

FULL TIME VS PART TIME
TRANSITIONAL LEADER

9/21/2016

	FULL TIME LEADER 2017			PART TIME LEADER (60%) 2017			2016	
	2017 Mission	2017 Operations	2017 Total Budget	2017 Mission	2017 Operations	2017 Total Budget	YTD Financial August 2016	2016 Total Budget
Giving and Other Receipts (Income)								
Presbytery Receipts								
Per Capita		\$323,796.00			\$263,853.60		\$133,181.82	
Per Capita - Expected	5% Reduction	\$307,606.20	\$307,606.20	5% Reduction	\$250,660.92	\$250,660.92		\$246,532.00
Account Interest			\$0.00			\$0.00		
Investment Gains			\$0.00			\$0.00		
Donations for Books			\$0.00			\$0.00		
Other Income - Building Use		\$4,200.00	\$4,200.00		\$4,200.00	\$4,200.00	\$14,538.38	
Presbytery Mission - Expected	\$208,000.00		\$208,000.00	\$208,000.00		\$208,000.00	\$131,668.76	\$226,872.00
Synod Mission	\$2,865.00		\$2,865.00	\$2,865.00		\$2,865.00	\$1,908.50	\$2,865.00
Mission Trips			\$0.00			\$0.00		
Synod and GA Grants			\$0.00			\$0.00		
Total Presbytery Receipts	\$210,865.00	\$311,806.20	\$522,671.20	\$210,865.00	\$254,860.92	\$465,725.92	\$281,297.46	\$476,269.00
Ministry & Mission (Expenditures)								
Personnel								
EP / Transitional Leader								
Cash Salary		\$40,000.00	\$40,000.00		\$20,340.00	\$20,340.00	\$15,814.91	\$20,340.00
Housing		\$28,000.00	\$28,000.00		\$12,000.00	\$12,000.00	\$8,514.79	\$12,000.00
SECA Offset		\$4,960.00	\$4,960.00		\$2,474.01	\$2,474.01		\$2,474.01
Major Medical / Dental		\$1,632.00	\$1,632.00		\$1,100.00	\$1,100.00	\$269.00	\$1,100.00
Board of Pensions		\$24,820.00	\$24,820.00		\$19,104.24	\$19,104.24	\$11,895.81	\$19,104.24
Study Leave		\$1,000.00	\$1,000.00		\$500.00	\$500.00		\$500.00
Travel/Business		\$3,500.00	\$3,500.00		\$3,500.00	\$3,500.00	\$1,959.74	\$3,500.00
Books/Materials		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
SUBTOTAL	\$0.00	\$104,912.00	\$104,912.00	\$0.00	\$60,018.25	\$60,018.25	\$38,454.25	\$60,018.25
Stated Clerk (1/4-time)								
Cash Salary		\$11,961.00	\$11,961.00		\$11,961.00	\$11,961.00	\$7,958.69	\$11,961.00
Board of Pensions			\$0.00			\$0.00		\$0.00
Study Leave			\$0.00			\$0.00		\$0.00
Travel/Business Exp.		\$1,657.12	\$1,657.12		\$1,657.12	\$1,657.12		\$1,657.12
SUBTOTAL	\$0.00	\$13,618.12	\$13,618.12	\$0.00	\$13,618.12	\$13,618.12	\$7,958.69	\$13,618.12
Administrative Assistant								
Cash Salary		\$44,923.22	\$44,923.22		\$44,923.22	\$44,923.22	\$20,513.53	\$30,829.66
Major Medical / Dental		\$1,302.77	\$1,302.77		\$1,302.77	\$1,302.77	\$209.07	\$910.00
Board of Pensions		\$16,396.64	\$16,396.64		\$16,396.64	\$16,396.64	\$7,367.73	\$11,252.83
SUBTOTAL	\$0.00	\$62,622.63	\$62,622.63	\$0.00	\$62,622.63	\$62,622.63	\$28,090.33	\$42,992.49
Miscellaneous								
Disability Insurance		\$164.51	\$164.51		\$164.51	\$164.51	\$396.45	\$164.51
Worker's Compensation		\$191.92	\$191.92		\$191.92	\$191.92	\$2,692.74	\$191.92
Major Medical / Dental			\$0.00			\$0.00		\$0.00
Board of Pensions			\$0.00			\$0.00		\$0.00
Employer FICA		\$2,358.47	\$2,358.47		\$2,358.47	\$2,358.47	\$3,273.72	\$2,358.47
NYS Unemployment Insurance		\$137.09	\$137.09		\$137.09	\$137.09		\$137.09
SUBTOTAL	\$0.00	\$2,851.99	\$2,851.99	\$0.00	\$2,851.99	\$2,851.99	\$6,362.91	\$2,851.99
Total Personnel		\$184,004.74	\$184,004.74	\$0.00	\$139,110.99	\$139,110.99	\$80,866.18	\$119,480.85
Mission								
Mission Priorities of the Presbytery								
Mission Allocation to Camp Whitman	\$115,000.00		\$115,000.00	\$115,000.00		\$115,000.00	\$109,625.17	\$123,458.42
Spiritual Development	\$500.00		\$500.00	\$500.00		\$500.00	\$0.00	\$2,500.00
Building Relationships	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00	\$0.00	\$3,000.00
Congregational Transformation	\$1,500.00		\$1,500.00	\$1,500.00		\$1,500.00	\$0.00	\$15,000.00
SUBTOTAL	\$118,000.00	\$0.00	\$118,000.00	\$118,000.00	\$0.00	\$118,000.00	\$109,625.17	\$143,958.42
Presbytery Endorsed Projects								
Lay Pastor Seminars								
Ministry in Higher Education								
Corning/Elmira (Chinese) NCD			\$0.00			\$0.00		\$0.00
Partnership w/Presbytery of Caribe			\$0.00			\$0.00		\$0.00
Consultant-Mexico Partnership			\$0.00			\$0.00		\$0.00
Building Relationship in the US/World			\$0.00			\$0.00		\$0.00
Candidates' Grant Fund			\$0.00			\$0.00		\$0.00
Youth Triennium	\$2,000.00		\$2,000.00	\$2,000.00		\$2,000.00	\$1,000.00	\$1,000.00
Mercy Church NCD			\$0.00			\$0.00		\$0.00
SUBTOTAL	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00
Session Endorsed/Initiated Projects	\$50,000.00		\$50,000.00	\$50,000.00		\$50,000.00	\$26,242.39	\$50,000.00
Synod Mission	\$2,865.00		\$2,865.00	\$2,865.00		\$2,865.00	\$2,148.75	\$2,865.00
Mission Trips	\$0.00		\$0.00	\$0.00		\$0.00		\$0.00
SUBTOTAL	\$52,865.00		\$52,865.00	\$52,865.00		\$52,865.00	\$28,391.14	\$52,865.00
Total Mission	\$172,865.00	\$0.00	\$172,865.00	\$172,865.00	\$0.00	\$172,865.00	\$139,016.31	\$197,823.42
Operations								
Office Expenses								
Maintenance & Repairs		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00	\$1,160.65	\$1,000.00
Utilities		\$3,600.00	\$3,600.00		\$3,600.00	\$3,600.00	\$1,977.33	\$3,600.00
Telephone		\$4,500.00	\$4,500.00		\$4,500.00	\$4,500.00	\$2,118.75	\$4,000.00
Postage/Shipping		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00	\$705.97	\$2,000.00
Bank Fees		\$100.00	\$100.00		\$100.00	\$100.00	\$0.00	\$100.00
Equipment Leases/Service Contracts		\$5,000.00	\$5,000.00		\$5,000.00	\$5,000.00	\$2,384.84	\$9,000.00
Equipment Purchases		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00		\$2,500.00
Software		\$500.00	\$500.00		\$500.00	\$500.00	\$244.93	\$1,000.00
Website		\$500.00	\$500.00		\$500.00	\$500.00	\$510.20	\$500.00
Office Supplies & Hospitality		\$3,500.00	\$3,500.00		\$3,500.00	\$3,500.00	\$1,010.10	\$6,000.00
Committee Expenses		\$500.00	\$500.00		\$500.00	\$500.00	\$180.00	\$500.00
Staff Development		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
Resources		\$500.00	\$500.00		\$500.00	\$500.00		\$500.00
Office Expense - Other		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Mortgage		\$13,260.00	\$13,260.00		\$13,260.00	\$13,260.00	\$4,350.79	\$13,260.00
Camp Office Expense Allocation		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00

