

Presbytery of St. Augustine
Proposed Budget Detail
For the Year Ending December 31, 2017

	2016 Budget	Actual thru 12/31/16	2017 Proposed Budget	Variances	
				2016 Budget v 2016 Actual	2016 Actual v 2017 Budget
REVENUES					
Acceptances					
<u>Unified Giving</u>					
Unified Giving	540,000	532,780	520,000	(7,220)	(12,780)
Total Unified Giving	540,000	532,780	520,000	(7,220)	(12,780)
<u>Selected Giving</u>					
Selected General Assembly	40,000	45,534	40,000	5,534	(5,534)
Selected Presbytery	5,000	7,363	5,000	2,363	(2,363)
Total Selected Giving	45,000	52,896	45,000	7,896	(7,896)
Total Acceptances	585,000	585,676	565,000	676	(20,676)
Other Receipts					
Investment Income (See Footnote 1)	36,000	43,867	60,000	7,867	16,133
Other Income	3,000	166	0	(2,834)	(166)
Foundation Earnings	2,300	1,775	1,000	(525)	(775)
Undesignated Reserve Usage	0	0	0	0	0
Total Other Receipts	41,300	45,808	61,000	4,508	15,192
Other Funds Used					
TIM Community Development Transfer	5,000	5,000	5,000	0	0
Total Other Funds Used	5,000	5,000	5,000	0	0
TOTAL REVENUES	631,300	636,484	631,000	5,184	(5,484)
EXPENSES					
Congregational Ministry/Missional Community					
<u>Crisis Response Teams</u>					
Crisis Response Training and Expenses	1,000	0	1,000	1,000	(1,000)
Support for Churches in Crisis	0	0	0	0	0
Crisis Response Mileage	500	0	500	500	(500)
A/C Expense -Fleming Island	0	20,653	0	(20,653)	20,653
Translation Services	1,500	406	1,000	1,094	(594)
Restricted Income toward NCD mortgage -Armistead	(8,000)	(7,163)	(8,000)	(837)	837
Mortgage Principal Pmts	24,147	23,743	24,000	404	(257)
Interest -Fleming Island	29,789	30,193	29,000	(404)	1,193
Total Congregational Ministries/Missional Commun.	48,936	67,832	47,500	(18,896)	20,332
Leadership Ministries					
<u>Candidates and Inquirers</u>					
Candidate Financial Support	1,500	1,500	4,500	0	(3,000)
Career Counseling Center	1,750	140	2,000	1,610	(1,860)
Consultations and Final Assessment	3,500	2,075	3,500	1,425	(1,425)
CPM Supplies/manuals	500	28	500	472	(472)
<u>Pastoral Support</u>					
Pastoral Support Groups	1,000	0	1,000	1,000	(1,000)
BOP Shared Grants		750	4,800	(750)	(4,050)
Clergy Retreats	7,000	0	5,000	7,000	(5,000)
Pastor Counseling Center	5,400	5,400	5,400	0	0
Counseling Scholarships	2,100	1,280	2,100	820	(820)
Counseling Endowment -Jacksonville	(7,500)	(7,500)	(7,500)	0	0
<u>Leadership Training</u>					
Officer Training	1,000	176	1,000	825	(825)
Enrichment	3,500	0	3,500	3,500	(3,500)
New Resources	1,000	240	0	760	240
<u>Youth and Youth Leadership</u>					
Youth Professionals	1,500	520	1,500	980	(980)
Triennium	2,400	3,300	3,000	(900)	300
Total Leadership Ministries	24,650	7,908	30,300	16,742	(22,392)
Montgomery Conference Center Contribution					
Montgomery Center Contribution	65,000	65,000	65,000	0	0
Total Montgomery Center Contribution	65,000	65,000	65,000	0	0

