

The Presbytery Of Charlotte
2024 Approved Budget



POC Presbytery of Charlotte Chart of Accounts / General Ledger	2023 BUDGET	2023 ACTUAL	2023 DIFF	2024 BUDGET	BUDGET NOTES
Receipts					
Church Pledges and Individuals					
05000 - Unified Mission Giving	750,000.00	759,789.73	9,789.73	745,000.00	Final Estimate
Total Church Pledges and Individuals	\$ 750,000.00	\$ 759,789.73	\$ 9,789.73	\$ 745,000.00	
Other Receipts					
05006 - Individual Registrations & Gifts	2,450.00	2,754.15	304.15	2,700.00	Same as Last Year
05100 - Bank & Investment Interest	50.00	15,003.85	14,953.85	15,000.00	Endowed Minor PF Funds
05102 - Investment Interest - Adttl. Funds EXWC @ 3-5%	20,000.00	12,301.57	(7,698.43)	60,000.00	Est. \$40-69K on EWC Account
05105 - Miscellaneous & Other Income	8,200.00	210.00	(7,990.00)	-	Line Removed for FY 2024
NNNN - SHCU Credit Union - Prop. Maint.	10,000.00	5,000.00	(5,000.00)	5,000.00	Transfer to Op for Cem. Expenditures
DRAW - Combined Budget Support Fund	262,710.00	262,710.00	-	237,000.00	BSF Fund @ 5% of Avg. Balance
DRAW - Transfer from Seigle Assets to BSF	-	-	-	37,500.00	BSF Fund @ 5% of Avg. Balance
Total Other Receipts	\$ 303,410.00	\$ 297,979.57	\$ (5,430.43)	\$ 357,200.00	
Total Receipts	\$ 1,053,410.00	\$ 1,057,769.30	\$ 4,359.30	\$ 1,102,200.00	Sub-Total
Expenditures					
General Assembly					
06000 - GA Per Capita	275,350.00	275,350.00	-	267,951.00	Final Estimate
Total General Assembly	\$ 275,350.00	\$ 275,350.00	\$ -	\$ 267,951.00	
Synod Of the Mid-Atlantic					
06100 - Synod Per Capita	32,150.00	32,150.00	-	31,443.00	Final Estimate
Total Synod Of the Mid-Atlantic	\$ 32,150.00	\$ 32,150.00	\$ -	\$ 31,443.00	
Presbytery of Charlotte					
Governance Committees					
Committee on Ministry					
06700 - COM Operating	2,500.00	1,016.94	(1,483.06)	1,500.00	Final Estimate
06703 - COM Training	1,000.00	-	(1,000.00)	1,000.00	Final Estimate
06708 - COM Pastoral Care & Assessments	-	7,176.70	7,176.70	7,000.00	Final Estimate
Total Committee on Ministry	\$ 3,500.00	\$ 8,193.64	\$ 4,693.64	\$ 9,500.00	Total Estimate
Council					
06800 - Council Operating	3,500.00	4,288.71	788.71	4,500.00	Final Estimate
06801 - Council Contingency Fund	500.00	-	(500.00)	-	Line Removed
06802 - Presbytery Insurance	17,000.00	13,255.38	(3,744.62)	15,000.00	Final Estimate
06831 - Stewardship	1,000.00	-	(1,000.00)	-	Line Removed
Total Council	\$ 22,000.00	\$ 17,544.09	\$ (4,455.91)	\$ 19,500.00	
Preparation for Ministry					
07200 - CPM Operating	1,500.00	1,126.67	(373.33)	1,500.00	Final Estimate
07201 - CPM Testing / Guidance Center	11,000.00	14,824.00	3,824.00	15,000.00	Final Estimate
07202 - CPM Seminary Scholarships	15,000.00	8,483.00	(6,517.00)	15,000.00	Final Estimate
Total Preparation for Ministry	\$ 27,500.00	\$ 24,433.67	\$ (3,066.33)	\$ 31,500.00	
Salaries & Benefits w/ 3.5% COLA Increase					
08500 - Staff Salaries	370,700.00	370,700.00	-	390,245.99	Estimating 3.5% COLA
08516 - Benefits Plan, PCUSA	121,470.00	125,410.56	3,940.56	131,681.09	Estimating 5% Increase
08517 - FICA Employer Taxes (MC/SS)	28,360.00	12,504.98	(15,855.02)	13,052.86	Final Estimate
08520 - Resource Center Staff Reimb	5,038.00	10,068.00	5,038.00	10,070.00	Final Estimate
08505 - Major Medical Reimbursements	2,500.00	2,500.00	-	2,500.00	Final Estimate
08519 - Contingency - Personnel	3,500.00	3,000.00	(500.00)	3,500.00	Final Estimate
08522 - GP Discretionary	1,000.00	1,500.00	500.00	1,500.00	Final Estimate
08504 - POC Business/Staff Meals & Mileage	1,500.00	3,513.63	2,013.63	5,000.00	Final Estimate
08504D - PCUSA Denomination Meals & Mileage	-	2,812.00	2,812.00	4,000.00	Final Estimate
08504G - PCUSA General Assembly Meeting Costs	-	-	-	4,000.00	Final Estimate
08502 - Travel Allowance GP	6,000.00	6,000.00	-	6,000.00	Final Estimate
08508 - Study Allowance - GP	1,500.00	1,500.00	-	1,500.00	Final Estimate
08506 - Study Allowance - AGP	1,500.00	1,554.00	54.00	3,500.00	Final Estimate
08507 - Travel Allowance--AGP	6,000.00	4,288.90	(1,711.10)	4,000.00	Final Estimate
08509 - Study Allowance - Treasurer	1,000.00	500.00	(500.00)	2,500.00	Final Estimate
08510 - Study Allowance - Stated Clerk	1,000.00	-	(1,000.00)	1,000.00	Final Estimate
08511 - Cont. Ed - General Support Staff	4,000.00	-	(4,000.00)	3,000.00	Final Estimate
08514 - Study Allowance - COM/CPM	500.00	-	(500.00)	-	Line Removed
Total Salaries & Benefits	555,560.00	545,852.07	(9,707.93)	587,049.94	

