

**The Presbytery of
Northeast New Jersey**
Presbyterian Church (USA)
SPECIAL CALLED MEETING
Online Via Zoom
December 13, MMXXII
Adjourned to January 31, MMXXIII

ATTENDANCE.

See Attached Appendix I for December attendance, and Appendix II for January attendance. All others excused from this special meeting of the presbytery.

MINUTES.

Call to Order.

In accordance with the bylaws and electronic meeting policy of the Presbytery of Northeast New Jersey, the properly called Special Meeting of the Presbytery of Northeast New Jersey was called to order on Tuesday, December 13, 2022, using ZOOM technology as a result of the continuing COVID-19 related caution around large in person gatherings. The meeting was called to order at 9:32 am (EST), by the **Co-Moderator Pastor Kirk Woodward** (Fewsmith Memorial) and **opened with prayer**. He reminded presbyters that the meeting had been called to adopt the budget and that no other business was proper to this meeting.

A quorum was present.

Pastor Woodward then turned the gavel to **Co-Moderator Doris Glaspy** (Newark, Eliz Ave-Weequahic) who introduced the budget noting that it comes from the Finance Task Force with the support of the Vision Team. She invited questions and comment, encouraging presbyters to alternate for and against during debate, and to be recognized by the moderator before speaking.

Budget.

Elder Judy Tharaud on behalf of the Finance Task Force moved the adoption of the budget (see appendix III) as presented, coming from a group this motion didn't need a second.

Presbyters asked questions about how some of the line items were determined including costs for insurance, and how the estimated per capita income was determined.

There were questions about the Vision Teams Budget (see appendix IV). A motion to amend that line item was seconded and defeated.

Following additional discussion it was Moved, Seconded and **Voted** to **send the budget back** to the various teams and commissions with the **request that a budget representing a 6% draw** on investments be presented at an adjourned session of this meeting.

Owing to the tradition of the various presbyteries, it was moved seconded and **voted to continue salaries and routine expenses at the 2022 budgeted rates** until the adoption of the 2023 budget at which time any adjustments would be made retroactively to the first of the year.

Adjourn.

It was moved seconded and voted to **fix the time to which to adjourn to 7PM on January 31st, 2023**, giving time for the various teams to make adjustments. This session was **closed with prayer** by co-moderator Woodward.

Reconvene.

The special meeting to adopt the budget reconvened at **7PM on Tuesday January 31st 2023**. The meeting was called to order by Co-Moderator Doris Peterson and opened with Prayer.

Revised Budget.

Pastor Woodward too the gavel and reminded presbyters that we had adjourned the previous session until this date and time so that a budget representing a 6% draw on investments could be prepared, he recognized Rev. Denise Kennedy, Treasurer who presented the revised budget (See appendix V.) She shared highlights of the changes which had been made and pointed presbyters to the document outlining the adjustments (see appendix VI.)

Following questions from presbyters about process and about specific line items including the line for Audit and the changes to the professional expenses for the co-leaders, and other comments on the budget as well as suggestions to improve the process going forward, it was **VOTED to adopt the revised budget** as presented. **See Appendix V to these minutes for the final adopted budget.**

Adjourn.

The docket having reached its end, it was moved seconded and **VOTED** to adjourn. The meeting was closed with prayer by Pastor Peterson.

Attest:

Jeremy T. Campbell
Stated Clerk

December budget Meeting Attendance

Name (Original Name)	
19084369579	
Barbara McLaughlan	
Barbara Piercy	
Bill Burdick - West Side - Ridgewood (William Burdick)	
Bonnie Ruggiero	
Brooks Smith	
Casey Diekman	
Daniel Velez-Acevedo	
Dave Bomgaars	
Donald Steele	
Doris GLASPY	
Doris Peterson	
Eileen Lindner	
Elizabeth (Betty) Resch	
Elizabeth McNair McNair	
Emily Rishel	
Ethelyn Fulton	
Georgianna Williams	
Glenn Maciag	
Grace Nzameyo	
GUILLERMO LOPEZ-ACOSTA	
Patricia Pastas	
Howard Bryant	
Jeremy Campbell	
jerome Lane	
Jin Bae	
Joan Van Pelt	
Joanne Van Sant	
John Myers	