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<u>PRESBYTERY COUNCIL</u>					
<u>Personnel Committee</u>					
<u>Executive Presbyter (See Footnote 2)</u>					
Salary	77,250	77,050	19,313	200	57,737
Continuing Education	1,000	1,042		(42)	1,042
Benefits Package	28,196	28,208	7,049	(12)	21,159
FICA	5,910	6,582	1,477	(672)	5,105
Auto Expenses -EP	2,500	3,458		(958)	3,458
Travel and Expenses -EP	2,500	1,862		638	1,862
Automobile Fund -EP	1,000	1,000		0	1,000
Total Executive Presbyter	118,356	119,202	27,839	(846)	91,363
<u>Stated Clerk</u>					
Salary	0	2,627	31,490	(2,627)	(28,863)
Housing	20,000	20,000	20,000	(0)	0
SECA	1,530	1,731	3,939	(201)	(2,208)
Auto Expenses			2,500	0	(2,500)
Expenses - Travel, Meals, Etc.	2,500	2,258	2,500	242	(242)
Continuing Ed	850	1,599	1,000	(749)	599
Total Stated Clerk	24,880	28,216	61,429	(3,336)	(33,213)
<u>Communication Coordinator</u>					
Salary	38,950	20,685	30,000	18,265	(9,315)
Benefits Package	13,633	7,800		5,833	7,800
FICA	2,980	1,575	2,295	1,405	(720)
Total Communication Coordinator	55,563	30,059	32,295	25,504	(2,236)
<u>Area Relationship Coordinators</u>					
Salaries			19,200	0	(19,200)
Expenses - Travel, Meals, Etc.			4,800	0	(4,800)
Total Area Relationship Coordinators	0	0	24,000	0	(24,000)
<u>Financial Secretary</u>					
Salary	47,459	47,459	47,459	(0)	0
Benefits Package	16,611	16,283	14,500	328	1,783
FICA	3,631	3,631	3,631	1	(1)
Total Financial Secretary	67,701	67,373	65,590	328	1,783
<u>Other Presbytery Leadership</u>					
Total Presbytery Leadership and Other Admin Staff	266,500	177,477	243,971	21,651	55,914
<u>Summer/Seasonal Staff</u>					
Salaries	50,000	51,642	50,000	(1,642)	1,642
FICA-Fees	3,825	3,960	3,825	(135)	135
Payroll Processing Fees	1,175	494	1,175	681	(681)
Total Summer/Seasonal Staff	55,000	56,096	55,000	(1,096)	1,096
<u>Meeting and Worship Planning</u>					
Meeting Expenses	1,000	1,905	2,000	(905)	(96)
Minutes	200		200	200	(200)
Speakers' Honoraria and Expenses	1,000	212	500	788	(288)
<u>Review and Evaluation</u>					
Annual Report	100	61	62	39	(1)
Discernment and Design	0	752	500	(752)	252
Total Presbytery Council	323,800	303,875	302,233	19,925	1,642
<u>Governing Body Expenses</u>					
<u>General Assembly and Synod</u>					
OGA and Mid-Council Meetings Expense	5,000	13,279	5,000	(8,279)	8,279
General Assembly United	17,000	17,000	17,000	0	0
General Assembly Selected	40,000	47,814	40,000	(7,814)	7,814
Per Capita paid, not collected	0		0	0	0
Synod of South Atlantic Mission	7,000	7,000	7,000	0	0
Synod of South Atlantic Per Capita	20,000	20,000	20,000	0	0
Presbytery				0	0
Clergy/Educator Meal Expenses	1,000	200	1,000	800	(800)
Committee/Commission Meals	2,000	3,697	2,400	(1,697)	1,297
Conference Calls	1,000	1,870	2,000	(870)	(130)
Disaster Assistance Commission (Salary Contribution)	6,000	6,000	6,000	0	0
Dues and Subscriptions	200	59	60	141	(1)

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General Operating Expenses	2,500	2,797	2,500	(297)	297
Legal Expenses	3,000	37,987	5,000	(34,987)	32,987
Permanent Judicial Commission expenses	200	0	200	200	(200)
Administrative Commission Expense	1,000	0	5,000	1,000	(5,000)
Mileage Reimbursement	750	687	750	63	(63)
Moderator's Expenses	2,500	23	2,500	2,477	(2,477)
Presbytery Consultant	0	30,232	10,000	(30,232)	20,232
Montgomery Consultant	0	15,621	0	(15,621)	15,621
Total Governing Body Expenses	109,150	204,265	126,410	(95,115)	77,855
Administrative Expenses					
Audit	10,000	9,796	10,000	204	(204)
Building -Major Repair Fund	0		4,800	0	(4,800)
Building Maintenance	2,000	1,044	2,000	956	(956)
Computer Program/Monthly Maintenance	2,000	3,564	3,500	(1,564)	64
Computer/Printer/Equipment	1,000	1,235	1,500	(235)	(265)
Copy Machine	3,500	6,839	4,800	(3,339)	2,039
Electricity	3,000	2,018	3,000	982	(982)
Grounds	1,400	1,080	1,400	320	(320)
Insurance	11,000	8,461	11,000	2,539	(2,539)
Interest due MPCC on Loan Proceeds	4,000	0	0	4,000	0
Internet Access	2,500	3,952	2,500	(1,452)	1,452
Janitorial	1,400	1,404	1,400	(4)	4
Loan Amortization	0	205	225	(205)	(20)
Office Equipment	500	0	500	500	(500)
Office Equipment Repair and Maintenance	250	1,751	500	(1,501)	1,251
Office Supplies	3,000	1,916	3,000	1,084	(1,084)
Payroll Processing	2,400	2,454	2,400	(54)	54
Postage	2,500	2,889	2,000	(389)	889
Software	500	119	500	381	(381)
Telephone	7,000	7,209	6,000	(209)	1,209
Water and Sewer	1,200	1,164	1,200	36	(36)
Total Administration and Finance	59,150	57,100	62,225	2,050	(5,125)
TOTAL EXPENSES	630,686	705,980	633,668	(75,294)	72,312
NET CASH SURPLUS (SHORTFALL)	614	(69,497)	(2,668)	(70,111)	66,829

Footnote:

- (1) - Investment income projection is based on adoption of new investment vehicle as well as additional funds invested..
- (2) - Contingency item-matter in dispute.
- (3) - It was decided at a combined Presbytery Council/Trustees meeting that the Presbytery would absorb shortfalls of MPCC in the form of a loan to MPCC.
- (4) -Actual numbers for 2016 included

The following other cash expenditures are anticipated but the amounts are unknown - estimates have been used

Proceeds from Sale of Northside Property	(333,117)	
Fleming Island - Operating and Building Mortgage	211,897	150,000
Legal Fees and Expenses		20,000
Normandy Operating		8,000
Montgomery Center Shortfall Contribution (See Footnote 3)	13,357	85,516
Highlands Gainesville Operating		???
Total Contingent Cash Expenditures (Revenues)	(107,863)	263,516
Net Cash Surplus (Shortfall) after contingencies	38,366	(266,184)