

**Presbytery of the Northwest Coast
2024 Proposed Operating Budget, 2025-2028 Pro Forma**

	Note	12/31/2022	22 Budget	YTD 8/31	2023 Budget	Proposed 2024	2025	2026	2027	2028
Revenue										
Unrestricted	(1)	224,053	479,117	477,819	456,549	473,489	501,874	502,572	502,637	466,674
Restricted Income	(2)	204,142	201,525	146,114	162,676	163,810	165,001	166,251	167,563	168,941
Real Property Values	(a)	-	-	-	200,000	-	200,000	-	-	-
Endowment Principle Value Gain (loss)		(210,001)	-	38,194	-	-	-	-	-	-
Total Revenue		218,194	680,641	662,126	819,225	637,299	866,874	668,823	670,200	635,616
Expenses										
Vital Congregations: Renewal	(3)	-	9,000	-	-	-	-	-	-	-
Village & Small Church Ministires	(4)	36,520	75,499	10,678	50,362	20,250	5,513	5,788	6,078	6,381
Multi-Cultural Integration	(5)	69,369	64,828	36,238	64,305	11,050	11,050	11,050	11,050	11,050
New Expressions of the Church	(6)	1,020	70,000	625	500	-	-	-	-	-
Mission In & Beyond NWCP	(7)	210,413	206,000	154,254	173,500	160,000	160,000	160,000	160,000	160,000
Governance & Management	(8)	116,501	107,664	67,558	137,312	128,752	126,770	131,929	123,226	121,660
Distributed Office/Tech Expenses	(9)	48,298	51,658	24,545	37,750	41,573	43,651	45,834	48,126	50,533
Operating Staff Expenses	(10)	201,158	298,835	170,820	299,339	402,841	336,494	351,675	367,615	384,352
Real Estate & Property Management	(11)	68,104	27,901	164,941	32,701	80,701	84,736	88,973	93,421	98,092
Total Expenses		751,383	911,386	629,658	795,769	845,167	768,213	795,248	809,515	832,069
				869,487	<i>12/31/2023 forecasted expenses</i>					
Change in Net Assets (Net Income - Loss)		(533,189)	(230,744)	32,468	23,456	(207,868)	98,661	(126,426)	(139,316)	(196,453)
				(207,361)	<i>12/31/2023 forecasted net loss</i>					
USABLE Net Assets		3,492,187		3,477,464	3,284,826	3,076,958	3,175,619	3,049,194	2,909,878	2,713,425
Cumulative Change in Net Assets 2022-2027					(207,361)	(415,229)	(316,568)	(442,994)	(582,309)	(778,762)
(a) Assumes congregations close with assets reverting to the presbytery.										

Overhead Funding & Expenses

	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
Per Capita	344,631	285,930	286,821	281,138	298,215	302,191	305,372	307,815	301,131
Less: Management & Support Services									
Presbytery Meetings & Commissions	26,296	35,500	21,180	36,000	34,650	35,333	36,049	36,802	37,593
Office Expenses	48,298	51,658	24,545	37,750	41,573	43,651	45,834	48,126	50,533
Presbytery Staff									
Executive (Salary, Taxes, Benefits, Travel)	166,905	164,451	88,195	158,845	167,305	175,670	184,453	193,676	203,360
EAP for Korean Ministries	55,487	51,328	27,201	53,255	-	-	-	-	-
Stated Clerk	64,729	48,330	22,031	34,300	52,256	54,150	56,857	59,700	62,685
Treasurer/Budget Manager	-	-	6,696	18,773	19,934	20,931	21,978	23,077	24,230
Admin	54,442	56,054	30,419	57,421	51,207	53,767	56,456	59,278	62,242
Bookkeeping	23,490	27,500	12,600	27,500	30,000	30,000	30,000	30,000	30,000
Web, Tech (EJ Lee)	873	2,500	4,523	2,500	3,000	3,000	3,000	3,000	3,001
Alaska Coordinator	(842)	8,865	-	5,000	-	-	-	-	-
CP Coordinator	4,228	-	436	-	-	-	-	-	-
Vital Congregations	-	9,000	-	-	-	-	-	-	-
Total Management & Support Services	443,905	455,186	237,827	431,344	399,925	416,501	434,627	453,658	473,644
Gain/(Loss)	(99,274)	(169,256)	48,994	(150,207)	(101,710)	(114,310)	(129,254)	(145,843)	(172,513)

