

Presbytery of San Francisco
2023 Proposed Budget

PSF 2023 Budget Per Capita rate is \$39.00

	2021 Approved Budget	2022 Approved Budget	2023 Proposed Budget	Notes
4000 · PRESBYTERY BUDGETED INCOME				
400 · MISSION BUDGETED GIVING				
4001 · Presbytery Mission Receipts	80,000	110,000	105,000	
4003 · GA Mission Receipts	33,000	37,000	34,000	
4004 · [Mission Receipts Paid to GA]	(33,000)	(37,000)	(34,000)	
4006 · Synod Mission Receipts	5,000	5,000	3,500	
4007 · [Mission Receipts Paid Synod]	(10,000)	(10,000)	(10,000)	
Total 400 · MISSION BUDGETED GIVING	75,000	105,000	98,500	
402 · PER CAPITA BUDGETED INCOME				
4021 · Presbytery [23.28] Income	271,320	263,685	263,685	
4023 · GA [8.95] Income	102,372	108,537	108,537	
4024 · GA Per Capita Paid	(102,030)	(108,537)	(108,537)	
4025 · Synod [5.22] Income	59,508	57,519	57,519	
4026 · Synod Per Capita Paid	(59,508)	(57,519)	(57,519)	
4028 · Allowance for Unpaid PC	(50,000)	(35,000)	(30,000)	
Total 402 · PER CAPITA BUDGETED INCOME	221,662	228,685	233,685	
403 · GRANT INCOME				
4035 · Synod Partnership Grant	44,574	44,982	44,709	
Total 403 · GRANT INCOME	44,574	44,982	44,709	
405 · INTEREST INCOME				
4052 · Synod Acct #1272	996	800	600	
4055 · Synod MM #3525	3,069	1,800	1,000	
4056 · Chase Savings #1856		40	0	
4261 · PILP #8608 Interest		1,200	2,400	
Total 405 · INTEREST INCOME	4,065	3,840	4,000	
Total 4000 · PRESBYTERY BUDGETED INCOME	345,301	382,507	380,894	
500 · PRESBYTERY BUDGETED EXPENSE				
510 · EXECUTIVE STAFF				
5102 · Exec Partner for Operations & Communication				
51021 · Salary	81,500	83,130	85,624	
51022 · Payroll Taxes	6,235	6,359	6,550	
51023 · Insurance/Benefits	13,488	13,716	14,128	
51024 · Study Leave			1,000	
51025 · Travel/Meals Expense			2,000	
Total 5102 · Exec Partner for Operations and Communicaiton	101,223	103,205	109,302	
5104 · Exec Partner for Mission and Church Assets				
51041 · Salary	81,500	73,130	85,624	
51043 · Payroll Taxes	6,235	5,594	6,550	
51044 · Benefits	13,488	12,066	14,128	
51045 · Study Leave			1,000	
51046 · Travel/Meals			2,000	
Total 5104 · Exec Partner for Mission and Church Assets	101,223	90,790	109,302	
5106 · Exec Partner for Congregational Vitality & Clergy Support				
51061 · Salary	81,500	83,130	85,624	
51063 · SECA	6,235	6,359	6,550	
51064 · Benefits	13,488	13,716	14,128	
51065 · Study Leave			1,000	
51066 · Travel/Meals			2,000	
Total 5106 · Exec Partner for Congregational Vitaity & Clergy S	101,223	103,205	109,302	
Total 510 · EXECUTIVE STAFF	303,669	297,200	327,906	Assumes full staff full year
512 · NON-EXECUTIVE AND ADMINISTRATIVE STAFF				
5120 · Office of Stated Clerk				
51201 · Stated Clerk-Salary/Housing	48,000	48,960	50,429	
51202 · Payroll Taxes	3,902	3,745	3,858	
51203 · Stated Clerk Travel/Meal/Exp	2,000	2,000	2,000	
51204 · Stated Clerk Health Ins/Pension	3,200	8,078	8,482	
51205 · Stated Clerk Study Leave	1,000	1,000	1,000	
51208 · Mentorship Departing Stated Clerk and	6,000	0	0	
Total 5120 · Office of Stated Clerk	64,102	63,783	65,769	
5121 · EXECUTIVE ADMIN				
51211 · Executive Admin Salary		33,280	48,711	
51212 · Executive Admin Payroll Tax		2,546	3,726	
Total 5121 · ADMIN ASSISTANT		35,826	52,437	
5122 · Admin Assistant				
51221 · Admin Asst Salary	14,040	14,321	14,750	
51222 · Admin Asst Payroll Tax	1,106	1,096	1,128	
Total 5122 · Admin Assistant	15,146	15,417	15,879	
5124 · ACCOUNTING SERVICE				
51241 · Contracted Accounting Service	50,400	50,400	52,000	
51242 · Business Manager Functions Outsour	5,000	5,000	4,800	
Total 5124 · ACCOUNTING SERVICE	55,400	55,400	56,800	
Total 512 · NON-EXECUTIVE AND ADMINISTRATIVE STAFF	134,648	170,426	190,885	
5125 · Staff Worker Comp Insurance	2,500	11,000	13,000	
5126 · Accrued PTO Expense	2,400	4,000	4,000	
5127 · Personnel Consulting	21,000	10,000	2,000	
5128 · Personnel Spiritual Direction	3,000	1,500	1,500	
Total 510-512 · EXECUTIVE AND NON-EXECUTIVE STAFF WITH PERS	467,217	494,126	539,291	
514 · ADMINISTRATIVE EXPENSES				
5140 · Bank Fees	180	180	500	
5144 · Audit Fees	10,000	8,500	18,000	
5145 · Computer Hardware/Software/Web	28,600	10,000	8,000	
5146 · IT Contract Services	8,400	8,400	9,000	
5147 · Web Related Costs	1,800	1,800	0	
5148 · Copier Lease Payment	4,000	4,000	3,910	
5149 · Copy Machine Maint	1,000	1,000	500	
5151 · Internal Maint/Repair	500	0	0	
5152 · Internet Connection	2,900	4,000	3,800	
5153 · Property/Liability Insurance	0	3,500	6500	note only;paid out of rent inc
5155 · Janitorial Supplies	700	700	700	
5159 · Office Supplies	1,500	1,000	3,000	
5160 · Payroll Process Fees	1,800	1,500	1,600	
5161 · Volunteer Insurance	500	400	400	