Joyce Lynch	
Joyce Soto	
Judith Tharaud	
Kenneth Macari	
Kirk Woodward	
Kwabea Ako-Addo	
L. Howard Adams	
Leah Fowler	
Linda Macari	
Linwood Bagby	
Loretta Hazelwood	
Louise Sgarro	
Marcy Steele	
Maria Santa	
Martha Curry	
Martha Day	
MHunt	
Milton Nunez-Coba	
Osvaldo NUESCH	
Pam Shaw	
Paulete la Terra	
LL DuBreuil	
Richard Boyer	
Roberto Fois	
Ron Thompson	
Rose Sheehan	
Ruth Boling	
Shelley Gardner	
Skip Winter	
Steve Huston	
Steven McClelland	
Susan friedl	

Touré Marshall	
Valencia Norman	
Wanda Lundy	
Yongmin Lee	

January Budget Meeting Attendance

Name (Original Name)	
19087877590	
Aprile Booker-Russell	
Barbara McLaughlan	
Barbara Piercy	
Bill Burdick - West Side - Ridgewood# NJ (William Burdick)	
Bonnie Ruggiero	
Brooks Smith	
Bruce Ballantine	
Casey Diekman	
Daniel Velez-Acevedo	
David Jahnke	
Deborah Huggins	
Denise Kennedy	
Diane Curtis	
Donald Steele	
Doris Peterson	
Eileen Lindner	
Elizabeth (Betty) Resch	
Elizabeth McNair McNair	
Emily Rishel	
Eric Abrokwa	
Eric Williams	
Gay Marcellus	
Gayle Griffin	
georgianna Williams	
Glenn Maciag	
GUILLERMO LOPEZ -ACOSTA	
Howard Bryant	
Jeremy Campbell	

Jerome Lane	
Jin Bae	
Joan Van Pelt	
Joanne Van Sant	
John Dusinberre	
Joyce Soto	
Judith Tharaud	
Karen Boelsche	
Karin Burk	
Kee Boem So	
Kirk Woodward	
Kwabea Ako-Addo	
Linda Macari	
Linwood Bagby	
Loretta Hazelwood	
Maisie Hodgson	
Marcy Steele	
Maria Patino	
Martha Curry	
Martha Day	
Michael Granzen	
Milton Nunez-Coba	
Nolly Méndez	
Osvaldo NUESCH	
Pam Shaw	
Patricia Pastás	
Paulete La Terra	
Rev. Doris Glaspy	
Rev. Dr. Kenneth Macari	
Rev. Roberto Fois - FPC Springfield (Roberto Fois)	
Richard Friedl	
Roberto Fois	

Roger Assimos	
Ron Thompson	
Ruth Boling	
Shelley Gardner	
Stefanie Velez	
Steve Huston	
Steven McClelland	
Susan Friedl	
Suzanne Broffman	
Valencia Norman	
William Henderson	
Yongmin Lee	