REVENUE SUBSCHEDULES

Sched. 1 - Unrestricted Revenue

	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
Membership (a)	9,295	7,060	7,082	6,615	6,627	6,362	6,107	5,863	5,629
Per Capita Assessment	\$ 40.50	\$ 40.50	\$ 40.50	\$ 42.50	\$ 45.00	\$ 47.50	\$ 50.00	\$ 52.50	\$ 53.50
Presbytery Per Capita	344,631	285,930	286,821	281,138	298,215	302,191	305,372	307,815	301,131
Synod Per Capita (\$.25)	1,732	1,765	1,654	1,654	1,657	1,590	1,527	1,466	1,407
GA Per Capita (\$9.80)	62,222	63,399	43,439	65,158	64,945	62,347	59,853	57,459	55,160
5000-10 Per Capita Income	344,631	351,094	316,261	347,949	364,817	366,128	366,752	366,740	357,699
5000-30 Fees, Registrations, Books, Etc (b)	5,726	3,000	3,664	3,000	3,000	3,000	3,000	3,000	3,001
5000-55 Change in Investments					27,000	27,000	27,000	27,000	27,000
5000-40 Change in value of Investments (c)	(185,419)	81,423	94,251	54,000	27,000	54,000	54,000	54,000	27,000
5000-70 Rent Received (d)	55,100	40,000	45,050	48,000	48,000	48,000	48,000	48,000	48,000
5000-80 Miscellaneous Income (Synod)	4,015	3,600	18,593	3,600	3,672	3,745	3,820	3,897	3,975
Total Unrestricted Revenue	224,053	479,117	477,819	456,549	473,489	501,874	502,572	502,637	466,674

(a) 2024 = 6627 then forecasting 4% decline per year, national average

(b) Includes Triennium, Misconduct Prevention, CCLI, etc.

(c) Interest on MCDs, New Covenant Funds, Savings, Loans

(d) Trinity \$2,500; Everson \$1,500 per month

Sched. 2 - Restricted Revenue, 5200

	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
5200-10 Temporarily Restricted from Pres. Found.	21,538	22,676	16,715	22,676	23,810	25,001	26,251	27,563	28,941
5250-00 Temporarily Restricted Grants	10,000	40,000	15,499	-	-	-	-	-	-
5250-20 Synod Distributions	4,489	-	-	-	-	-	-	-	-
5300-00 GA Mission-Offerings (pass throughs)	102,850	80,000	69,508	80,000	80,000	80,000	80,000	80,000	80,000
5400-00 Presbytery Mission (pass throughs)	65,265	60,000	44,391	60,000	60,000	60,000	60,000	60,000	60,000
Total 5200-00 Restricted Revenue	204,142	202,676	146,114	162,676	163,810	165,001	166,251	167,563	168,941