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5162 · Pest Control Service		1,400	1,200	
5164 · Postage/Shipping Cost	1,200	600	600	
5167 · Subscription [Waste Disposal]	1,300	0	100	
5168 · Personal Prop Tax [Conference Calls/TurboBridge]	100	0	500	
5172 · Telephone Service	3,200	2,700	2,500	
5175 · Staff Mileage Expense	600	600	600	
Total 514 · ADMINISTRATIVE EXPENSES	68,280	50,280	54,910	
520 · MVL SUPPORT BUDGET				
5204 · Personnel Admin Expense	250	250	250	
5210 · Presbytery Meeting Expense	7,300	5,300	5,300	
5212 · Presbytery Meeting Translation	29,500	20,000	20,000	paid out of fund 6
5214 · Recording Clerk Pro Tem	2,500	1,500	1,500	
5216 · Leadership Development	5,000	5,000	5,000	paid out of fund 6
5218 · Partnership Working Group Expense	500	500	500	
5220 · Antiracism Work	45,000	22,000	15,000	paid out of fund 6
5222 · MVL Mission Expense/Benevolence	1,000	1,000	1,000	paid out of fund 6
Total 520 · MVL SUPPORT BUDGET	91,050	55,550	48,550	
530 · CONGRE / MISSION SUPPORT BUDGET				
5302 · Mission Hispana NCD	3,000	3,000	0	
5304 · 1st PC Portuguese	20,000	20,000	20,000	
5305 · Eradicating Poverty		10,000	10,000	
5306 · Mission Bay Community Church	7,800	7,800	7,800	
5308 · IPB NCD Support	89,500	89,500	81,000	
5310 · LUEC Support	89,500	89,500	101,000	
Total 530 · CONGRE / MISSION SUPPORT BUDGET	209,800	219,800	219,800	
535 · NOM/COR COMMITTEE BUDGET		10,000	10,000	
Total 535 · NOM/COR COMMITTEE BUDGET		10,000	10,000	
540 · FPOC				
5402 · Legal Retainer Expense	20,000	20,000	30,000	
5404 · Church Property Oversight Fees	0	5,000	5,000	
5409 · FPOC Misc Expenses	100	100	4,000	
5410 · Holy Currencies Consulting			10,000	New this yr paid out of fund 6
Total 540 · FPOC	20,100	25,100	49,000	
560 · PARTNERSHIPS SUPPORT TO GA/SYN				
5413 · NWC Expenses	4,000	4,000	4,000	
5604 · Youth Triennium			100	
Total 560 · PARTNERSHIPS SUPPORT TO GA/SYN	4,000	4,000	4,100	
600 · ECCLESIASTICAL EXPENSE				
6000 · OFFICER EXPENSES	0	5,000	0	
60004 · Officers/Commissioners Expense GA	0	5,000	0	
Total 6000 · OFFICER EXPENSES				
6100 · COM				
61005 · Retirees Gathering	750	750	750	
61006 · COM Meeting Expense	2,000	1,000	1,000	
61007 · COM Travel/M meal Expense	800	2,000	2,000	
61010 · Presbytery Associates	3,700	2,000	2,000	
61011 · Ministers Retreat	4,600	7,000	11,000	
61012 · Conflict Resolution Training	5,600	2,000	2,000	
Total 6100 · COM	17,450	14,750	18,750	
6200 · CPM				
62002 · Candidate Travel	500	500	1,200	
62004 · Scholarship Fund	15,000	15,000	15,000	
62004 · Meeting Expense	700	700	700	
62006 · Resources & Supplies	1,000	1,000	1,000	
Total 6200 · CPM	17,200	17,200	17,900	
6500 · JUDICIAL EXPENSES				
65001 · Permanent Judicial Commission	4,800	4,800	4,800	
Total 6500 · JUDICIAL EXPENSES	4,800	4,800	4,800	
Total 600 · ECCLESIASTICAL EXPENSE	39,450	41,750	41,450	
Total 500 · PRESBYTERY BUDGETED EXPENSE	899,897	890,606	957,101	
Net Budget Surplus [Deficit]	(554,596)	(508,100)	(576,207)	Budgeted Shortfall

