

**Presbytery of Utah 2025 Budget**

Account #	Account Name	2022	2023	2024 9 mos actual + 3 mos Budget	2024 Combined Budget	2024 Per Capita Budget	2024 Mission Budget	2024 GA 226 Budget Assumptions
<b>Income</b>								
4.1000.00	Per Capita Income	\$96,321	\$91,034	\$86,094	\$89,623	\$89,623		remain at \$42.35 2175 @ 2023:\$9.85+\$3.00+\$29.50 2094 @ 2024: estimate
4.1050.00	Interest Income	\$1,145	\$2,050	\$1,622	\$2,000	\$2,000		
4.1249.00	Other Per Capita Income			\$24		\$0		
	<b>Total Per Capita Income</b>	\$97,467	\$93,084	\$87,740	\$91,623	\$91,623		
4.1200.00	Presbytery Mission Income	\$87,683	\$69,349	\$69,287	\$60,000		\$60,000	same as 2022
4.1250.00	Other Mission Income	\$9,094	\$2,284		\$0		\$0	
4.2033.00	Financial Services Income	\$9,525	\$4,599		\$0		\$0	eliminated
4.1051.00	Interest Income		\$2,261	\$12,423				
	<b>Presbytery Mission Income</b>	\$106,302	\$76,232	\$69,287	\$60,000		\$60,000	
4.2034.00	GA Grant			\$16,576	\$16,576			\$16,576
	<b>Total Designated Income</b>	\$0	\$0	\$16,576	\$16,576			\$16,576
	<b>Total Pass Through Income</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.0019.01	Unrealized Gains (Losses)		\$16,542					
4.1001.00	West Legacy Realized PC	\$0	\$28,370	\$13,696	\$54,784	\$54,784		
4.1060.00	Royalty Income oil leases	\$347	\$545	\$0				
4.1200.10	West Legacy Realized Mission		\$3,932		\$87,200		\$87,200	
	<b>Investment Income</b>	\$347	\$49,388	\$13,696	\$141,984	\$54,784	\$87,200	\$0
	<b>Total Income</b>	\$204,116	\$218,704	\$187,300	\$310,183	\$146,407	\$147,200	\$16,576
<b>Expense</b>								
5.2002.00	Presbytery Meetings	\$4,227	\$1,436	\$1,069	\$3,000	\$3,000		0.00% increase
5.2004.00	Moderator Expenses	\$0	\$3,708	\$1,000	\$4,000	\$4,000		increase for airfare
5.2006.00	Council-Per Capita	\$731	\$194	\$300	\$1,200	\$1,200		0.00% increase
5.2007.00	Council-Mission	\$731	\$0	\$300	\$1,200		\$1,200	0.00% increase
	<b>Meetings</b>	\$5,689	\$5,339	\$2,669	\$9,400	\$8,200	\$1,200	\$0
5.2008.00	Office Insurance	\$10,524	\$1,885	\$1,924	\$2,078	\$2,078		10% increase + adjustment
5.2010.00	Office Expense-Per Capita	\$9,211	\$7,776	\$8,442	\$7,700	\$7,700		0.00% increase
5.2012.00	Office Lease-Per Capita	\$9,232	\$9,077	\$9,388	\$9,395	\$9,395		2023 + 3.5% COLA
5.2013.00	Office Lease -Mission	\$9,232	\$9,077	\$9,388	\$9,395		\$9,395	2023 + 3.5% COLA
5.2014.00	Office Equipment-Per Capita	\$3,799	\$2,416	\$2,413	\$4,800	\$4,800		0.00% increase
	<b>Administration</b>	\$41,998	\$30,231	\$31,555	\$33,368	\$23,973	\$9,395	\$0