		Jan-Oct Actuals 2022	Budget 2022	Proposed Budget 2023
	Revenues			
1	Per Capita			
2	401110 Per Capita Current Year	\$ 267,754	\$ 496,000	\$ 539,840
3	401111 Per Capita Future Year	\$ 80		
4	401115 Uncollected Per Capita	\$ -	\$ (99,200)	\$ (161,952)
5	401120 Per Capita Prior Year	\$ 12,140	\$ -	
6	Total Per Capita	\$ 279,974	\$ 396,800	\$ 377,888
7	Church Mission Revenue			
8	401300 Shared Mission Support GA (30%)	\$ 27,204	\$ 46,815	\$ 31,500
9	401310 Shared Mission Support Synod (5%)	\$ 4,478	\$ 7,802	\$ 5,250
10	401320 Shared Mission Support Presbytery (65%)	\$ 60,192	\$ 101,432	\$ 68,250
11	Total Church Mission Revenue	\$ 91,874	\$ 156,049	\$ 105,000
12	Other Income			
13	404501 Training/Speaker Revenue	\$ 800	\$ -	\$ -
14	404900 Vanco fee offset given	\$ 19	\$ -	\$ 25
15	405800 Edwin Young Charitable Trust Grant	\$ 47,500	\$ -	\$ 47,500
16	457000 Reserve draw of investment		\$ 666,510	\$ 435,398
17	Total Other Income	\$ 48,319	\$ 666,510	\$ 482,923
18	Loan Interest			
19	405500 Loan Interest Income	\$ 873	\$ -	\$ 1,000
20	Total Loan Interest	\$ 873	\$ -	\$ 1,000
21	Mortgage Interest Revenue			\$ -
22	407000 Mortgage Interest Income	\$ 79,998	\$ -	\$ -
23	Total Mortgage Interest Revenue	\$ 79,998	\$ -	\$ -
24	Revenue-Council Designated Accts			
25	400111 Presby Meeting Offering		\$ -	
26	403296 Pleasantdale/Calwell Mission Grant	\$ 50,513	\$ 60,616	\$ 60,616
27	Total Revenue-Council Designated Accts	\$ 50,513	\$ 60,616	\$ 60,616
28	TOTAL REVENUE	\$ 551,551	\$ 1,279,975	\$ 1,027,427
30	Expenses			
31	Operating Expenses			
32	Administrative			
33	501010 General Liability and Property	\$ 7,470	\$ 36,000	\$ 13,518
34	501015 Directors and Officers	\$ 524	\$ -	\$ 645
35	501020 Extended Liability Umbrella	\$ 763	\$ -	\$ 1,005
36	501030 Workers Comp Insurance	\$ 1,534	\$ -	\$ 1,894
37	501200 Supplies	\$ 1,158	\$ 2,000	\$ 1,600
38	501210 Payroll Service Fee	\$ 2,049	\$ -	\$ 2,504
39	502300 Presbytery Financial Review/AUDIT	\$ 8,750	\$ 16,000	\$ 30,000
40	502320 Accounting Fees	\$ 1,459	\$ -	\$ 8,000
41	502330 Temporary Help		\$ 1,000	\$ -
42	502500 Contingency (Property Maintenance)		\$ 30,000	\$ -

43	504900 Vanco Online Processing Fee	\$ 50	\$ -	\$ 70
44	530100 Per Capita paid to GA	\$ 101,167	\$ 105,152	\$ 132,936
45	530200 Per Capita paid to Synod	\$ 54,042	\$ 50,840	\$ 55,334
46	Total Administrative	\$ 178,966	\$ 240,992	\$ 247,506
47	Facilities			
48	501230 Telephone/Internet	\$ 3,767	\$ 2,500	\$ 3,800
49	501300 Postage	\$ 295	\$ 1,000	\$ 500
50	501500 Equipment	\$ 2,456	\$ -	\$ 2,500
51	501600 Utilities	\$ -	\$ 6,783	\$ -
52	501700 Office Rent	\$ 44,347	\$ 53,217	\$ 53,217
53	501900 Software & Technology	\$ 20,776	\$ 8,500	\$ 14,839
54	502200 Bank Fees	\$ 0	\$ -	\$ -
55	Total Facilities	\$ 71,641	\$ 72,000	\$ 74,856
56	Compensation			
57	Co-Leader Resource Presbyter			
58	512000 CL-Resource Salary	\$ 25,000	\$ 30,000	\$ 33,600
59	512100 CL-Resource Housing	\$ 50,000	\$ 60,000	\$ 60,000
60	512200 CL-Resource Professional Exp	\$ 1,171	\$ 9,000	\$ 9,000
61	512300 CL-Resource Pension&Medical	\$ 29,439	\$ 35,327	\$ 36,504
62	512400 CL-Resource Continuing Ed	\$ 800	\$ 1,000	\$ 1,800
63	512410 CL - RP Presbyterian Leader Formation	\$ 1,300	\$ -	\$ 1,500
64	512500 CL-Resource Travel	\$ 2,518	\$ -	\$ -
65	512800 CL-Resource SECA	\$ 5,737	\$ 6,885	\$ 7,160
66	Total Co-Leader Resource Presbyter	\$ 115,966	\$ 142,212	\$ 149,564
67	Co-Leader Stated Clerk			
68	511100 CL-Stated Clerk Salary	\$ 40,000	\$ 48,000	\$ 38,600
69	511111 CL - SC - SECA Correction	\$ 4,250	\$ -	\$ -
70	511200 CL-Stated Clerk Housing	\$ 35,000	\$ 42,000	\$ 55,000
71	511300 CL-Stated Clerk Pension & Medical	\$ 29,342	\$ 35,210	\$ 36,504
72	511500 CL-Stated Clerk Travel	\$ 754	\$ -	\$ -
73	511600 CL-Stated Clerk Continuing Ed	\$ -	\$ 1,000	\$ 1,800
74	511610 CL - SC Presbyterian Leader Formation	\$ 1,542	\$ -	\$ 1,500
75	511700 CL-Stated Clerk Professional Exp	\$ 119	\$ 9,000	\$ 9,000
76	511800 CL-Stated Clerk SECA	\$ 5,737	\$ 6,885	\$ 7,160
77	Total Co-Leader Stated Clerk	\$ 116,744	\$ 142,095	\$ 149,564
78				
79	Treasurer			
80	517100 Treasurer Salary	\$ 15,955	\$ 9,000	\$ -
81	517200 Treasurer SS/MED	\$ 966	\$ -	\$ -
82	Total Treasurer	\$ 16,921	\$ 9,000	\$ -
83	Bookkeeper			
84	514100 BKPR Salary	\$ 21,371	\$ 16,793	\$ 27,700
85	514200 BKPR SS/MED	\$ 1,635	\$ -	\$ 2,119
86	514400 BKPR Continuing Ed			\$ 500
87	514200 BKPR Professional Expense	\$ 186		\$ 750