	FULL TIME LEADER 2017			PART TIME LEADER (60%) 2017			2016	
	2017 Mission	2017 Operations	2017 Total Budget	2017 Mission	2017 Operations	2017 Total Budget	YTD Financial August 2016	2016 Total Budget
SUBTOTAL	\$0.00	\$38,960.00	\$38,960.00	\$0.00	\$38,960.00	\$38,960.00	\$14,643.56	\$44,960.00
Other Operating Expenses								
EP Discretionary Fund		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Insurance - Office		\$5,500.00	\$5,500.00		\$5,500.00	\$5,500.00	\$3,568.98	\$5,500.00
Synod Per Capita		\$21,408.00	\$21,408.00		\$21,408.00	\$21,408.00	\$15,042.68	\$22,412.00
GA Per Capita		\$40,140.00	\$40,140.00		\$40,140.00	\$40,140.00	\$26,776.00	\$39,893.36
PJC Trial Expenses			\$0.00		\$0.00	\$0.00		\$0.00
Investment Fees		\$100.00	\$100.00		\$100.00	\$100.00		\$100.00
Legal Expenses		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00		\$2,000.00
Payroll Service		\$4,000.00	\$4,000.00		\$4,000.00	\$4,000.00	\$1,927.64	\$4,000.00
Bookkeeping Contract		\$7,000.00	\$7,000.00		\$7,000.00	\$7,000.00	\$4,230.00	\$7,000.00
Office Cleaning Service		\$5,200.00	\$5,200.00		\$5,200.00	\$5,200.00	\$3,300.00	\$5,200.00
Computer Service		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
Auditor Contract		\$6,000.00	\$6,000.00		\$6,000.00	\$6,000.00	\$6,240.00	\$6,000.00
Stated Clerk Services			\$0.00			\$0.00		\$0.00
Church Officer Books		\$900.00	\$900.00		\$900.00	\$900.00		\$900.00
GA/Synod Meetings		\$7,500.00	\$7,500.00		\$7,500.00	\$7,500.00	\$278.22	\$7,500.00
Contingency Fund (Misc. Expenses)	moving/relocation	\$15,000.00	\$15,000.00		\$3,000.00	\$3,000.00		\$3,000.00
Staff Travel		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
Investment Losses		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
SUBTOTAL OPERATING	\$0.00	\$116,748.00	\$116,748.00	\$0.00	\$104,748.00	\$104,748.00	\$61,363.52	\$105,505.36
Presbytery Expenses	\$172,865.00	\$339,712.74	\$512,577.74	\$172,865.00	\$282,818.99	\$455,683.99	\$76,007.08	\$467,769.63
	(Mission)	(Operating)	(Total)	(Mission)	(Operating)	(Total)		
Presbytery Expenses	\$172,865.00	\$339,712.74	\$512,577.74	\$172,865.00	\$282,818.99	\$455,683.99	\$295,889.57	\$467,769.63
*** Debt Reduction (Expense)***	\$10,000.00			\$10,000.00				\$8,499.37
TOTAL EXPENSES w/ Debt Reduction	\$182,865.00	\$339,712.74	\$512,577.74	\$182,865.00	\$282,818.99	\$455,683.99		\$476,269.00
	(Mission)	(Operating)	Budget Balance	(Mission)	(Operating)	Budget Balance		Budget Balance
BUDGET SURPLUS/SHORTAGE	\$28,000.00	(\$27,906.54)	\$93.46	\$28,000.00	(\$27,958.07)	\$41.93	(\$14,592.11)	\$0.00
Membership	5,352	5,352	5,352	5,352	5,352	5,352		5,603
Presbytery per capita		\$49.00	\$49.00		\$37.80	\$37.80		\$32.88
Synod per capita		\$4.00	\$4.00		\$4.00	\$4.00		\$4.00
GA per capita		\$7.50	\$7.50		\$7.50	\$7.50		\$7.12
Total per capita		\$60.50	\$60.50		\$49.30	\$49.30		\$44.00
PERCENT PER CAPITA INCREASE			37.50%			12%		