Draws from Investment Fund #6 Excess	225,000	225,000	225,000	Max Allowed for Personnel
Draws from Investment Fund #6 Excess	129,800	109,800	114,800	Diff between Mission Inc & Exp
Draws from Investment Fund #6 Excess	72,926	33,000	51,000	Admin Items allowed from fund
Draws from Investment Fund #6 Excess	8,426	8,018	8,291	shortage on Synod Grant
Draws from Investment Fund #6 Excess	9,000	9,000	9,000	Allowed for Admin overhead
Draws from Investment Funds #6 Excess [TBD]	65,000	56,957	65,000	TBD in Budget by Calibration
Draws from Investment Fund #6 Excess	0	40,826	103,116	additional allowed to Max 582K
Total Draws from Fund #6	510,152	482,601	576,207	Total Draws to offset shortfall
Drawn from Funds				
Draws from Fund #3 Struggling Churches	12,800	30,600	43,000	Total Draws from Fund #3
Pays for Holy Currency Church Congregational Incubation #5307			40,000	New this year paid out of fund 3
Pays for Psychological Evaluations #62001	1,200	1,200	1,000	paid out of fund 3
Pays for Safe Gatherings Ministry Background checks #61014	500	4,000	2,000	paid out of fund 3
	1,700	5,200	43,000	Total Paid from Fund #3
Draws from Fund #4 NWC	0	0	10,000	Total Draws from Fund #4
Pays for CLP/CRE Training #61013	6,660	6,600	10,000	Total Paid from Fund #4
Draws from Fund #5 Minister Members	40,000	40,000	74,000	Total Draws from Fund #5
Pays for Indonesian Misson Partner Support #5311			34,000	New this year paid out of fund 5
Pays for Nurturing Minister Members #61016	40,000	40,000	40,000	paid out of fund 5
	40,000	40,000	74,000	Total Paid from Fund #5