88	514500 BKPR Travel	\$ -	\$ -	\$ -
89	Total Bookkeeper	\$ 23,192	\$ 16,793	\$31,069
90	Administrative Assistant			
91	515099 TEMP Admin Assistant	\$ 47,560	\$ -	\$ -
92	515100 AA Salary		\$ 33,657	\$44,615
93	515200 AA SS/MED			\$3,413
94	515300 AA Pens/Bene			\$8,031
95	515300 AA Continuing Ed			\$1,000
96	515500 AA Professional Exp			\$250
97	Total Administrative Assistant	\$ 47,560	\$ 33,657	\$57,309
98	African American Ministries			
99	513100 AAM Salary	\$ 12,822	\$ 34,556	\$ -
100	Total African American Ministries	\$ 12,822	\$ 34,556	\$ -
101	Community Ministry Organizer			
102	516100 CMO Salary	\$ 50,450	\$ 60,615	\$66,520
103	516200 CMO SS/MED	\$ 4,159	\$ -	\$5,089
104	516600 CMO Benefits	\$ 564	\$ -	\$677
105	516700 CMO Professional Expense	\$ 954	\$ -	\$1,500
106	516400 CMO Continuing Ed	\$ -		\$1,000
107	Total Community Ministry Organizer	\$ 56,127	\$ 60,615	\$74,785
108	Latino Ministry Coordinator			
109	518100 Latino Ministry Coordinator Salary	\$ 12,500	\$ 16,148	\$15,600
110	518110 Latino Ministry Med/SS	\$ 956	\$ -	\$1,193
111	518300 Latino Ministry Prof Exp	\$ -		\$250
112	Total Latino Ministry Coordinator	\$ 13,456	\$ 16,148	\$17,043
113	Communication Director VIRTUAL ADMIN			
114	519230 CD - Salary	\$ 23,792	\$ 35,521	\$ 29,703
115	519250 CD - SS/MED	\$ 1,820	\$ -	\$ 2,272
116	519251 CD - Benefits	\$ 369	\$ -	\$ 443
117	519252 CD - Professional Expense	\$ -		\$ 250
118	519253 CD - Continuing Ed	\$ -		\$ 500
119	Total Communication Director	\$ 25,981	\$ 35,521	\$ 33,168
120	Personnel Contingency			
121	519300 Personnel Contingency	\$ -	\$ 36,416	\$ -
122	Total Personnel Contingency	\$ -	\$ 36,416	\$ -
123	Total Compensation	\$ 428,768	\$ 527,013	\$ 512,502
124	Presbytery Committees			
125	Vision Team/Trustees			
126	502040 Council - Legal Fees	\$ 65,032	\$ 2,000	\$ 25,000
127	502050 Council - Expenditures	\$ 2,019		
128	520300 Facilitator/Consultant Expense	\$ 17,500	\$ 50,000	
129	502000 Vision Team Discretionary			\$ 50,000
130	Total Vision Team	\$ 84,551	\$ 52,000	\$ 75,000
132	Mission			
133	522520 Community Ministry and Grant Support	\$ 384	\$ 130,000	\$ 170,000

