

## 2024 Presbytery of Donegal Budget

	2022 Actual	2023 Budget	2024 Adopted	Change
<b>Income Streams</b>				
Shared Proportional Assessment				
Presbytery	\$ 293,536.91	\$ 289,594.80	\$ 277,857.60	\$ (11,737.20)
Presbytery - Prior year				
Fees for Church Support	\$ 1,176.07		\$ 1,500.00	
Miscellaneous PC Income	\$ 3,176.69		\$ 3,000.00	
Presbytery Office Use	\$ 100.00			
Synod	\$ 26,109.03	\$ 26,991.36	\$ 24,929.28	\$ (2,062.08)
Synod - Prior Year				
General Assembly	\$ 84,141.26	\$ 99,530.64	\$ 91,926.72	\$ (7,603.92)
GA - Prior Year				
Undesignated & Designated Mission Support Contribution				
Presbytery	\$ 241,214.28	\$ 289,000.00	\$ 294,000.00	\$ 5,000.00
Presbytery - Prior year				
Synod	\$ 10,250.00	\$ 25,000.00	\$ 25,000.00	\$ -
General Assembly - Mission Support	\$ 43,723.00	\$ 51,000.00	\$ 46,000.00	\$ (5,000.00)
General Assembly - Designated/Other Pass-through	\$ 336,978.78	\$ 250,000.00	\$ 250,000.00	\$ -
Other Revenue				
Investment Income - Operations	\$ 36,500.00	\$ 36,500.00	\$ 36,500.00	\$ -
Mission Reserve		\$ 4,000.00	\$ 8,000.00	\$ 4,000.00
Per Capita Reserve		\$ 4,500.00	\$ 8,500.00	\$ 4,000.00
Interest Income - Per Capita	\$ 255.55	\$ 500.00	\$ 500.00	\$ -
Interest Income - Mission	\$ 212.90	\$ 750.00	\$ 750.00	\$ -
Union - 1/2 Settlement	\$ 12,500.00	\$ -	\$ -	\$ -
<b>Total Income</b>	<b>\$ 1,089,874.47</b>	<b>\$ 1,077,366.80</b>	<b>\$ 1,068,463.60</b>	<b>\$ (13,403.20)</b>
<b>Donegal Presbytery Per Capita Assessment</b>				
Per Capita Assessment: Synod	\$ 29,061.60	\$ 28,116.00	\$ 25,968.00	\$ (2,148.00)
Per Capita Synod Prior Year				
Per Capita Assessment: GA	\$ 84,141.26	\$ 99,392.75	\$ 90,036.00	\$ (9,356.75)
Per Capita GA Prior Year	\$ -			

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<b>Donegal Presbytery Pledge to Synod Mission</b>	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
<b>Donegal Presbytery Pledge to GA Mission</b>				
Undesignated pledge to GA Mission	\$ 18,403.00	\$ 20,000.00	\$ 15,000.00	\$ (5,000.00)
Designated at direction of EOM	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -
Pledged to Office of General Assembly (per capita)	\$ 19,000.00	\$ 16,000.00	\$ 16,000.00	\$ -
<b>Donegal Pby Designated Giving to GA Mission/Other Pass Through</b>	\$ 336,978.78	\$ 250,000.00	\$ 250,000.00	\$ -
<b>Ministry and Mission Expenses</b>				
COM Liason Coordinator	\$ 711.86	\$ 1,500.00	\$ -	\$ (1,500.00)
COM Support of Pastors	\$ 2,498.28	\$ 4,000.00	\$ 4,000.00	\$ -
Iglesia Renecar	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
Oromo Shared Building Expenses*	\$ 6,000.00	\$ 6,000.00		\$ (6,000.00)
Bethany Collaboratory	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
Shiloh Building Project	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
Columbia/Hands Across the Street Ministry	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
Scholarships for Youth and Mission Adventures	\$ 450.00	\$ -	\$ -	\$ -
New Worshipping Communities	\$ -	\$ -	\$ -	\$ -
Events to Build Disciples and Equip Leaders	\$ 2,114.33	\$ 5,000.00	\$ 7,000.00	\$ 2,000.00
New Mission Initiatives	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
Racial Justice Task Force			\$ 5,000.00	\$ 5,000.00
Engaging our Mission Current Funds	\$ 29,722.90	\$ 53,500.00	\$ 50,000.00	\$ (3,500.00)
Iglesia Resurrection	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
Pastor Emergency Fund	\$ -	\$ 4,500.00	\$ 2,000.00	\$ (2,500.00)
<b>Personnel</b>				
Compensation				
Executive Presbyter Salary (Full Time)	\$ 92,452.88	\$ 100,773.68	\$ 104,804.63	\$ 4,030.95
Stated Clerk Salary (90% time in 2022, 75% in 2023 and 2024)	\$ 83,207.54	\$ 75,580.26	\$ 78,603.47	\$ 3,023.21
Exec Admin Assistant Salary (Full Time)	\$ 55,156.66	\$ 60,120.86	\$ 62,525.69	\$ 2,404.83
Assistant Stated Clerk	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ -

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Benefits				
EP Pension	\$ 7,858.56	\$ 8,565.76	\$ 8,908.39	\$ 342.63
EP Social Security Offset	\$ 7,072.65	\$ 7,709.19	\$ 8,017.55	\$ 308.37
EP Medical/Vision Insurance	\$ 25,054.44	\$ 29,399.37	\$ 30,568.34	\$ 1,168.97
EP Death/Disability	\$ 924.60	\$ 1,007.74	\$ 1,048.05	\$ 40.31
EP Temporary Disability	\$ 462.36	\$ 503.87	\$ 524.02	\$ 20.15
EP Medical Supplement	\$ 2,773.59	\$ 3,023.21	\$ 3,144.14	\$ 120.93
SC Social Security Offset	\$ 6,365.39	\$ 5,781.89	\$ 6,013.17	\$ 231.28
SC Medical Reimbursement/Vision Insurance	\$ 5,144.88	\$ 4,267.73	\$ 4,615.40	\$ 347.67
SC Pension	\$ 7,429.68	\$ 6,781.32	\$ 7,038.29	\$ 256.97
SC Death and Disability	\$ 874.08	\$ 797.80	\$ 828.03	\$ 30.23
SC Temporary Disability	\$ 437.04	\$ 398.90	\$ 414.02	\$ 15.12
SC Retirement Savings Plan	\$ 4,200.04	\$ 4,200.00	\$ 4,200.00	\$ -
EAA Social Security	\$ 4,189.12	\$ 4,599.25	\$ 4,783.22	\$ 183.97
EAA Medical/Vision	\$ 8,310.50	\$ 8,670.00	\$ 8,670.00	\$ -
EAA Retirement Contribution	\$ 6,067.20	\$ 6,613.29	\$ 6,877.83	\$ 264.53
EAA Medical Supplement	\$ 1,378.92	\$ 1,503.02	\$ 1,563.14	\$ 60.12
EAA Temp Disasbility	\$ 572.76	\$ 600.00	\$ 600.00	
EAA Death and Disability	\$ 1,379.04	\$ 2,104.23	\$ 2,188.40	\$ 84.17
Professional Expenses				
EP Travel	\$ 7,257.88	\$ 6,000.00	\$ 6,000.00	\$ -
EP Continuing Education	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
EP Cell Phone/Internet	\$ 1,380.00	\$ 1,400.00	\$ 1,400.00	\$ -
EP Business Expense	\$ 5,996.81	\$ 6,000.00	\$ 6,000.00	\$ -
EP GA/Conferences	\$ 1,999.82	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00
SC Travel	\$ 3,419.09	\$ 3,000.00	\$ 3,000.00	\$ -
SC Continuing Education	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
SC Cell Phone/Internet	\$ 1,380.00	\$ 1,400.00	\$ 1,400.00	\$ -
SC Business Expense	\$ 2,411.66	\$ 2,500.00	\$ 2,500.00	\$ -
SC GA/Conferences	\$ 1,995.16	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00
EAA Continuing Education	\$ 287.00	\$ 1,000.00	\$ 1,000.00	\$ -
EAA Business Expenses	\$ 558.59	\$ 750.00	\$ 750.00	\$ -

