

Presbytery of Ohio Valley
Proposed Budget Summary
January 1, 2023 - December 31, 2023

Description	Proposed 2023 Budget	Change From 2022 Budget	Per Capita	Mission	2022 Budget
INCOME					
Income From All Sources	\$ 417,194	\$ 14,238	\$ 232,345	\$ 184,849	\$ 402,956
TOTAL INCOME	\$ 417,194	\$ 14,238	\$ 232,345	\$ 184,849	\$ 402,956
EXPENSES					
Staff and Office Expense	\$ 311,410	\$ 15,088	\$ 176,369	\$ 135,041	\$ 296,322
Other Administrative Costs	\$ 73,637	\$ 2,285	\$ 73,637	\$ -	\$ 71,352
Meetings & Committees	\$ 4,050	\$ -	\$ 3,750	\$ 300	\$ 4,050
Presbytery Programs	\$ 32,500	\$ -	\$ 4,000	\$ 28,500	\$ 32,500
TOTAL EXPENSES	\$ 421,597	\$ 17,373	\$ 257,756	\$ 163,841	\$ 404,224
SURPLUS (DEFICIT)	<u>\$ (4,403)</u>	<u>\$ (3,135)</u>	<u>\$ (25,411)</u>	<u>\$ 21,009</u>	<u>\$ (1,268)</u>
Per Capita	\$ 50.15	\$ 4.15			\$ 46.00

Presbytery of Ohio Valley
Proposed Budget
January 1, 2023 - December 31, 2023

	Proposed 2023 Budget	Change From '22 Budget	Per Capita	Mission	2022 Budget	Comment on Changes
INCOME						
Per Capita Giving	232,345	9,889	232,345	-	222,456	Approved by Assembly
Shared Giving from Churches	85,000	-	-	85,000	85,000	
Undesignated Funds Including Interest & Dividends	12,000	-	-	12,000	12,000	
Brown Trust Funds	5,349	(24,651)	-	5,349	30,000	
Legacy Funds	65,000	15,000	-	65,000	50,000	Based on Activity
Returned Reimbursements	500	-	-	500	500	
Individual Contributions	15,000	14,000	-	15,000	1,000	
Assembly Offerings	2,000	-	-	2,000	2,000	
TOTAL INCOME	417,194	14,238	232,345	184,849	402,956	
EXPENSES						
Staff, Office, & Administrative						
EP Salary & Housing	99,702	6,523	49,851	49,851	93,179	Recommended by Personnel
EP Benefits	36,230	2,414	18,115	18,114	33,816	Based on Salary
EP Continuing Education	5,000	-	2,500	2,500	5,000	
EP Professional Expense	3,000	-	1,500	1,500	3,000	
EP Travel	15,000	-	7,500	7,500	15,000	
Stated Clerk Salary & Housing	18,889	1,236	18,889	-	17,653	Recommended by Personnel
Stated Clerk Cont Ed	1,200	-	1,200	-	1,200	
Stated Clerk Professional Expenses	750	-	750	-	750	
Stated Clerk Travel	3,000	-	3,000	-	3,000	
Contract Staff	7,500	-	2,500	5,000	7,500	
Consulting & Coaching	8,500	-	-	8,500	8,500	
Administrative Associates Salary & Benefits	54,526	3,567	40,895	13,632	50,959	Recommended by Personnel
Treasurer Salary	13,931	911	13,931	-	13,020	Recommended by Personnel
Treasurer Travel	1,000	-	1,000	-	1,000	
Payroll Tax Expense	6,682	437	5,613	1,069	6,245	Based on Salaries
Office & Administrative Expense	36,500	-	9,125	27,375	36,500	
Total Staff and Office Expense	311,410	15,088	176,369	135,041	296,322	

Ecclesiastical Expenses

GA Expense	-	(250)	-	-	250	No GA in 2023
Moderator's Expense	750	-	750	-	750	
Insurance	3,000	900	3,000		2,100	Based on activity and current costs
GA Per Capita	45,635	2,208	45,635		43,427	Per GA
Synod Per Capita	17,652	(773)	17,652		18,425	Per Synod
Permanent Judicial Commission	250	-	250		250	
Commissions	750	-	750		750	
Outside Accounting Services	5,600	200	5,600		5,400	Based on activity and current costs
Total Other Administrative Costs	73,637	2,285	73,637	-	71,352	

Presbytery Meetings & Committees

Presbytery Assembly	2,000	-	2,000	-	2,000	
Council	750	-	750	-	750	
Preparation for Ministry	500	-	500		500	
Committee on Ministry	500	-	500		500	
Congregational Mission & Vitality	150	-		150	150	
Evangelism & Congregational Witness	150	-		150	150	
Stewardship	-	-	-	-	-	
Nominating Committee	-	-	-	-	-	
Trustees	-	-	-	-	-	
Total Meetings & Committees	4,050	-	3,750	300	4,050	

Presbytery Programs

Council Program Expenses	1,500	-	-	1,500	1,500	
CPM Program Expenses	1,500	-	1,500		1,500	
COM Program Expenses	2,500	-	2,500		2,500	
Resource Center Purchases	250	-	-	250	250	
Congregational Mission & Vitality	250	-	-	250	250	
Evangelism & Congregational Witness	250	-	-	250	250	
Stewardship	250	-	-	250	250	
Clergy Career Development & C/E Scholarships	2,000	-	-	2,000	2,000	
Camp Pyoca	24,000	-	-	24,000	24,000	
Total Presbytery Program	32,500	-	4,000	28,500	32,500	

Per Capita Calculations
January 1, 2023- December 31, 2023

Description	2023 Per Capita	Change	2022 Per Capita
Per Capita Amounts			
Presbytery - Base 2022 Amount, increased by unpaid per capita	\$ 33.21	\$ 3.45	\$ 29.76
Partial Increase due to lost membership and unpaid per capita	\$ 3.28	\$ (0.17)	\$ 3.45
Synod	\$ 3.81	\$ -	\$ 3.81
General Assembly	\$ 9.85	\$ 0.87	\$ 8.98
Total Per Capita	\$ 50.15	\$ 4.15	\$ 46.00
POV Members	\$ 4,633	(203)	\$ 4,836
Income from Per Capita	\$ 232,345	\$ 9,889	\$ 222,456
Per Capita Expense	\$ 257,756	\$ 11,942	\$ 245,814
Surplus (Deficit)	\$ (25,411)	\$ (2,053)	\$ (23,358)

Note: In 2021, 11 churches failed to pay all or part of their Per Capita.
 Unpaid Per Capita raises the Per Capita expense for all the other churches in the Presbytery.
 For 2023, the effect of unpaid Per Capita has been projected as part of the budget process.