Appendix III

For Approval by the Presbytery

December 13, 2022

134	523100 Johnsonburg Camp & Conf	\$ 33,333	\$ 40,000	\$ 40,000
135	523700 Food Pantry Missions	\$ 2,683	\$ -	\$ -
136	531100 Shared Mission Support to GA	\$ 27,204	\$ 46,815	\$ 31,500
137	531200 Shared Mission Support to Synod	\$ 4,478	\$ 7,802	\$ 5,250
138	531701 Shared Mission Support to Presbytery	\$ 9,680	\$ 101,432	\$ -
139	Total Mission	\$ 77,762	\$ 326,049	\$ 246,750
140	Other Expenditures			
141	500105 Triennium		\$ 63,750	\$ 22,500
	Total Other Expenditures	\$ -	\$ 63,750	\$ 22,500
	TOTAL OPERATING EXPENSES	\$ 841,688	\$ 1,281,804	\$ 1,179,114
	Net Total Income/Expenses	\$ (290,137)	\$ (1,829)	\$ (151,687)

VISION TEAM BUDGET PLANS 2023

1) BUILDING RELATIONSHIPS \$25,000

- A) Plan approximately 10 small gatherings to begin building relationships among pastors, Clerks of Session, and Elder Commissioners.
- B) Support the creation and development of small groups for spiritual growth, support, and resourcing.

2) COMMUNICATION / MESSAGING \$10,000

- A) Contracting with graphic designers and video producers to help the presbytery develop communications resources recommended in Counter Stories Consulting report.

3) DEVELOPING RESOURCES FOR PRESBYTERY MEMBERS IN THEIR PRIMARY LANGUAGE

\$10,000

- A) Employ resources for improved translations of both the written and spoken word.

4) TRANSITIONAL NEEDS AS THEY ARIS IN 2023

\$5,000

Appendix V

PNENJ Budget 2023

For Approval by the Presbytery
January 31, 2023

	Green Highlight indicates change from budget presented in	Budget 2022	Proposed Budget 2023 5% withdrawal Presented to PNENJ on 12/13/2022	Proposed Budget 2023 6% withdrawal Presented to PNENJ on 1/31/2023
	Revenues			
1	Per Capita			
2	401110 Per Capita Current Year	\$ 496,000	\$ 539,840	\$ 523,240
3	401111 Per Capita Future Year			
4	401115 Uncollected Per Capita	\$ (99,200)	\$ (161,952)	\$ (145,199)
5	401120 Per Capita Prior Year	\$ -		
6	Total Per Capita	\$ 396,800	\$ 377,888	\$ 378,041
7	Church Mission Revenue			
8	401300 Shared Mission Support GA (30%)	\$ 46,815	\$ 31,500	\$ 31,500
9	401310 Shared Mission Support Synod (5%)	\$ 7,802	\$ 5,250	\$ 5,250
10	401320 Shared Mission Support Presbytery (65%)	\$ 101,432	\$ 68,250	\$ 68,250
11	Total Church Mission Revenue	\$ 156,049	\$ 105,000	\$ 105,000
12	Other Income			
13	404501 Training/Speaker Revenue	\$ -	\$ -	\$ -
14	404900 Vanco fee offset given	\$ -	\$ 25	\$ 25
15	405800 Edwin Young Charitable Trust Grant	\$ -	\$ 47,500	\$ 47,500
16	457000 Reserve draw of investment	\$ 666,510	\$ 435,398	\$ 522,478
17	Total Other Income	\$ 666,510	\$ 482,923	\$ 570,003
18	Loan Interest			
19	405500 Loan Interest Income	\$ -	\$ 1,000	\$ 1,000
20	Total Loan Interest	\$ -	\$ 1,000	\$ 1,000
21	Mortgage Interest Revenue		\$ -	\$ -
22	407000 Mortgage Interest Income	\$ -	\$ -	\$ -
23	Total Mortgage Interest Revenue	\$ -	\$ -	\$ -
24	Revenue-Council Designated Accts			
25	400111 Presby Meeting Offering	\$ -		
26	403296 Pleasantdale/Calwell Mission Grant	\$ 60,616	\$ 60,616	\$ 60,616
27	Total Revenue-Council Designated Accts	\$ 60,616	\$ 60,616	\$ 60,616
28	TOTAL REVENUE	\$ 1,279,975	\$ 1,027,427	\$ 1,114,660