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<b>Administration</b>				
Facility Expense				
Office Rent	\$ 40,784.80	\$ 38,500.00	\$ 42,000.00	\$ 3,500.00
Electricity	\$ 2,567.50	\$ 3,000.00	\$ 2,500.00	\$ (500.00)
Janitorial	\$ 1,897.20	\$ 2,000.00	\$ 2,000.00	\$ -
Building Maintenance	\$ 20.00	\$ 500.00	\$ 500.00	\$ -
Office Expenses				
Office Supplies	\$ 3,170.53	\$ 3,500.00	\$ 3,000.00	\$ (500.00)
Postage	\$ 920.37	\$ 1,000.00	\$ 1,000.00	\$ -
Telephone	\$ 4,843.15	\$ 5,000.00	\$ 5,000.00	\$ -
Software/Hardware	\$ 6,492.03	\$ 6,500.00	\$ 5,500.00	\$ (1,000.00)
Equipment R&M / IT Support	\$ 4,958.25	\$ 5,500.00	\$ 5,000.00	\$ (500.00)
Office Equipment	\$ 9,867.50	\$ 9,000.00	\$ 8,000.00	\$ (1,000.00)
Communications				
Website Hosting	\$ 1,835.90	\$ 1,650.00	\$ 1,650.00	\$ -
Electronic Mail Service	\$ 658.00	\$ 650.00	\$ 650.00	\$ -
Professional Fees				
Bookkeeping	\$ 18,826.54	\$ 18,000.00	\$ 18,000.00	\$ -
External Financial Review	\$ 5,500.00	\$ 5,500.00	\$ 5,000.00	\$ (500.00)
Legal Fees	\$ 780.00	\$ 750.00	\$ 750.00	\$ -
Bank & Investment Fees - Mission	\$ 373.76		\$ 400.00	
Bank & Investment Fees - Per Capita	\$ 341.71	\$ 200.00	\$ 400.00	\$ 200.00
Insurance				
Property and Liability Insurance	\$ 2,303.18	\$ 3,000.00	\$ 3,000.00	\$ -
Worker's Comp Insurance	\$ 1,199.38	\$ 500.00	\$ 500.00	\$ -
Miscellaneous				
Dues/Memberships	\$ 220.00	\$ 300.00	\$ 300.00	\$ -
Miscellaneous	\$ 450.33	\$ 500.00	\$ 500.00	\$ -

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<b>Leadership Expenses</b>				
Staff Training	\$ 364.11	\$ 500.00	\$ 500.00	\$ -
Presbytery Gatherings	\$ 1,116.75	\$ 800.00	\$ -	\$ (800.00)
Moderator's Expenses	\$ 1,277.82	\$ 1,500.00	\$ -	\$ (1,500.00)
Leader Team	\$ 1,511.58	\$ 1,500.00	\$ 1,000.00	\$ (500.00)
Hospitality	\$ 1,261.66	\$ 1,300.00	\$ 1,000.00	\$ (300.00)
Theology & Worship	\$ 359.00	\$ 200.00	\$ 200.00	\$ -
Discerning Gifts & Passions	\$ -	\$ 50.00	\$ -	\$ (50.00)
Overtures & Amendments	\$ -	\$ 100.00	\$ 100.00	\$ -
Permanent Judicial Commission	\$ 95.45	\$ 50.00	\$ 50.00	\$ -
Examination Commission	\$ 14.44	\$ 100.00	\$ 100.00	\$ -
Administration Committee	\$ 1,072.43	\$ 1,000.00	\$ 1,000.00	\$ -
Connecting our Ministries	\$ 2,225.21	\$ 500.00	\$ 500.00	\$ -
Commission on Preparation for Ministry	\$ 760.85	\$ 750.00	\$ 750.00	\$ -
<b>Total Expenses</b>	\$ 1,091,549.38	\$ 1,077,960.11	\$ 1,067,839.78	\$ (10,520.33)
<b>Income versus Expenses</b>	\$ (1,674.91)	\$ (593.31)	\$ 623.82	
Membership	12109	11715	10820	
Per Member Apportionment	2022	2023	2024	
Presbytery	\$ 25.25	\$ 25.75	\$ 26.75	
Synod	\$ 2.40	\$ 2.40	\$ 2.40	
GA	\$ 7.73	\$ 8.85	\$ 8.85	
	\$ 35.38	\$ 37.00	\$ 38.00	
	2022 GA Per capita	2023 Per Capita	2024 Per Capita	
	\$ 8.98	\$ 9.85	\$ 9.80	
	\$ 108,738.82	\$ 115,392.75	\$ 106,036.00	
	PMA portion	PMA portion	PMA portion	
	\$ 0.145	\$ 0.145	\$ 0.145	
	\$ 15,767.13	\$ 16,731.95	\$ 15,375.22	