,467	3,536
151530 OM Group Term Life	120	60	60	-	120	120
151540 OM Continuing Education	-	-	150	(150)	300	300
151550 OM Travel	55	-	150	(150)	300	300
Total Office Manager	55,273	28,491	28,831	(339)	57,661	58,800
Resource Staff/Stated Clerk						
151710 RSS/SC Salary	46,200	23,793	23,793	-	47,586	47,586
151712 RSS/SC Housing	27,300	14,060	14,060	0	28,119	28,119
151713 RSS/SC Pension/Medical	28,665	14,762	14,763	(0)	29,525	32,553
151714 R&SC SECA	5,623	2,895	2,896	(0)	5,791	5,791
151740 RSS/SC Continuing Ed	1,373	1,023	750	273	1,500	1,500
151750 RSS/SC Travel	3,422	954	1,000	(46)	2,000	2,000
151751 RSS/SC Professional Expense	972	57	-	57	-	-
Total Resource Staff/Stated Clerk	113,555	57,545	57,261	284	114,521	117,549
Total Compensation	409,602	205,487	211,491	(6,004)	422,982	432,999
Total Administration	462,893	237,684	240,115	(2,431)	480,230	491,347
Presbytery Teams						
Administrative Coordinating Team						
150201 ACT - Committee Expense	443	-	1,000	(1,000)	2,000	2,000
150206 ACT - Presbytery Meetings	2,285	3,187	2,000	1,187	4,000	4,000
152021 ACT- Vice-Moderator Training	-	-	500	(500)	1,000	1,000
152024 ACT - Discernment Process	2,662	2,965	4,000	(1,035)	8,000	2,000
152310 Johnsonburg Camp & Conference Ctr	30,000	15,000	15,000	-	30,000	30,000
154110 Worship Committee Expense	250	-	750	(750)	1,500	1,500
Total Administrative Coordinating Team	35,640	21,152	23,250	(2,098)	46,500	40,500
Committee on Ministry						
150221 COM Committe Expenses	1,922	498	250	248	500	500
152225 COM Boundary Training	297	(58)	1,250	(1,308)	2,500	2,500
152240 COM Conferences & Retreats	2,299	-	1,500	(1,500)	3,000	3,000
Total Committee on Ministry	4,518	440	3,000	(2,560)	6,000	6,000
Committee on Prep for Ministry						
150231 COPM Committee Expenses	-	24	50	(26)	100	100
152360 COPM Career Counseling	1,200	-	500	(500)	1,000	1,000
Total Committee on Prep for Ministry	1,200	24	550	(526)	1,100	1,100
Youth Development						
154250 Young Leadership Development	214	-	-	-	-	-
154260 Triennium	-	-	3,000	(3,000)	6,000	6,000
155260 Workshops/Training	2,281	659	1,000	(341)	2,000	2,000
Total Youth Development	2,495	659	4,000	(3,341)	8,000	8,000
Church Development						
154440 Workshops	1,500	633	1,000	(367)	2,000	2,000
154450 Exploring Online Community	-	-	1,500	(1,500)	3,000	3,000
Total Church Development	1,500	633	2,500	(1,867)	5,000	5,000
Total Presbytery Teams	45,353	22,909	33,300	(10,391)	66,600	60,600
Missional Partners						
Per Capita Paid to GA						
153010 Per Capita Paid TO GA	118,328	54,909	54,910	(0)	109,819	98,617
Total Per Capita Paid to GA	118,328	54,909	54,910	(0)	109,819	98,617
Per Capita Paid to Synod						
153020 Per Capita Paid TO SYNOD	48,022	44,796	44,796	(0)	44,796	26,298
Total Per Capita Paid to Synod	48,022	44,796	44,796	(0)	44,796	26,298
Shared Missional Support -Syn/ GA						
153120 Shared Missional Support - SYNOD	2,400	1,200	1,200	-	2,400	2,400
Total Shared Missional Support -Syn/ GA	2,400	1,200	1,200	-	2,400	2,400
Total Missional Partners	168,750	100,905	100,906	(0)	157,015	127,314
Total Expenses	676,996	361,498	374,321	(12,823)	703,845	679,261
Net Total	(19,087)	(34,080)	(52,504)	18,424	(60,212)	(21,818)