

2015 Lehigh Presbytery Admin and Mission Budget

Approved November 18, 2014

ADMINISTRATIVE EXPENDITURES	2014 Budget	2015 Proposed Budget	NOTES
Administrative Personnel Expenses	155,198	133,299	
Office Manager	59,033	59,493	
Salary	40,586	40,586	One additional vacation week (for a total of five) to compensate for the absence of a raise in 2015.
Board of Pensions dues			
Medical - Member only (23% in 2014 and 2015)	9,660	10,120	Minimum dues basis: \$42,000 in 2014; \$44,000 in 2015
Pension (11%)	4,464	4,464	
Death & Disability (1%)	406	406	
Medical Supplement (2%)	812	812	
Continuing Education	0	0	
FICA (SS & Medicare) Payroll Tax (7.65%)	3,105	3,105	
Bookkeeper2014/ Synod of the Trinity 2015	42,882	5,200	Synod personnel will do basic bookkeeping, check writing and report generation; Robin will deposit income and provide the Synod with documentation; the Treasurer or Teaching Presbyter will authorize expenditures. Synod charge is \$100/week.
Part-Time Stated Clerk		15,000	Recommended by the Lead Team (to be paid from the Developer's Account)
Teaching Presbyter (TP)/Stated Clerk	52,784	53,306	50% Transferred from TP Total Compensation in Mission Budget
Support Staff Expenses	500	300	
Staff Mileage	250	300	
Other Staff Continuing Ed	250	0	
Building & Utility Expenses	6,200	5,600	
Shared Bldg Expenses-FPC, Atwn	1,000	600	Office staff and a few volunteers have assumed responsibility for office cleanliness.
Electricity	2,500	2,200	
Telephone	1,500	1,500	
Cell Phone	1,200	1,300	
Office Expenses	5,000	3,450	
Office Supplies	1,550	1,400	
Copy Machine	750	600	
Postage & Shipping	2,350	1,200	Postage meter leas payments eliminated in 2014
Misc. Expenses	350	250	Includes staff meals and Presbytry meetings
Equipment and Maintenance	2,050	2,800	
Furniture/Non-Comp Equip Purch.	200	300	
Computer Purchases & Repair	500	1,000	
Internet & Website Services	1,200	1,300	
Non-Computer Equipment Repair	150	200	
Presbytery Business Expenses	10,250	10,300	
Moderator Expenses	0	0	
Committee Expenses	500	300	
Legal Fees	1,000	1,000	
Audit	7,000	7,200	
Payroll Service	1,750	1,800	
Insurance	4,900	4,900	
TOTAL ADMINISTRATIVE EXPENDITURES	183,598	160,349	

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ADMINISTRATIVE INCOME	2014 Budget	2015 Proposed Budget	NOTES
Presbytery Per Capita			2015 Per Capita based on 1/1/14 membership, 8352
Projected Presbytery Per Capita Income	155,316	125,000	2015 estimate based on 2012, 2013 and 9 months of 2014
Admin Budget Surplus/(Deficit)	(28,282)	(35,349)	
PER CAPITA SUMMARY			NOTES
Total Per Member	27.13	27.33	
G.A.	7.02 (6.87)	7.07	Presbytery voted to pay the \$0.15 increase in GA per capita assessment from the Developer's Account in 2014. The 2015 budget envisions the churches paying 100% of the GA per capita assessment.
Synod	2.20	2.20	
Presbytery	18.06	18.06	Presbytery voted to keep the 2014 per capita at the 2013 level and use the Developer's Account to cover the deficit. The same per capita is recommended for 2015. The theoretical income from 8352 members (1/1/14 membership) at \$18.06 per member is \$150,837. A more realistic estimate of income is \$125,000 as noted above. Any income in excess of \$125,000 will decrease the amount needed from the Developer's Account.
GA & Synod Per Capita			
G.A. Per Capita	60,372	59,049	Based on 1/1/14 membership (8352) and an assessment of \$7.07 per member. Treasurer will notify GA of 1/1/15 membership early in 2015 and assessment will be
Synod Per Capita	18,920	18,374	Based on 1/1/14 membership (8352) and an assessment of \$2.20 per member. Treasurer will notify Synod of 1/1/15 membership early in 2015 and assessment may be adjusted.

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MISSION EXPENDITURES	2014 Budget	2015 Proposed Budget	NOTES
Teaching Presbyter (TP) Compensation (Mission Portion -- half of total package)	52,784	53,306	
Total TP Compensation Package	105,568	106,612	
Salary	69,575	69,575	No increase in 2015 except for Presbytery-paid increase in medical dues (1.5%) to cover family expenses
Board of Pensions dues			
Medical - Mbr+family (23%in 2014; 24.5% in 2015)	16,002	17,046	
Pension (11%)	7,653	7,653	
Death & Disability (1%)	696	696	
Medical Supplement (2% of total Salary)	1,392	1,392	Vouchered (not included in effective salary per BoP rep)
Continuing Education	750	750	Vouchered
Teaching Presbyter Expenses	9,500	9,500	
Travel Expenses	6,000	6,000	Vouchered
Meal Expenses	2,000	2,000	Vouchered
Other Professional Expenses	250	250	Vouchered
Books & Periodicals	250	250	Vouchered
G.A. Expenses	1,000	1,000	Vouchered 50% of reserve for 2016 GA.
50% of TP budget transferred to Admin Budget	(52,784)	(53,306)	(For information purposes only)
Budgeted Mission Support	40,000	0	
Brainerd Presbyterian Center	40,000	0	
Trail Ministry (Church of the Mtn)	0	0	
Presbyterian Sr. Living	0	0	
Presbytery Grants	15,000	8,000	
C-Change Grants	10,000	5,000	
Pastors' Emergency Fund	5,000	3,000	
Committees & Care Teams Expense	6,000	3,300	
C.P.M.-Evals & Scholarships	1,000	800	
Special Lead Team Projects	5,000	2,500	SHARE - misc expenses
Other Presbytery Expenses	2,225	2,375	
Resource Center Operations	350	500	
Youth Events (Triennium)	1,875	1,875	
Total MISSION EXPENDITURES	116,009	66,981	
MISSION INCOME	2014 Budget	2015 Proposed Budget	NOTES
Presbytery Mission Income	100,000	80,000	Shared/Non-designated Mission Income - estimate
C-Change Grants from Developer's Account	10,000	5,000	
Total MISSION FUNDS AVAILABLE	110,000	85,000	
Mission Surplus/(Deficit)	(6,009)	18,019	
Transfers from Reserves			
Developer's Account	6,009	0	
Mission Budget Surplus/(Deficit)	0	18,019	
Admin and Mission Surplus (Deficit)		(17,330)	Any deficit will be covered by the Developer's Account.
Uncommitted balance in the Developer's Account as of 7/3		252,730	As of 9/30/2014
Anticipated 2014 deficit - Admin and Mission		55,000	
Anticipated 2014 deficit - Brainerd Payroll		75,000	
Available \$\$ for 2015 and beyond		122,730	