EXPENSE SUBSCHEDULES

Sched. 3 - Vital Congregations & Renewal	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
6000-10 Congregational Resources (Cap Improvemer	-	9,000	-	-	-	-	-	-	-
Sub-total	-	9,000	-	-	-	-	-	-	-
Sched. 4 Village & Small Church Ministries									
6100-05 Pastoral Associate (CP Program only)	4,228	-	436	-	-	-	-	-	-
6100-30 CP Recruitment & Formation	-	3,500	-	-	-	-	-	-	-
Sub-total	4,228	3,500	436	-	-	-	-	-	-
6100-20 Salary Support									
Mt. Baker (Concrete) (EB Min. 9/16/2020)	33,134	33,134	10,241	15,362	-	-	-	-	-
Acme PC (EB minutes 12/9/2021)	-	15,000	-	15,000	15,000	-	-	-	-
Other Churches	-	10,000	-	10,000	-	-	-	-	-
6100-25 Alaska Cluster Meetings	-	5,000	-	5,000	5,250	5,513	5,788	6,078	6,381
Alaska Coordinator & Expenses	(842)	8,865	-	5,000	-	-	-	-	-
Total Village & Small Church Ministries	36,520	75,499	10,678	50,362	20,250	5,513	5,788	6,078	6,381
Sched. 5 - Multicultural Integration 6200-01									
6200-06 AEP for Korean Ministry (.5 FTE 2021)	34,985	34,985	18,087	36,174	-	-	-	-	-
6200-07 BOP Benefits	16,518	12,944	8,568	13,384	-	-	-	-	-
6200-08 Payroll Taxes	772	1,399	415	1,447	-	-	-	-	-
6200-09 Reimbursable Prof Exp. (Big Tent, NCKP)	3,013	1,500	130	2,000	-	-	-	-	-
6200-10 Continuing Education	199	500	-	250	-	-	-	-	-
6200-15 Intepretation & Translation	-	500	-	1,050	1,050	1,050	1,050	1,050	1,050
6200-20 Fellowship & Education	13,882	13,000	9,037	10,000	10,000	10,000	10,000	10,000	10,000
Total Multicultural Integration	69,369	64,828	36,238	64,305	11,050	11,050	11,050	11,050	11,050

Sched. 6 -New Expressions of Church	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
New Church Expressions (NCE) Grants	1,020	70,000	625	-	-	-	-	-	-
6200-65 Leader Assessments	-	-	-	500	-	-	-	-	-
Total New Church Expressions	1,020	70,000	625	500	-	-	-	-	-

Sched. 7 - Mission In & Beyond NWCP	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
GA Mission & Offerings, 6300-01 (Pass-Through) (a)	102,850	80,000	69,508	80,000	80,000	80,000	80,000	80,000	80,000
Presbytery Mission 6400-00 (Pass-Through)	64,563	60,000	44,122	60,000	60,000	60,000	60,000	60,000	60,000
<i>Tall Timber (30%), Eagle Wings (20%), Renewal Ministries NW (20%), Tall Timber Scholarships (10%), Underground Ministries (10%), Mending Wings (5%)</i>									
Grants to Mission Partners (6700-05)									
Campbell Farm Ministry of NWC Presbytery	20,000	20,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000
Mending Wings (4/21/22 EB Minutes) (b)	13,000	13,000	10,125	13,500	-	-	-	-	-
Tall Timber Ranch (c)	-	-	8,499	-	-	-	-	-	-
Underground Ministries	10,000	-	7,000	-	-	-	-	-	-
Sub-Total Direct Grants to Mission Partners	43,000	33,000	40,624	33,500	20,000	20,000	20,000	20,000	20,000
Total Mission In & Beyond NWCP	210,413	173,000	154,254	173,500	160,000	160,000	160,000	160,000	160,000

(a) Special Offerings, unified and designated giving to PCUSA ministries, etc.

(b) Mending Wings requested 1 more year of grant support at same level as 2021 to move through COVID-19 season

(c) TTR pass through from grant received for youth mental health

Sched. 8 - Governance & Congregational	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
7000-02 GA Per Capita Expense	62,222	63,399	43,439	65,158	64,945	62,347	59,853	57,459	55,160
7000-03 Synod Per capita expense	1,732	1,765	1,654	1,654	1,657	1,590	1,527	1,466	1,407
7000-10 GA and OGA Events (a)	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500
7000-15 Triennium (b)	-	7,000	-	7,000	-	-	7,000	-	-
Sub-total	63,955	72,164	45,092	76,312	69,102	66,437	70,880	61,425	59,068
Presbytery Meeting									
7000-21 Supplies & Food	6,339	500	6,225	500	525	551	579	608	638
7000-23 Airfare (c)	1,032	1,000	3,539	7,500	7,875	8,269	8,682	9,116	9,572
7000-24 Lodging (d)	2,807	1,000	2,917	5,000	5,250	5,513	5,788	6,078	6,381
7000-25 Speakers & Verge Expenses	3,000	8,000	-	8,000	8,000	8,000	8,000	8,000	8,001
Sub-total	13,179	10,500	12,682	21,000	21,650	22,333	23,049	23,802	24,593
7000-30 Executive Board & Subcommittees *	5,246	1,000	305	1,000	1,000	1,000	1,000	1,000	1,000
7000-35 Administrative Commissions	-	500	-	500	500	500	500	500	500
7000-40 Commission on Ministry (COM) *	2,603	20,000	5,238	10,000	8,000	8,000	8,000	8,000	8,000
7000-50 Commission on Prep for Ministry (CPM) *	5,050	3,000	2,750	3,000	3,000	3,000	3,000	3,000	3,000
Expenses met from Designated Funds	-	-	1,287	-	-	-	-	-	-
7000-60 Nom, COR, PJC, IC	218	500	205	500	500	500	500	500	500
7000-70 Internship Support	19,250	-	-	-	-	-	-	-	-
7000-90 Grants to Churches	7,000	-	-	25,000	25,000	25,000	25,000	25,000	25,000
Total Governance and Congregational Sup	116,501	107,664	67,558	137,312	128,752	126,770	131,929	123,226	121,660