Appendix V

PNENJ Budget 2023

For Approval by the Presbytery
January 31, 2023

	Green Highlight indicates change from budget presented in	Budget 2022	Proposed Budget 2023 5% withdrawal Presented to PNENJ on 12/13/2022	Proposed Budget 2023 6% withdrawal Presented to PNENJ on 1/31/2023
	Expenses			
29	Operating Expenses			
30	Administrative			
31	501010 General Liability and Property	\$ 36,000	\$ 13,518	\$ 13,518
32	501015 Directors and Officers	\$ -	\$ 645	\$ 645
33	501020 Extended Liability Umbrella	\$ -	\$ 1,005	\$ 1,005
34	501030 Workers Comp Insurance	\$ -	\$ 1,894	\$ 1,894
35	501200 Supplies	\$ 2,000	\$ 1,600	\$ 1,600
36	501210 Payroll Service Fee	\$ -	\$ 2,504	\$ 2,504
37	502300 Presbytery Financial Review/AUDIT	\$ 16,000	\$ 30,000	\$ 30,000
38	502320 Accounting Fees	\$ -	\$ 8,000	\$ 8,000
39	502330 Temporary Help	\$ 1,000	\$ -	\$ -
40	502500 Contingency (Property Maintenance)	\$ 30,000	\$ -	\$ -
41	504900 Vanco Online Processing Fee	\$ -	\$ 70	\$ 70
42	530100 Per Capita paid to GA	\$ 105,152	\$ 132,936	\$ 128,848
43	530200 Per Capita paid to Synod	\$ 50,840	\$ 55,334	\$ 53,632
44	Total Administrative	\$ 240,992	\$ 247,506	\$ 241,716
45	Facilities			
46	501230 Telephone/Internet	\$ 2,500	\$ 3,800	\$ 3,800
47	501300 Postage	\$ 1,000	\$ 500	\$ 500
48	501500 Equipment	\$ -	\$ 2,500	\$ 2,500
49	501600 Utilities	\$ 6,783	\$ -	\$ -
50	501700 Office Rent	\$ 53,217	\$ 53,217	\$ 53,217
51	501900 Software & Technology	\$ 8,500	\$ 14,839	\$ 7,750
52	502200 Bank Fees	\$ -	\$ -	\$ -
53	Total Facilities	\$ 72,000	\$ 74,856	\$ 67,767
54	Compensation			
55	Co-Leader Resource Presbyter			
56	512000 CL-Resource Salary	\$ 30,000	\$ 33,600	\$ 33,600
57	512100 CL-Resource Housing	\$ 60,000	\$ 60,000	\$ 60,000
58	512200 CL-Resource Professional Exp	\$ 9,000	\$ 9,000	\$ 5,000
59	512300 CL-Resource Pension&Medical	\$ 35,327	\$ 36,504	\$ 36,504
60	512400 CL-Resource Continuing Ed	\$ 1,000	\$ 1,800	\$ 1,800
61	512410 CL - RP Presbyterian Leader Formation	\$ -	\$ 1,500	\$ 1,500
62	512500 CL-Resource Travel	\$ -	\$ -	\$ -
63	512800 CL-Resource SECA	\$ 6,885	\$ 7,160	\$ 7,160
64	Total Co-Leader Resource Presbyter	\$ 142,212	\$ 149,564	\$ 145,564

