

**Presbytery of Elizabeth
Report to Cabinet
Stewardship Committee of Cabinet
December 13, 2011**

Attached are two budgets and supporting documentation.

Proposed Support Budget for 2012 rev. Dec. 7, 2011 by Stewardship
Support Budget Summary
Support Budget Detail
Supplemental Information
Per Capita Calculations
Per Capita Payments 2008-2012
Personnel Salary Detail
Presbytery Assets and Liabilities

Proposed Mission Budget for 2012 rev. Dec. 7, 2011 by Stewardship
Mission Budget Summary
Mission Budget Detail
Supplemental Information
Project Funding

The Stewardship Committee met Dec. 7th and heard reports of the November Presbytery meeting and comments from other members of Presbytery. After MUCH discussion, the Stewardship Committee made the following suggestions and comments.

1. Remove the recommendation for moving 10% of presbytery unified mission giving to the Support Budget. The impact is to raise the per capita suggestion from \$34.00 to \$35.00. The Mission Budget reflects this change by distributing the dollars to the three mission units.
2. Took note of concerns of some that the declared non-payment of per capita be reflected on the Support Budget income line and will listen for more input before recommending any action.
3. Took note of concerns of some and will keep listening that the Support Budget does not contain any expense for unpaid GA & Synod per capita. Stewardship notes that in the past this has always been paid from Presbytery assets when the sum has been determined after the close of the Presbytery books.
4. Stewardship as set up the following meetings for an opportunity to listen to any member of presbytery who would like to discuss the budget with the committee.
Wed., Jan. 4th, 9:30 am – 11:30 am, Presbytery Office
Sat., Jan. 7th, 9:30 am – 11:30 am, Presbyterian Church in Westfield
5. Stewardship feels very strongly that reflecting any sum for unpaid per capita the budget will give permission to other congregations to do the same. Stewardship understands the reasons for including it but feels the reasons for not doing so are stronger.

Respectively submitted by Barbara McLaughlan, Chair

FIRST READING Nov. 22, 2011 Revised Dec. 7, 2011

PRESBYTERY OF ELIZABETH

SUPPORT BUDGET SUMMARY

	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual to 10/18/11	2012 Proposed Budget
INCOME:						
TOTAL INCOME	\$ 171,263	\$ 278,200	\$ 240,863	\$ 346,331	\$ 254,626	\$ 314,846
ADMINISTRATION EXPENSES:						
Organizational Expenses						
Total Administrative Committees' Expense	3,172	3,200	0	3,750	33	3,200
Total Cabinet Expense	4,143	7,350	4,996	7,350	4,662	3,600
Total Committee on Ministry Expense	6,953	5,100	2,244	6,950	1,390	7,300
Total Committee on Preparation for Ministry Expense	1,095	3,275	2,588	3,000	1,861	4,850
Total Office Expense	59,400	59,350	57,645	61,177	42,867	43,093
Total Organizational Expenses	\$ 74,763	\$ 78,275	\$ 67,473	\$ 82,227	\$ 50,813	\$ 62,043
Personnel Costs						
Administration Assistant Mission / Education	46,540	47,098	43,611	48,026	36,616	48,781
Administration Assistant Stated Clerk & Support	60,927	60,580	57,471	62,371	47,962	63,203
Bookkeeper	3,764	12,135	6,334	12,403	3,261	8,400
Interim Executive Presbyter	27,196	115,200	105,646	117,830	90,389	120,227
Stated Clerk	28,448	29,193	27,284	23,473	17,290	25,473
Total Personnel	\$ 166,875	\$ 264,206	\$ 240,345	\$ 264,104	\$ 195,518	\$ 266,084
TOTAL SUPPORT	\$ 241,638	\$ 342,481	\$ 307,818	\$ 346,331	\$ 246,331	\$ 328,127
Transfer from Assets						13,281
NET RESULT	\$ (70,376)	\$ (64,281)	\$ (66,955)	\$ 0	\$ 8,295	\$ 0
Note: Assumes a per capita rate of		\$30.00		\$36.60		\$35.00

PRESBYTERY OF ELIZABETH

SUPPORT BUDGET DETAIL

INCOME:

	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual to 10/18/11	2012 Proposed Budget
Presbytery Per Capita - Current Year	\$ 161,650	\$ 278,200	\$ 237,600	\$ 346,331	\$ 205,518	\$ 304,346
Presbytery Per Capita - Remittance Acct (Temporary)					\$ 32,200	
Presbytery Per Capita - Prior Year	1,519		3,263		9,490	7,000
Investment Income	4,336				3,159	-
Calendars, Yearbooks, Book of Order/Comfessions, etc					3,034	2,500
Other	3,758				1,226	1,000
TOTAL INCOME	\$ 171,263	\$ 278,200	\$ 240,863	\$ 346,331	\$ 254,626	\$ 314,846

ADMINISTRATION EXPENSES:

	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual to 10/18/11	2012 Proposed Budget
Organizational Expenses						
Administrative Committees						
Auditing Committee				100	33	50
Bills & Overtures Committee				100	0	0
Committee on Representation	59	100	0	250	0	50
Interim EP Search Committee	2,085					
Nominating Committee	28	100	0	100	0	0
Permanent Judicial Commission		1,000	0	1,000	0	1,000
Personnel Committee	0			100	0	100
Presbytery Attorney	1,000	2,000	0	2,000	0	2,000
Trustee Expenses				100	0	0
Total Administrative Committees	3,172	3,200	0	3,750	33	3,200
Cabinet						
Expenses	396	200	2,765	200	187	200
Presbytery Meeting Expenses	229	1,250	789	1,250	1,815	1,000
Other Expenses	67	400	508	400	270	400
Moderator's Expenses/conference	2,951	3,000	704	3,000	2,390	1,500
Events	500	2,500	231	2,500	-	500
Total Cabinet Expenses	4,143	7,350	4,996	7,350	4,662	3,600
Committee on Ministry						
Expenses	275	500	464	750	223	500
Consultant or Mediation Fees		800	-	2,000	-	1,000
Boundry Training						2,200
Background Checks						500
Training	778	1,900	780	1,500	667	700
Emergency Relief Fund (Incl. Pension/Salary Fd)		1,900	1,000	1,500	500	1,000
Pastors' Retreat		-	-	1,200	-	1,000
Early Ministry Institute/Re-Tool for 21st Century	5,900					400
Total Committee on Ministries Expenses	6,953	5,100	2,244	6,950	1,390	7,300
Committee on Preparation for Ministry						
Expenses	-	75	50	75	149	150
Candidates Career Counseling	788	2,000	2,032	2,350	1,712	4,200
Annual Candidates' Luncheon	307	300	267	300	-	300
CPM Inter-Governing Body Meetings	-	300	-	125	-	100
Training	-	600	240	150	-	100
Total Committee on Prep. For Ministry Exp.	1,095	3,275	2,588	3,000	1,861	4,850
Office Expense						
Banking Expense	282	250	303	250	292	325
Equipment Lease and Repair	13,108	15,000	14,298	15,000	9,902	10,000
Insurance	5,567	7,000	6,020	7,000	3,214	6,500
Postage and Supplies	5,377	6,500	6,583	7,000	5,217	5,000
Rent	25,412	25,500	25,220	25,500	18,915	12,000
Office Moving Expense						3,000
Telephone, Web Hosting and Internet	3,169	3,600	3,429	3,640	2,842	3,000
Calendars, Books of Order	4,603			-	2,131	2,500
Staff Development	1,033	150	82	1,000	200	500
Contingency				437		-
Other	850	1,350	1,709	1,350	153	268
Total Office Expense	59,400	59,350	57,645	61,177	42,867	43,093
Total Organizational	\$ 74,763	\$ 78,275	\$ 67,473	\$ 82,227	\$ 50,812	\$ 62,043
Personnel Costs						
Administration Assistant Mission / Education	46,540	47,098	43,611	48,026	36,616	48,781
Administration Assistant Stated Clerk & Support	60,927	60,580	57,471	62,371	47,962	63,203
Bookkeeper	3,764	12,135	6,334	12,403	3,261	8,400
Interim Executive Presbyter	27,196	115,200	105,646	117,830	90,389	120,227
Stated Clerk	28,448	29,193	27,284	23,473	17,290	25,473
Total Personnel	\$ 166,875	\$ 264,206	\$ 240,345	\$ 264,104	\$ 195,518	\$ 266,084
TOTAL SUPPORT	\$ 241,639	\$ 342,481	\$ 307,818	\$ 346,331	\$ 246,330	\$ 328,127
Transfer from Assets						13,281
NET RESULT	\$ (70,376)	\$ (64,281)	\$ (66,955)	\$ 0	\$ 8,296	\$ 0
Note: Assumes a per capita rate of		\$30.00		\$36.60		\$35.00

