

**Presbytery of St. Augustine**  
 Operating Budget Detail  
 For the Year Ending December 31, 2018

				Variances	
	2017 Budget	Preliminary Actual thru 12/31/17	2018 Proposed Budget	2017 Budget v 2017 Actual	2017 Actual v 2018 Budget
<b>REVENUES</b>					
<u>Unified Giving</u>					
Unified Giving (See Footnote 3)	490,000	471,059	450,000	(18,941)	(21,059)
<b>Total Unified Giving</b>	<b>490,000</b>	<b>471,059</b>	<b>450,000</b>	<b>(18,941)</b>	<b>(21,059)</b>
<u>Selected Giving</u>					
Selected General Assembly	40,000	36,862	40,000	(3,138)	3,138
Selected Presbytery	5,000	943	5,000	(4,057)	4,057
<b>Total Selected Giving</b>	<b>45,000</b>	<b>37,805</b>	<b>45,000</b>	<b>(7,195)</b>	<b>7,195</b>
<b>Total Acceptances</b>	<b>535,000</b>	<b>508,864</b>	<b>495,000</b>	<b>(26,136)</b>	<b>(13,864)</b>
<u>Other Receipts</u>					
Investment Income (See Footnote 1)	60,000	76,697	85,000	16,697	8,303
Other Income	0	4,907	0	4,907	(4,907)
Foundation Earnings	1,000	582	1,000	(418)	418
Undesignated Reserve Usage	0	(5,120)	0	(5,120)	5,120
<b>Total Other Receipts</b>	<b>61,000</b>	<b>77,065</b>	<b>86,000</b>	<b>16,065</b>	<b>8,935</b>
<u>Other Funds Used</u>					
TIM Community Development Transfer	5,000	10,000	5,000	5,000	(5,000)
<b>Total Other Funds Used</b>	<b>5,000</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>	<b>(5,000)</b>
<b>TOTAL REVENUES</b>	<b>601,000</b>	<b>595,929</b>	<b>586,000</b>	<b>(5,071)</b>	<b>(9,929)</b>
<b>EXPENSES</b>					
<u>Coordinating Council</u>					
<u>General Assembly and Synod</u>					
OGA and Mid-Council Meetings Expense	5,000	1,346	5,000	3,654	(3,654)
General Assembly Unified	17,000	15,583	17,000	1,417	(1,417)
General Assembly Selected	40,000	36,862	40,000	3,138	(3,138)
Synod of South Atlantic Mission	7,000	6,417	7,000	583	(583)
Synod of South Atlantic Per Capita	20,000	18,333	21,062	1,667	(2,728)
<u>Presbytery</u>					
Meeting Expenses	2,000	1,633	2,000	367	(367)
Staff Mileage Expense	750	362	750	388	(388)
Minutes	200	0	200	200	(200)
Speakers' Honoraria and Expenses	500	0	500	500	(500)
Committee/Commission Meals	2,400	3,191	2,400	(791)	791
General Operating Expenses	2,500	2,833	2,500	(333)	333
Moderator's Expenses	2,500	1,398	2,500	1,102	(1,102)
<b>Total Coordinating Council</b>	<b>99,850</b>	<b>87,958</b>	<b>100,912</b>	<b>11,892</b>	<b>(12,953)</b>
<u>Permanent Judicial Commission</u>					
Permanent Judicial Commission expenses	200	0	200	200	(200)
<b>Total PJC</b>	<b>200</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>(200)</b>
<u>Relationship Coordinating</u>					
All Region Gathering	5,000	0	5,000	5,000	(5,000)
Region Gatherings – Region S	0	0	2,132	0	(2,132)
Region Gatherings – Region G	0	0	2,000	0	(2,000)
Region Gatherings – Region E	0	0	1,000	0	(1,000)
Region Gatherings – Region J	0	0	2,025	0	(2,025)
<u>Reconciliation</u>					
Crisis Response Training and Expenses	1,000	0	1,000	1,000	(1,000)
Crisis Response Mileage	500	0	500	500	(500)
Administrative Commission Expense	5,000	0	5,000	5,000	(5,000)
Restricted Income toward NCD mortgage -Armistead	(8,000)	(7,329)	(8,000)	(671)	671
Mortgage Principal Pmts	22,000	22,699	0	(699)	22,699
Interest -Fleming Island	26,583	26,743	0	(160)	26,743
<u>Communications</u>					
Conference Calls	1,000	2,079	2,500	(1,079)	(421)
Computer Program/Monthly Maintenance	3,500	3,181	3,500	319	(319)
Internet Access	2,500	3,360	3,500	(860)	(140)
<u>Youth Outreach</u>					
Youth Professionals	1,500	1,624	1,500	(124)	124
Triennium	3,000	3,000	3,000	0	0
<u>Montgomery Conference Center Contribution</u>					
Montgomery Center Contribution	65,000	68,713	65,000	(3,713)	3,713
<u>Disaster Preparation &amp; Assistance</u>					
Disaster Assistance Commission (Salary Contribution)	6,000	6,000	9,000	0	(3,000)
<b>Total Relationship Coordinating</b>	<b>134,583</b>	<b>130,071</b>	<b>98,657</b>	<b>4,512</b>	<b>31,414</b>

