

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 2.00% 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 | 64,356 |
| 151301 PL Housing | 41,262 | 21,250 | 21,250 | 0 | 42,500 | 43,350 |
| 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 | 39,259 |
| 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 | 8,174 |
| Total Presbytery Leader/EP | 158,864 | 77,783 | 83,316 | (5,533) | 166,632 | 168,139 |
| 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 |

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10,322

Per Capita Rate

\$43.50

GA Per Capita

\$10.84

Synod Per Capita

\$4.25

Uncollected

18%

Salary treatment

2.00% 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 |
|--|-----------------|----------------------|---------------------|-----------------------|-----------------|----------------------|
| 151430 FA Group Term Life | 120 | 60 | 60 | - | 120 | 120 |
| 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 | 48,537 |
| 151712 RSS/SC Housing | 27,300 | 14,060 | 14,060 | 0 | 28,119 | 28,681 |
| 151713 RSS/SC Pension/Medical | 28,665 | 14,762 | 14,763 | (0) | 29,525 | 33,204 |
| 151714 R&SC SECA | 5,623 | 2,895 | 2,896 | (0) | 5,791 | 5,907 |
| 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 | 119,829 |
| Total Compensation | 409,602 | 205,487 | 211,491 | (6,004) | 422,982 | 432,596 |
| Total Administration | 462,893 | 237,684 | 240,115 | (2,431) | 480,230 | 490,944 |
| 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 | 678,858 |
| Net Total | (19,087) | (34,080) | (52,504) | 18,424 | (60,212) | (21,414) |