Rev. Dec. 7, 2011

Per Capita

Year	2008	2009	2010	2011	2012	2012 **
Membership Base	14,638	14,296	13,910	13,244	12,463	12,463
GA Per Capita	5.79	6.15	6.15	6.50	6.63	6.63
Synod Per Capita	3.70	3.76	3.85	3.95	3.95	3.95
Presbytery Per Capita	11.76	12.34	20.00	26.15	26.02	24.42
Total Per Capita	21.25	22.25	30.00	36.60	36.60	35.00

Gross Per Capita Revenue	311,058	318,086	417,300	484,730	456,146	436,205
Total General Assembly Per Capita	84,754	87,920	85,547	86,086	82,630	82,630
Total Synod Per Capita	54,161	53,753	53,554	52,314	49,229	49,229
Total Presbytery Per Capita	172,143	176,413	278,200	346,331	324,287	304,346

**Per Capita if income for mission support and transfer from assets is approved.

Presbytery of Elizabeth

Personnel	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual to 10/18/11	2012 Proposed Budget
Interim Executive Presbyter						
Salary	9,550	45,000	41,250	45,450	34,088	45,450
Housing	8,458	35,000	32,083	35,875	26,906	35,875
Pension & Major Medical	5,536	25,200	23,100	25,830	21,563	26,227
Professional Expenses	1,857	7,500	6,938	7,500	5,403	7,500
Continuing Education		2,500	2,275	2,500	2,430	2,500
Dental Insurance	304	0	0	675	0	675
Social Security Allowance	1,422					
Optional Death Benefit	69					
GA 2012 Expenses						2,000
Total Interim Executive Presbyter	27,196	115,200	105,646	117,830	90,389	120,227
Stated Clerk						
Salary	25,214	25,260	25,260	19,947	14,960	19,947
Social Security Allowance	1,910	1,933	1,932	1,526	1,144	1,526
Professional Expenses	1,324	2,000	2,024	2,000	1,185	2,000
GA 2012 Expenses						2,000
Total Stated Clerk	28,448	29,193	29,217	23,473	17,290	25,473
Admin. Assist. For Stated Clerk						
Salary	42,779	42,910	42,910	44,197	33,148	44,197
Social Security (er)	3,245	3,283	3,283	3,381	2,536	3,381
Pension & Major Medical	13,700	13,516	13,516	14,254	11,264	14,254
Dental Insurance	871	871	871	871	1,014	871
Continuing Education	332					500
Total Admin Assist for SC	60,927	60,580	60,580	62,703	47,962	63,203
Admin Assist Mission /Ed						
Salary	33,260	33,362	32,741	34,029	25,522	34,029
Social Security (er)	2,522	2,552	2,505	2,603	1,952	2,603
Pension & Major Medical	10,509	10,509	10,620	10,974	8,924	10,974
Dental Insurance	249	675	249	675	218	675
Continuing Education	0					500
Total Admin Assist. Mission/Ed	46,540	47,098	46,115	48,281	36,616	48,781
Bookkeeper						
Salary, hourly	3,764	10,735	6,334	11,003	3,261	7,000
Computer Support		1,400		1,400		1,400
Total Bookkeeper	3,764	12,135	6,334	12,403	3,261	8,400
Total Personnel	166,875	264,206	247,891	264,691	195,518	266,084

PRESBYTERY ASSETS & LIABILITIES
Excluding PRISM and Greystone Investment Funds

Assets	2006	2007	2008	2009	2010
Cash	\$209,256	\$183,142	\$162,308	\$256,226	\$289,723
Receivables	\$0	\$0	\$0	\$20,060	\$18,060
Investment Accounts	\$281,602	\$293,974	\$246,037	\$274,334	\$301,190
Total Assets	\$490,858	\$477,116	\$408,345	\$550,620	\$608,973
Liabilities					
Current Liabilities	\$491	\$4,436	\$3,198	\$30,349	\$84,588
Restricted Accounts	\$165,423	\$126,428	\$126,621	\$104,375	\$98,070
Funds & Reserves	\$36,152	\$26,375	\$23,685	\$21,205	\$24,400
Total Liabilities	\$202,066	\$157,239	\$153,504	\$155,929	\$207,058
Assets - Liabilities	\$288,792	\$319,877	\$254,841	\$394,691	\$401,915
5 yr ave					\$332,023
4% of 5 year average					\$13,280.93