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<b>Member Preparation &amp; Call</b>					
<i>Candidates and Inquirers</i>					
Candidate Financial Support	4,500	4,450	4,500	50	(50)
Career Counseling Center	2,000	0	2,000	2,000	(2,000)
Consultations and Final Assessment	3,500	150	3,500	3,350	(3,350)
CPM Supplies/manuals	500	0	500	500	(500)
Translation Services	1,000	0	1,000	1,000	(1,000)
<b>Total Member Preparation &amp; Call</b>	<b>11,500</b>	<b>4,600</b>	<b>11,500</b>	<b>6,900</b>	<b>(6,900)</b>
<b>Leadership Development &amp; Care</b>					
<i>Problem Resolution</i>					
Pastoral Support Groups	1,000	0	1,000	1,000	(1,000)
BOP Shared Grants	4,800	3,215	4,800	1,585	(1,585)
Pastor Counseling Center	5,400	4,950	5,400	450	(450)
Counseling Scholarships	2,100	1,320	2,100	780	(780)
Counseling Endowment -Jacksonville	(7,500)	(7,500)	(7,500)	0	0
<i>Training</i>					
Clergy/Educator Meal Expenses	1,000	168	1,000	832	(832)
Officer Training	1,000	(115)	1,000	1,115	(1,115)
Enrichment	3,500	0	3,500	3,500	(3,500)
<b>Total Leadership Development &amp; Care</b>	<b>11,300</b>	<b>2,038</b>	<b>11,300</b>	<b>9,262</b>	<b>(9,262)</b>
<b>Personnel</b>					
<i>Relationship Coordination Director</i>					
Salary (see Footnote 5)	19,313	19,113	45,833	201	(26,721)
Continuing Education			1,000	0	(1,000)
Benefits Package	7,049	7,904	11,229	(855)	(3,325)
FICA/SECA	1,477	1,477	3,506	(0)	(2,029)
Auto Expenses			2,083	0	(2,083)
Travel and Expenses			2,083	0	(2,083)
<b>Total Director</b>	<b>27,839</b>	<b>28,493</b>	<b>65,735</b>	<b>(654)</b>	<b>(37,241)</b>
<i>Stated Clerk</i>					
Salary (See Footnote 4)	31,490	30,212	22,873	1,278	7,340
Housing	20,000	19,167	20,000	833	(833)
SECA	3,939	3,778	3,280	161	498
Auto Expenses	2,500	1,481	2,500	1,019	(1,019)
Expenses - Travel, Meals, Etc.	2,500	1,282	2,500	1,218	(1,218)
Continuing Ed	1,000	0	1,000	1,000	(1,000)
<b>Total Stated Clerk</b>	<b>61,429</b>	<b>55,921</b>	<b>52,153</b>	<b>5,508</b>	<b>3,768</b>
<i>Communication Coordinator</i>					
Salary	21,101	11,971	30,000	9,130	(18,029)
FICA	1,614	916	2,295	698	(1,379)
<b>Total Communication Coordinator</b>	<b>22,715</b>	<b>12,886</b>	<b>32,295</b>	<b>9,829</b>	<b>(19,409)</b>
<i>Area Relationship Coordinators</i>					
Salaries & Housing	14,733	9,600	31,200	5,133	(21,600)
Expenses – Mileage, Travel, Meals, Etc.	4,800	159	6,000	4,641	(5,841)
<b>Total Area Relationship Coordinators</b>	<b>19,533</b>	<b>9,759</b>	<b>37,200</b>	<b>9,774</b>	<b>(27,441)</b>
<i>Financial Secretary</i>					
Salary	47,459	45,482	47,459	1,977	(1,977)
Benefits Package	14,500	14,156	14,500	344	(344)
FICA	3,631	3,479	3,631	152	(152)
<b>Total Financial Secretary</b>	<b>65,590</b>	<b>63,116</b>	<b>65,590</b>	<b>2,474</b>	<b>(2,474)</b>
<i>Other Presbytery Leadership</i>					
<b>Total Presbytery Leadership and Other Admin Staff</b>	<b>229,924</b>	<b>97,301</b>	<b>285,790</b>	<b>26,930</b>	<b>(52,882)</b>
<i>Summer/Seasonal Staff</i>					
Salaries	50,000	47,123	50,000	2,877	(2,877)
FICA-Fees	3,825	3,590	3,825	235	(235)
Payroll Processing Fees	1,175	575	1,175	600	(600)
<b>Total Summer/Seasonal Staff</b>	<b>55,000</b>	<b>51,287</b>	<b>55,000</b>	<b>3,713</b>	<b>(3,713)</b>
<b>Total Personnel</b>	<b>284,924</b>	<b>221,463</b>	<b>340,790</b>	<b>30,643</b>	<b>(86,509)</b>
<b>Legal</b>					
Legal Expenses	5,000	3,978	5,000	1,022	(1,022)
<b>Total Legal</b>	<b>5,000</b>	<b>3,978</b>	<b>5,000</b>	<b>1,022</b>	<b>(1,022)</b>

