

# Salem Presbytery 2023 Approved Budget

Approved 11-15-2022

	2023 Approved	2022 Amended	2022 Original	\$ Change from Amend
<i>See Budget Notes on Page 3</i>				
<b>1 REVENUE</b>				
2 <sup>1</sup> Per Capita - Presbytery	441,299	430,100	430,100	11,199
3 Per Capita - GA	116,108	106,400	106,400	9,708
4 Per Capita - Synod	22,593	23,500	23,500	(907)
5 <sup>2</sup> Other Receipts	20,000	10,400	10,400	9,600
6 Investment Income	20,000	20,000	20,000	
7 Interest	500	600	600	(100)
8 Reimbursement - El Buen	71,940	70,951	-	989
9 <sup>3</sup> EC Approved Use of Designated Reserves	116,711	80,000	-	36,711
10 Campus Ministries Designated Fund	-	5,469	-	(5,469)
11 <sup>4</sup> Withdrawal from Undesignated Reserves	15,849	25,000	25,000	(9,151)
<b>12 TOTAL REVENUE</b>	<b>825,000</b>	<b>772,420</b>	<b>616,000</b>	<b>52,580</b>
<b>13 EXPENDITURES</b>				
<b>14 CAMPUS MINISTRY</b>				
15 ASU	18,048	18,048	18,048	
16 NC School of the Arts	4,096	4,096	4,096	
17 St James at A&T	16,832	16,832	16,832	
18 Ukirk of Greensboro	26,752	26,752	26,752	
19 <sup>5</sup> W-S Area Campus Ministry	9,920	15,389	9,920	(5,469)
20 W-S State - Grace Pres	5,280	5,280	5,280	
21 <b>Campus Ministry Total</b>	<b>80,928</b>	<b>86,397</b>	<b>80,928</b>	<b>(5,469)</b>
<b>22 SEND</b>				
23 GA Shared Mission	-	-	-	
24 <sup>6</sup> Per Capita - General Assembly	116,108	106,400	106,400	9,708
25 <sup>7</sup> Per Capita - Synod Mid-Atlantic	22,593	23,500	23,500	(907)
26 NC Council of Churches	1,000	1,000	1,000	
27 <b>Send Total</b>	<b>139,701</b>	<b>130,900</b>	<b>130,900</b>	<b>8,801</b>
<b>28 COMMITTEES/COUNCIL</b>				
29 Church Growth/Transformation	250	250	250	
30 Committee on Ministry	10,000	10,000	10,000	
31 Council	-	-	-	
32 <sup>8</sup> Engagement Pastors	10,800	10,800	10,800	
33 Personnel	-	-	-	
34 Preparation for Ministry	9,535	9,535	9,535	
35 Resource Center	1,620	1,620	1,620	
36 Stated Clerk	2,000	2,600	2,600	(600)
37 Youth	4,000	4,750	4,750	(750)
38 Other Related Commissions	300	400	400	(100)
39 (Stewardship = \$0; Missions = \$200; Representation = \$100)				
40 <b>Committees/Council Total</b>	<b>38,505</b>	<b>39,955</b>	<b>39,955</b>	<b>(1,450)</b>

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41 <b>ADMINISTRATION</b>				
42 <sup>9</sup> <b>Compensation</b>				
43 Salaries	243,707	209,015	174,400	34,692
44 Housing	41,667	42,308	25,000	(641)
45 Salary - SECA	13,342	11,070	7,100	2,272
46 Insurance/Benefits	115,603	99,557	77,850	16,046
47 FICA/Medicare	8,488	8,200	8,200	288
48 Staff Appreciation	250	250	250	
49 <b>Compensation Total</b>	<b>423,057</b>	<b>370,400</b>	<b>292,800</b>	<b>52,657</b>
50 <b>Compensation - Hispanic Ministry</b>				
51 Hispanic Ministry Compensation	71,940	70,951	-	989
52 <b>Compensation - Hispanic Ministry Total</b>	<b>71,940</b>	<b>70,951</b>	<b>-</b>	<b>989</b>
53 <b>Continuing Education</b>				
54 General/Administrative Presbyter	2,000	2,400	2,400	(400)
55 Other Employees	-	500	500	(500)
56 Communications Director	-	500	500	(500)
57 Presbyter of Transformation	1,000	800	-	200
58 <b>Continuing Education Total</b>	<b>3,000</b>	<b>4,200</b>	<b>3,400</b>	<b>(1,200)</b>
59 <b>Travel &amp; Professional Expenses</b>				
60 General Presbyter	7,500	9,000	9,000	(1,500)
61 Presbyter of Transformation	2,000	1,600	-	400
62 Communications Director	1,000	1,000	1,000	
63 Other Staff	1,000	1,500	1,500	(500)
64 Engagement Pastors	2,500	2,500	2,500	
65 <b>Travel &amp; Professional Expenses Total</b>	<b>14,000</b>	<b>15,600</b>	<b>14,000</b>	<b>(1,600)</b>
66 <b>Communications</b>				
67 Telephone/Internet	5,600	6,000	6,000	(400)
68 Computer	8,500	8,800	8,800	(300)
69 Website	400	500	500	(100)
70 <b>Communications Total</b>	<b>14,500</b>	<b>15,300</b>	<b>15,300</b>	<b>(800)</b>
71 <b>Administrative Expenses</b>				
72 Dues & Subscriptions	-	100	100	(100)
73 Office Supplies	1,000	1,000	1,000	
74 Postage/Copying/Printing	5,100	5,100	5,100	
75 Professional Fees	13,000	13,000	13,000	
76 Bank & Payroll Fees	2,300	2,300	2,300	
77 Miscellaneous	1,369	1,217	1,217	152
78 <b>Administrative Expenses Total</b>	<b>22,769</b>	<b>22,717</b>	<b>22,717</b>	<b>52</b>
79 <b>Insurance</b>				
80 Insurance	16,600	16,000	16,000	600
81 <b>Insurance Total</b>	<b>16,600</b>	<b>16,000</b>	<b>16,000</b>	<b>600</b>
82 <b>TOTAL EXPENDITURES</b>	<b>825,000</b>	<b>772,420</b>	<b>616,000</b>	<b>52,580</b>