PRESBYTERY OF ELIZABETH

MISSION BUDGET SUMMARY

INCOME:

Unified Mission Giving - Presbytery
 Jeremiah Journey Participant Fees
 General Assembly & Synod Project Funding

TOTAL INCOME

MISSION EXPENSES

Education and Discipleship Unit

Christian Education - All ages
 Triennium
 Presbyterian Camp Johnsonburg
 Resource Center Expenses

Total Education & Discipleship Unit Exp.

Outreach and Social Concerns Unit

Total Community Donations
 New Hope Initiatives
 PHEWA Extra Commitment Offering

Total Outreach & Social Concerns Unit

Evangelism and Church Vitality Unit

Congregation Transformation
 The Jeremiah Journey-GA,Synod,Participants&Presbytery
 Other Activities & Unit Expenses
 New Church Development (ECVU)
 Nuevas Fronteras - GA & Synod & Presbytery
 NCD Development Fund

Total Evangelism & Church Vitality Exp.

NOTE: Total ECVU Presbytery Exp.

TOTAL MISSION EXPENSE

NET RESULT (Income - Expenses)

	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual to 8/25/11	2012 Proposed Budget
Unified Mission Giving - Presbytery	274,876	400,000	161,646	130,000	111,922	134,000
Jeremiah Journey Participant Fees						2,000
General Assembly & Synod Project Funding						57,260
TOTAL INCOME	274,876	400,000	214,389	130,000	111,922	193,260
MISSION EXPENSES						
Education and Discipleship Unit						
Christian Education - All ages	1,722	2,200	2,326	2,200	1,357	2,400
Triennium		3,000	10,002	5,000	5,000	5,000
Presbyterian Camp Johnsonburg	12,000	12,000	12,000	12,000	12,000	12,000
Resource Center Expenses	1,103	1,800	1,161	1,800	1,812	2,000
Total Education & Discipleship Unit Exp.	14,825	19,000	25,490	21,000	20,169	21,400
Outreach and Social Concerns Unit						
Total Community Donations	37,000	36,000	36,000	36,000	32,699	
New Hope Initiatives	24,038	35,000	33,000	40,000	38,245	
PHEWA Extra Commitment Offering				5,000	5,000	
Total Outreach & Social Concerns Unit	61,038	71,000	69,000	81,000	75,944	77,800
Evangelism and Church Vitality Unit						
Congregation Transformation	-			15,000	-	
The Jeremiah Journey-GA,Synod,Participants&Presbytery					10,000	51,260
Other Activities & Unit Expenses				1,000	2,356	5,650
New Church Development (ECVU)						
Nuevas Fronteras - GA & Synod & Presbytery	16,000	14,000	22,281	12,000	12,000	34,000
NCD Development Fund						3,150
Total Evangelism & Church Vitality Exp.	16,000	14,000	22,281	28,000	24,356	94,060
NOTE: Total ECVU Presbytery Exp.	16,000	14,000	22,281	28,000	24,356	34,800
TOTAL MISSION EXPENSE	\$ 91,863	\$ 104,000	\$ 116,771	\$ 130,000	\$ 120,469	\$ 193,260
NET RESULT (Income - Expenses)	\$ 183,013	\$ 296,000	\$ 97,619	\$ -	\$ (8,547)	\$ -

PRESBYTERY OF ELIZABETH

MISSION BUDGET DETAIL

INCOME:

	2009 Actual	2010 Budget	2010 Actual	2011 Budget	2011 Actual to 8/25/11	2012 Proposed Budget
Unified Mission Giving - Presbytery Current Year	274,876	400,000	161,646	130,000	102,172	125,000
Unified Mission Giving - Presbytery Prior Year					9,750	9,000
Designated Mission Giving						
The Jeremiah Journey - GA & Synod - A/C ??						33,260
The Jeremiah Journey - Participants						2,000
Neuves Fronteras - GA & Synod - - A/C ??						24,000
TOTAL INCOME	274,876	400,000	214,389	130,000	111,922	193,260