(a) Staff to GA, Moderator's Conference, etc. 2022 will be virtual. OGA may resume travel in 2023

(b) Triennium is every 3 years. This includes budgeting for presbytery's one-third share.

(c) Starting in 2023 10 AK airfare @ \$475 three times a year

(d) Lodging YTD costs + 40 nights @ \$125.

*Travel included

Sched. 9 - Distributed Office Expenses

	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
7100-16 Bank Charges	173	386	121	394	414	434	456	479	503
7100-20 Books & Resources	249	2,435	64	2,556	2,684	2,818	2,959	3,107	3,263
7100-22 Depreciation	15,467	-	-	-	-	-	-	-	1
7100-24 Copier Lease	3,374	7,177	-	3,400	3,570	3,749	3,936	4,133	4,339
7100-26 Equipment Purchase (a)	1,640	8,000	3,142	2,000	1,000	1,050	1,103	1,158	1,216
7100-28 Hospitality/Cleaning	2,048	-	2,649	-	-	-	-	-	-
Internet service staff supplement (b)	-	1,500	1,000	1,500	-	-	-	-	-
7100-30 Insurance (Office)	1,806	1,000	-	1,800	-	-	-	-	-
7100-34 Legal Fees	-	1,561	-	1,000	1,050	1,103	1,158	1,216	1,276
7100-36 Office Supplies	154	1,000	221	500	525	551	579	608	638
7100-38 Postage	1,030	600	245	600	630	662	695	729	766
7100-40 Financial Review	-	3,000	-	3,000	3,150	3,308	3,473	3,647	3,829
7100-44 Reimbursables	2,779	3,000	2,767	3,000	3,150	3,308	3,473	3,647	3,829
7100-52 Taxes & Fees	4,417	-	2,863	-	5,000	5,250	5,513	5,788	6,078
7100-53 Tech, Software, IT (c)	15,161	22,000	11,472	18,000	20,400	21,420	22,491	23,616	24,796
Total Office Expenses	48,298	51,658	24,545	37,750	41,573	43,651	45,834	48,126	50,533

(a) includes new laptops for staff. Printer/scanner for new AEP

(b) Work from home agreements include provision for reimbursing staff \$25/month for internet service.

(c) Includes staff internet expense from 2024 onward.

Sched. 10 Operating Staff Expenses

	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
7200-02 Operating Salaries	111,092	187,583	106,506	187,911	262,734	209,720	220,206	231,217	242,777
7200-03 Employee Benefits	52,066	57,228	34,218	55,948	81,238	70,967	74,515	78,241	82,153
7200-08 Payroll Taxes	5,292	11,024	4,162	12,080	9,365	6,715	7,050	7,403	7,773
7200-20 Continuing Education/Books	747	2,500	3,029	2,500	4,000	5,700	5,910	6,131	6,362
7200-46 Financial Services (Bookkeeping)	23,490	27,500	12,600	27,500	28,875	28,875	28,875	28,875	28,875
7200-48 Admin Services Contractor (E.J. Lee)	873	2,500	4,523	2,500	2,500	2,500	2,500	2,500	2,500
7200-32 Staff Travel & Business Expenses	7,599	10,500	5,782	10,900	14,130	12,017	12,618	13,249	13,911
Total Operating Staff	201,158	298,835	170,820	299,339	402,841	336,494	351,675	367,615	384,352