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<b>Finance</b>					
Audit	10,000	9,864	10,000	136	(136)
Building -Major Repair Fund	4,800	4,800	4,800	0	0
Building Maintenance	2,000	880	2,000	1,120	(1,120)
Computer/Printer/Equipment	1,500	3,843	1,500	(2,343)	2,343
Copy Machine	4,800	5,109	4,800	(309)	309
Dues/Subscriptions/Corporate Report	122	118	122	4	(4)
Electricity	3,000	1,674	3,000	1,326	(1,326)
Grounds	1,400	1,870	1,400	(470)	470
Insurance	11,000	18,784	19,000	(7,784)	(216)
Janitorial	1,400	1,404	1,400	(4)	4
Loan Amortization	225	0	225	225	(225)
Office Equipment	500	0	500	500	(500)
Office Equipment Repair and Maintenance	500	0	500	500	(500)
Office Supplies	3,000	1,582	3,000	1,418	(1,418)
Payroll Processing	2,400	2,405	3,000	(5)	(595)
Postage	2,000	1,390	2,000	610	(610)
Shipping Fee to PHS	0	0	1,200	0	(1,200)
Software	500	51	500	449	(449)
Telephone	6,000	5,737	6,000	263	(263)
Water and Sewer	1,200	1,094	1,200	106	(106)
<b>Total Finance</b>	<b>56,347</b>	<b>60,606</b>	<b>66,147</b>	<b>(4,259)</b>	<b>(5,541)</b>
Discern and Design	500	0	0	500	0
Presbytery Consultant	5,669	5,669	0	0	5,669
<b>TOTAL EXPENSES</b>	<b>609,873</b>	<b>516,382</b>	<b>634,506</b>	<b>60,673</b>	<b>(85,306)</b>
<b>NET CASH SURPLUS (SHORTFALL)</b>	<b>(8,873)</b>	<b>79,547</b>	<b>(48,506)</b>	<b>55,602</b>	<b>(95,235)</b>

**Footnote:**

- (1) - Investment income projection is based on a conservative 5% return. This is not guaranteed.  
 (2) - This line item reflects the budgeted shortfall of MPCC. The presbytery defers until May 1 the treatment of that deficit for accounting purposes.  
 (3) - Unified Giving based on what we would anticipate receiving. We would expect to adjust based on actual pledges in early 2018.  
 (4) - Stated Clerk Salary is calculated based on \$31,490 through 03/31/18 then \$20,000 for remainder of 2018  
 (5) - Relationship Coordination Director Salary is calculated based ten months for 2018 as this position has not yet been filled.

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

Normandy Operating		8,000
Montgomery Center Shortfall Contribution (See Footnote 2)		73,385
Highlands Gainesville Operating		???
<b>Total Contingent Cash Expenditures (Revenues)</b>	<b>0</b>	<b>81,385</b>
<b>Net Cash Surplus (Shortfall) after contingencies</b>	<b>79,547</b>	<b>(129,891)</b>