MISSION EXPENSES

Unit Expenses

Education and Discipleship Unit

Christian Education	500	500	682	500	0	500
Training	1,000	1,000	976	1,000	1,357	1,500
Triennium		3,000	10,002	5,000	5,000	5,000
Young Adult Ministry		200	0	200	0	200
Youth Ministry	222	500	668	500	0	200
Presbyterian Camp Johnsonburg	12,000	12,000	12,000	12,000	12,000	12,000
Resource Center Expenses	1,103	1,800	1,161	1,800	1,812	2,000
Total Education & Decipleship Unit Exp.	14,825	19,000	25,490	21,000	20,169	21,400

Outreach and Social Concerns Unit

AGAPE Youth of Westfield	1,500	2,000	2,000	2,000	1,500	
Brand New Day	1,500	2,000	2,000	2,000	-	
El Centro	2,000	2,000	2,000	2,000	1,280	
FISH Hospitality	3,000	3,000	3,000	3,000	3,000	
Good News for Women	-	2,000	2,000	2,000	1,919	
Institute of Music for Children	3,000	3,000	3,000	3,000	3,000	
Red Robbon Fellowship	3,000	3,000	3,000	3,000	3,000	
Restore Ministries	5,000	5,000	5,000	5,000	5,000	
Somership Chaplaincy for Elderly	1,500	2,000	2,000	2,000	2,000	
Somership County Jail Chaplaincy	1,500	2,000	2,000	2,000	2,000	
Elizabethport	15,000	10,000	10,000	10,000	10,000	
New Hope Initiatives	24,038	35,000	33,000	40,000	38,245	
PHEWA Extra Commitment Offering				5,000	5,000	
Total Outreach & Social Concerns Unit	61,038	71,000	69,000	81,000	75,944	77,800

Evangelism and Church Vitality Unit

Congregation Transformation	-			15,000	-	
The Jeremiah Journey - GA & Synod						33,260
The Jeremiah Journey - Participants						2,000
The Jeremiah Journey - Presbytery				-	10,000	16,000
Conference Scholarships						3,000
Percept Dues						2,450
Revitalization					135	
Undesignated Funding					28	
New Church Development (ECVU)						
Nuevas Fronteras - GA & Synod			8,281	-	-	24,000
Nuevas Fronteras - Presbytery	16,000	14,000	14,000	12,000	12,000	10,000
NCD Development Fund						3,150
Unit Expenses				1,000	2,194	200
Total Evangelism & Church Vitality Exp.	16,000	14,000	22,281	28,000	24,356	94,060
NOTE: Total ECVU Presbytery Exp.	16,000	14,000	22,281	28,000	24,356	34,800

TOTAL MISSION EXPENSE	\$ 91,863	\$ 104,000	\$ 116,771	\$ 130,000	\$ 120,469	\$ 193,260
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NET RESULT (Income - Expenses)	\$ 183,013	\$ 296,000	\$ 97,619	\$ -	\$ (8,548)	\$ -
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Joint GA, Synod, and Presbytery Projects

The Jeremiah Journey (ECVU)

	2011	2012	2013	2014	Total Project Cost
Income					
General Assembly (A/C???)	30,000	20,000			50,000
Synod (A/C???)	15,000	10,000			25,000
Presbytery (A/C???)	10,000	16,000	16,000	16,280	58,280
Participants		2,000	2,000	2,000	6,000
Total Income		48,000	18,000	18,280	139,280
Expenses					
Training & Consultant Support		37,440	37,440	27,360	102,240
Printed Training Resources		3,420	3,420	1,110	7,950
Travel Expenses (4 trips)		3,400	3,400	1,900	8,700
Presbytery Project Support Cost		6,000	6,000	6,000	18,000
Misc. Costs		1,000	800	590	2,390
Total Income		51,260	51,060	36,960	139,280

Neuvas Fronteras (NCD - ECVU)

	2009	2010	2011	2012	2013	2014	2015	Total Project Cost
Income								
General Assembly	25,000	22,000	18,000	14,000	11,000	7,000	3,000	100,000
Synod	16,000	14,000	11,250	10,000	7,000	3,500	1,500	63,250
Presbytery	16,000	14,000	12,000	10,000	8,000	4,000	2,000	66,000
Other Income	8,000	18,860	20,000	21,145	21,200	21,500	19,515	130,220
Project Income	40,220	49,800	60,170	71,040	87,013	102,871	117,090	528,204
Total Income	105,220	118,660	121,420	126,185	134,213	138,871	143,105	887,674