Staff subschedules:	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
Executive Presbyter Salary (1 FTE Exempt)	107,302	110,208	56,235	105,000	110,250	115,763	121,551	127,628	134,010
Benefits	44,736	34,312	27,658	34,312	42,998	45,147	47,405	49,775	52,264
Payroll Taxes	8,048	8,431	4,302	8,033	1,307	1,372	1,441	1,513	1,589
Business/Travel Expenses	2,133	10,000	-	10,000	10,500	11,025	11,576	12,155	12,763
Continuing Ed.	4,686	1,500	-	1,500	2,250	2,363	2,481	2,605	2,735
Total Executive Presbyter	166,905	164,451	88,195	158,845	167,305	175,670	184,453	193,676	203,360
Admin Assistant/Connector (.8 FTE)	33,739	34,575	24,051	35,751	36,466	38,289	40,203	42,213	44,324
Benefits (30%)	18,122	18,636	4,528	18,636	10,940	11,487	12,061	12,664	13,297
Payroll Taxes	2,581	2,645	1,840	2,735	3,487	3,661	3,844	4,036	4,238
Business Expenses	-	250	-	300	315	331	347	365	383
Total Admin Assistant	54,442	56,106	30,419	57,421	51,207	53,767	56,456	59,278	62,242
Real Estate Asset Manager (.5 FTE)	-	-	-	-	28,000	29,400	30,870	32,414	34,034
Payroll Taxes	-	-	-	-	2,970	2,249	2,362	2,480	2,604
Business Expenses	-	-	-	-	1,000	331	347	365	383
Total Admin Assistant	-	-	-	-	31,970	31,980	33,579	35,258	37,021

Stated Clerk (.5 FTE)	53,300	42,800	20,000	30,000	35,000	36,750	38,588	40,517	42,543
Benefits (39%)	11,429	4,280	2,031	3,000	13,650	14,333	15,049	15,802	16,592
Payroll Taxes	-	-	-	-	856	899	944	991	1,040
Reimbursable Expenses	-	250	-	300	1,000	331	347	365	383
Continuing Ed	-	1,000	-	1,000	1,750	1,838	1,929	2,026	2,127
Total Stated Clerk	64,729	48,330	22,031	34,300	52,256	54,150	56,857	59,700	62,685
Worshiping Communities Coordinator	-	-	-	-	35,000	36,750	38,588	40,517	42,543
Benefits (39%)	-	-	-	-	13,650	14,333	15,049	15,802	16,592
Business Expenses	-	-	-	-	1,000	331	347	365	383
Payroll Taxes	-	-	-	-	856	899	944	991	1,040
Total Worshiping Communities Coordinator	-	-	-	-	49,650	51,413	53,984	56,683	59,517
Treasurer/Budget Director (.25 FTE)	-	-	6,220	17,160	18,018	18,919	19,865	20,858	21,901
Payroll Taxes	-	-	476	1,313	1,601	1,681	1,766	1,854	1,946
Reimbursable Expenses	-	-	-	300	315	331	347	365	383
Total Treasurer/Budget Director	-	-	6,696	18,773	19,934	20,931	21,978	23,077	24,230
Sched. 11 Property Management	12/31/2022	22 Budget	YTD 8/31	2023 Budget	2024	2025	2026	2027	2028
7300-10 Property Insurance & Tax	23,830	15,612	33,361	15,612	22,257	23,370	24,538	25,765	27,054
7300-20 Maintenance	30,238	6,799	102,507	11,599	51,679	54,263	56,976	59,825	62,816
7300-25 Utilities	4,532	1,236	7,485	1,236	1,298	1,363	1,431	1,502	1,577
7300-35 Property Management	9,505	4,254	21,587	4,254	5,467	5,740	6,027	6,329	6,645
Total Property Management	68,104	27,901	164,941	32,701	80,701	84,736	88,973	93,421	98,092