Appendix V**PNENJ Budget 2023**For Approval by the Presbytery
January 31, 2023

	Green Highlight indicates change from budget presented in	Budget 2022	Proposed Budget 2023 5% withdrawal Presented to PNENJ on 12/13/2022	Proposed Budget 2023 6% withdrawal Presented to PNENJ on 1/31/2023
65	Co-Leader Stated Clerk			
66	511100 CL-Stated Clerk Salary	\$ 48,000	\$ 51,600	\$ 38,600
67	511111 CL - SC - SECA Correction	\$ -	\$ -	\$ -
68	511200 CL-Stated Clerk Housing	\$ 42,000	\$ 42,000	\$ 55,000
69	511300 CL-Stated Clerk Pension & Medical	\$ 35,210	\$ 36,504	\$ 36,504
70	511500 CL-Stated Clerk Travel	\$ -	\$ -	\$ -
71	511600 CL-Stated Clerk Continuing Ed	\$ 1,000	\$ 1,800	\$ 1,800
72	511610 CL - SC Presbyterian Leader Formation	\$ -	\$ 1,500	\$ 1,500
73	511700 CL-Stated Clerk Professional Exp	\$ 9,000	\$ 9,000	\$ 5,000
74	511800 CL-Stated Clerk SECA	\$ 6,885	\$ 7,160	\$ 7,160
75	Total Co-Leader Stated Clerk	\$ 142,095	\$ 149,564	\$ 145,564
76	Treasurer			
77	517100 Treasurer Salary	\$ 9,000	\$ -	\$ -
78	517200 Treasurer SS/MED	\$ -	\$ -	\$ -
79	Total Treasurer	\$ 9,000	\$ -	\$ -
80	Bookkeeper			
81	514100 BKPR Salary	\$ 16,793	\$ 27,700	\$ 27,700
82	514200 BKPR SS/MED	\$ -	\$ 2,119	\$ 2,119
83	514400 BKPR Continuing Ed		\$ 500	
84	514200 BKPR Professional Expense		\$ 750	
85	514500 BKPR Travel	\$ -	\$ -	\$ -
86	Total Bookkeeper	\$ 16,793	\$31,069	\$29,819
87	Administrative Assistant			
88	515099 TEMP Admin Assistant	\$ -	\$ -	\$ -
89	515100 AA Salary	\$ 33,657	\$44,615	\$44,615
90	515200 AA SS/MED		\$3,413	\$3,413
91	515300 AA Pens/Bene		\$8,031	\$8,031
92	515300 AA Continuing Ed		\$1,000	
93	515500 AA Professional Exp		\$250	
94	Total Administrative Assistant	\$ 33,657	\$57,309	\$56,059
95	African American Ministries			
96	513100 AAM Salary	\$ 34,556	\$ -	\$ -
97	Total African American Ministries	\$ 34,556	\$ -	\$ -

Appendix V

PNENJ Budget 2023

For Approval by the Presbytery
January 31, 2023

	Green Highlight indicates change from budget presented in	Budget 2022	Proposed Budget 2023 5% withdrawal Presented to PNENJ on 12/13/2022	Proposed Budget 2023 6% withdrawal Presented to PNENJ on 1/31/2023
98	Community Ministry Organizer			
99	516100 CMO Salary	\$ 60,615	\$66,520	\$66,520
100	516200 CMO SS/MED	\$ -	\$5,089	\$5,089
101	516600 CMO Benefits	\$ -	\$677	\$677
102	516700 CMO Professional Expense	\$ -	\$1,500	
103	516400 CMO Continuing Ed		\$1,000	
104	Total Community Ministry Organizer	\$ 60,615	\$74,786	\$72,286
105	Latino Ministry Coordinator			
106	518100 Latino Ministry Coordinator Salary	\$ 16,148	\$15,600	\$15,600
107	518110 Latino Ministry Med/SS	\$ -	\$1,193	\$1,193
108	518300 Latino Ministry Prof Exp		\$250	
109	Total Latino Ministry Coordinator	\$ 16,148	\$17,043	\$16,793
110	Communication Director VIRTUAL ADMIN			
111	519230 CD - Salary	\$ 35,521	\$ 29,703	\$ 29,703
112	519250 CD - SS/MED	\$ -	\$ 2,272	\$ 2,272
113	519251 CD - Benefits	\$ -	\$ 443	\$ 443
114	519252 CD - Professional Expense		\$ 250	
115	519253 CD - Continuing Ed		\$ 500	
116	Total Communication Director	\$ 35,521	\$ 33,168	\$ 32,418
117	Personnel Contingency			
118	519300 Personnel Contingency	\$ 36,416	\$ -	\$ 2,924
119	Total Personnel Contingency	\$ 36,416	\$ -	\$ 2,924
120	Total Compensation	\$ 527,013	\$ 512,503	\$ 501,427
121	Presbytery Committees			
122	Vision Team/Trustees			
123	502040 Council - Legal Fees	\$ 2,000	\$ 25,000	\$ 15,000
124	502050 Council - Expenditures			
125	520300 Facilitator/Consultant Expense	\$ 50,000		
126	502000 Vision Team Discretionary		\$ 50,000	\$ 29,500
127	Total Vision Team	\$ 52,000	\$ 75,000	\$ 44,500