Notes

This is the FIRST READ of the 2017 budget for comparing the expense difference between a full time or part time Transitional Leader for the year 2017. For reference the YTD (August 31, 2016) income/expense comparison is shown as well as the 2016 budget.

1. GENERAL - This spreadsheet includes detail costs for the presbytery only (Not the camp). The cost of the camp for this (First Read) is represented by one number, the amount to be allocated to the camp for year 2017. This has been done to simplify the numbers. The next rendition of the budget will include the camp detail income the expense of the camp costs as usual.

2.a. TRANSITIONAL LEADER - The salary and associated costs for a Full Time Transitional Leader are targeted at \$105,000 per year and this amount is included in the proposed budget for a full time leader The detail values will vary somewhat due to the cost variations of the various components. The Salary/housing allowance split is arbitrary and subject to variation.

The Part Time (60%) Leader is in at the same expense level as 2016.

2.b. ADMIN ASSISTANT - All permanent salary personnel are currently scheduled for a 2% salary increase to account in part for cost of living and the salary has been adjusted up 2% for 2017 accordingly for the Admin. Assistant. This 2017 salary is included in the Operating Budget and is based on full time allocation to the Presbytery. This additional cost re-allocation will be offset to some degree by reduced camp costs resulting from the hiring of a part time Camp Office Manager.

3. MOVING & RELOCATION EXPENSES - Under **Other Operating** costs, the **Contingency Fund** has been increased to \$15,000 to account for moving costs and relocation expenses. This is an arbitrary value. The actual cost is subject to many variants.

4. The Presbytery Mission Income is based on prior years actual vs requested giving and is still subject to fine tuning and has been reduced to an expected amount.