Office Expense						
08600 - Postage & Mailing	2,000.00	2,485.68	485.68	2,400.00	Final Estimate	
08601 - Office Supplies, Subscriptions, and Printing	8,000.00	7,841.52	(158.48)	7,856.06	Final Estimate	
08602 - Computer software	5,000.00	19,254.42	14,254.42	20,000.00	Final Estimate	
08603 - Assistant Clerk	500.00	500.00	-	500.00	Final Estimate	
08608 - Audit	7,300.00	-	(7,300.00)	14,000.00	Final Estimate	
08609 - Lease	33,150.00	32,705.79	(444.21)	33,150.00	Final Estimate	
08610 - Staff Mileage	200.00	-	(200.00)	-	Final Estimate	
08611 - Equipment Maintenance	21,500.00	16,775.99	(4,724.01)	16,750.00	Final Estimate	
08614 - Telephone	10,000.00	8,075.56	(1,924.44)	8,100.00	Final Estimate	
08615 - Computer consultant	3,000.00	5,141.75	2,141.75	5,500.00	Final Estimate	
08616 - Processing & Service Charges	1,000.00	1,874.55	874.55	1,300.00	Final Estimate	
Total Office Expense	\$ 91,650.00	\$ 94,655.26	\$ 3,005.26	\$ 109,556.06		
Non-Office Expenditures						
NEWACCT - Clergy Assistance Payments	-	-	-	5,000.00	\$5K to Op Budget / Rest in CF	
NEWACCT - Cemetery Maintenance Expenses	10,000.00	4,490.00	(5,510.00)	5,000.00	\$5K Upkeep in Op Budget / Cap-Ex from	
Total Non-Office Expenditures	\$ 10,000.00	\$ 4,490.00	\$ (5,510.00)	10,000.00		
Program Committees						
Ministry Resources Committee						
63000 - MRC Operating	9,000.00	2,343.30	(6,656.70)	9,000.00	Final Estimate	
Total Ministry Resources Committee	\$ 9,000.00	\$ 2,343.30	\$ (6,656.70)	\$ 9,000.00		
Campus Ministry						
06590 - Campus Ministry (UNCC-CharlotteNiners)	20,000.00	20,000.00	-	20,000.00	Final Estimate	
Total Campus Ministry	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00		
Ministry Teams						
06570 - Anti-Racism	3,200.00	3,829.56	629.56	3,200.00	Final Estimate	
06571 - LGBTQ+ Ministry Team	2,500.00	2,495.77	(4.23)	2,500.00	Final Estimate	
Total Ministry Teams	\$ 5,700.00	\$ 6,325.33	\$ 625.33	\$ 5,700.00		
Mission and Justice						
06683 - CDR Transport Team	1,000.00	1,000.00	-	1,000.00	Final Estimate	
Total Mission and Justice	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00		
Total Expenditures	\$ 1,053,410.00	\$ 1,032,337.36		\$ 1,102,200.00	Sub-Total	
BUDGET PROFIT & LOSS >>	\$ -	\$ 25,431.94		\$ (0.00)		