Appendix V**PNENJ Budget 2023**For Approval by the Presbytery
January 31, 2023

	Green Highlight indicates change from budget presented in	Budget 2022	Proposed Budget 2023 5% withdrawal Presented to PNENJ on 12/13/2022	Proposed Budget 2023 6% withdrawal Presented to PNENJ on 1/31/2023
128	Mission			
129	522520 Community Ministry and Grant Support	\$ 130,000	\$ 170,000	\$ 160,000
130	523100 Johnsonburg Camp & Conf	\$ 40,000	\$ 40,000	\$ 40,000
131	523700 Food Pantry Missions	\$ -	\$ -	\$ -
132	531100 Shared Mission Support to GA	\$ 46,815	\$ 31,500	\$ 31,500
133	531200 Shared Mission Support to Synod	\$ 7,802	\$ 5,250	\$ 5,250
134	531701 Shared Mission Support to Presbytery	\$ 101,432	\$ -	\$ -
135	Total Mission	\$ 326,049	\$ 246,750	\$ 236,750
136	Other Expenditures			
137	500105 Triennium	\$ 63,750	\$ 22,500	\$ 22,500
138	Total Other Expenditures	\$ 63,750	\$ 22,500	\$ 22,500
139	TOTAL OPERATING EXPENSES	\$ 1,281,804	\$ 1,179,115	\$ 1,114,660
140	Net Total Income/Expenses	\$ (1,829)	\$ (151,688)	\$ -

2023 Budget Amendments
January 31, 2023

In order to achieve a budget that did not exceed a 6% draw on presbytery reserves/investments in 2023, the following changes have been made.

After closer inspection, it was discovered that budgeted numbers for per capita were based on a total membership of 13,496. After checking with the General Assembly's record, our 2022 membership is actually 13,081 members. A decrease in membership of 415. With that number in hand the following was corrected:

Line 2 - Per Capita Current Year income has been reduced from \$539,840 to \$523,240, a decrease of \$16,600.

Line 44 - Per Capita paid to GA decreased from \$132,936 to \$128,848, a decrease of \$4,088

Line 45 - Per Capita paid to Synod decreased from \$55,344 to \$53,632, a decrease of \$1,712

With this information per capita participation was considered.

Line 4 - Uncollected Per Capita. Based on the adjustment to Line 2 and anticipated 2022 per capita receipts, an estimated 72.25% per capita participation rate will leave an unpaid amount of (\$145,199). Recognizing there is a choice to stay with a percentage or the dollar amount in this situation, the dollar amount was chosen.

Line 6 - Total Per Capita. With the adjustments to lines 2 and 4, we project a total per capita of \$378,041. This is only an increase of \$153 from the proposed budget.

Looking through the budget, it was discovered there were areas where the budgeted amount did not reflect actual expenses and the following adjustments were made.

Line 53 - Software and Technology. It is reasonable to reduce the budgeted amount from \$14,839 to \$7,750 for a savings of \$7,089.

Lines 60 and 75 - Professional Expenses for Co-Leaders. It is reasonable to reduce the budgeted amount from \$9,000 to \$5,000 for a total savings of \$8,000 for the two positions. Please note that in a year with an in person general assembly, an additional \$2,500 will need to be budgeted for each position to cover travel, lodging, and meals.

Line 121 - Professional and Continuing Education expenses for non-executive positions. Lines 86-87, 95-96, 105-106, 111, 117-118 were eliminated and \$2924 was added to line 121 to be used for staff development and expenses in 2023.

Line 126 - Legal Fees. While this is a difficult item to predict, based on current and pending litigation, it is reasonable to reduce the budgeted amount from \$25,000 to \$15,000 for a savings of \$10,000.

In order to further reduce spending, the following decreases were also made.

Line 129 - Vision Team Discretionary. By reducing the budget from \$50,000 to \$29,500, a savings of \$20,500, the Vision Team can still fully fund its top priority of building relationships while looking for creative options to pursue its other priorities.

Line 133 - Community Ministry and Grant Support. The Community Ministry Commission and the Grants Commission both agreed to a reduction of \$10,000 in their budgeted amount reducing that line from \$170,000 to \$160,000.

With these corrections, adjustments, and reductions, the total income increased by \$153 and the total expenses decreased by \$64,454.