**Notes to the 2023 Budget Proposal:**

- 1 *Per Capita - Presbytery* - we are asking our churches for an increase in per capita from \$40 to \$41. Meeting this ask provides the necessary funding for our staffing model and allows for an increase in our per capita to General Assembly.
- 2 *Other Receipts* - This is not new revenue. The \$9,600 increase is related to one of the 2 programs Salem Presbytery participates in through Brotherhood Mutual (Safe Ministry Program & Ministry Partner Program). In 2022, we did not budget \$10,000 for the Safe Ministry Program because of an insurance claim by El Buen for a roof replacement but it was received. We are anticipating receipt of this \$10,000 in 2023. The Safe Ministry Program is on a historical claims basis and we do not know if Salem Presbytery will be penalized for this claim.
- 3 *EC Approved Reserves* - Executive Council Approved Reserves from the Strategic Initiatives Fund to fund the Designated Presbyter position. 10 months of the funds were approved in 2022 in the initial 18-month contract for the Designated Presbyter for Transformational Ministry position. November & December 2023 will be additional funds from the Strategic Initiatives fund (\$23,342). This includes a 4% increase for the proposed salary adjustment plus associated benefits and 2% increase in Board of Pension requirements.
- 4 *Withdrawal from Undesignated Reserves* - used to balance the budget. If churches increase their per capita contributions and the number of churches increase their support, our Presbytery will not have to rely on our already depleted reserve funds. It is the intent not to have to use reserves to cover operating expenses.
- 5 *Campus Ministries* - in 2022, W-S Area Campus Ministry received an extra stipend from the Campus Ministry Designated Fund in order to fully fund their program in 2022. The W-S Area Campus Ministry is seeking new ministry partners to help fund their budget in 2023. The 2023 budget is back to the 2022 original allocation.
- 6 *Per Capita - General Assembly* - the increase reflected in this area is due to the increase in G.A. per capita of \$9.85 per member 2023. The full apportionment for 2023 based on \$9.85 x 19,646 would be \$193,513. The proposed budget reflects 60% of the apportionment which is an increase over the 2022 budget. The member number used is as of 12/31/2021(19,646) compared to the member number of 20,438 used in 2022.
- 7 *Per Capita - Synod of the Mid-Atlantic* - the decrease reflected in this area is due strictly to the decrease in the membership number used for 2023. This is 100% of the 2023 apportionment for Synod for Salem Presbytery. The Synod per capita for 2023 remains \$1.15 per member. The member number used is as of 12/31/2021 (19,646) compared to the member number of 20,438 used in 2022.
- 8 *Engagement Pastors* - Engagement Pastors receive a stipend of \$180 per month. There are 5 Engagement Pastors, one per Parish. (\$180 per month x 5 Engagement Pastors x 12 months). They also receive mileage reimbursement for travel within their parishes if requested.

<i>9 Compensation - 2023 Compensation &amp; Benefit Schedule</i>	<i>Salary</i>	<i>*Benefits</i>	<i>Total</i>
Administrative Presbyter (FT)	\$75,575	\$68,683	\$144,258
Designated Presbyter for Transformational Ministry (FT)	\$57,165	\$59,546	\$116,711
Stated Clerk (PT)	\$13,640	\$1,043	\$14,683
Director of Communications (PT)	\$26,780	\$2,049	\$28,829
Administrative Assistant (FT)	\$47,133	\$17,550	\$64,683
Financial Secretary (PT)	<u>\$23,415</u>	<u>\$30,228</u>	<u>\$53,643</u>
<i>Compensation Totals</i>	<i>\$243,708</i>	<i>\$179,099</i>	<i>\$422,807</i>

*\*Benefits include Board of Pensions, FICA, Housing Allowance, SECA if applicable*

*General Presbyter & Designated Presbyter receive Housing Allow, BoP & SECA; Admin Asst & Financial Secretary receive Medical Coverage through BoP. Also include FICA for Director of Comm, Stated Clerk, Admin Asst & Financial Secretary*