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5.1020.00	EP Salary - PC	\$12	\$12	\$201	\$12	\$12		4.50% COLA
5.1020.01	EP Salary - Mission	\$0	\$0	\$3	\$12		\$12	4.50% COLA
5.1022.00	EP Housing - PC	\$8,519	\$45,729	\$34,859	\$7,675	\$7,675		4.50% COLA
5.1023.00	EP Housing - Mission	\$33,549	\$0	\$9,122	\$36,486		\$36,486	4.50% COLA
5.1024.00	EP BOP - PC	\$2,024	\$2,551	\$3,235	\$2,998	\$2,998		39.00% BoP
5.1025.00	EP BOP - Mission	\$13,546	\$17,073	\$15,359	\$14,234		\$14,234	39.00% BoP
5.1026.00	EP Prof. Exp. - PC	\$1,548	\$3,151	\$3,070	\$1,638	\$1,638		0.00% increase
5.1027.00	EP Prof. Exp. - Mission	\$18,795	\$5,943	\$6,765	\$10,962		\$10,962	0.00% increase
5.2032.00	Admin.Assist.(AA)PerCapita	\$19,175	\$21,298	\$22,835	\$22,401	\$22,401		3.50% COLA
5.2033.00	AdminAssist(AA)Mission	\$28,065	\$16,713	\$12,154	\$10,586		\$10,586	3.50% COLA
5.2033.01	Financial Services Expenses	\$1,435	\$678	\$0	\$0			0.00% increase
5.2034.00	AA BOP-Per Capita	\$2,023	\$2,847	\$4,348	\$4,182	\$4,182		empl agr BoP
5.2034.01	AA BOP - Mission	\$2,473	\$1,998	\$5,314	\$5,111		\$5,111	empl agr BoP
5.2035.00	AA Prof. Expenses - Mission	\$0	\$0	\$0	\$0			
5.2036.00	AACont. Ed. - Per Capita	\$324	\$0	\$375	\$1,500	\$1,500		0.00% increase
5.2040.00	Stated Clerk	\$19,835	\$21,587	\$22,432	\$22,531	\$22,531		4.50% COLA
5.2045.00	Treasurer	\$8,043	\$8,743	\$9,947	\$10,014	\$10,014		4.50% COLA
5.2058.00	SC/T - Prof. Expenses	\$1,460	\$143	\$434	\$400	\$400		0.00% increase
5.2059.00	SC/T Cont. Ed.	\$1,266	\$2,015	\$600	\$2,400	\$2,400		0.00% increase
5.2059.01	SC/T Clerks Workshop	\$631	\$1,048	\$1,000	\$4,000	\$4,000		extra \$2,000 for GA
5.2247.00	Joint Youth Director	\$8,713	\$11,245	\$19,537	\$19,537		\$19,537	(\$1000/mo, 10
	<b>Jt Youth Director Cont Ed</b>							
5.2060.00	FICA Employer-Per Capita	\$6,401	\$5,342	\$5,852	\$7,139	\$4,204	\$2,305	\$629 7.65%
	<b>Salaries and Support</b>	\$177,838	\$168,115	\$177,443	\$183,819	\$83,956	\$99,234	\$629
5.2005.00	GA Expense	\$2,572	(\$7,853)	\$2,240	\$2,000	\$2,000		0.00% increase
5.2202.00	Administrative Commission	\$0	\$123	\$125	\$500	\$500		0.00% increase
5.2205.00	Triennial Scholarships	\$0	\$0	\$750	\$3,000		\$3,000	need to start for 2025
5.2240.00	COM	\$384	\$3,209	\$3,453	\$3,000	\$3,000		airfare
5.2241.00	COPM	\$1,500	(\$185)	\$875	\$3,500		\$3,500	0.00% increase
5.2245.00	Clergy Emergency Fund	\$0	\$0	\$250	\$1,000		\$1,000	0.00% increase
5.2246.00	Church Support -Small	\$51	\$49	\$781				offsetting grant
5.2248.00	YUP Expenses Current Year	\$1,273	\$6,000	\$18,739	\$6,000		\$6,000	0.00% increase
	<b>Committees and Programs</b>	\$5,779	\$1,342	\$27,213	\$19,000	\$5,500	\$13,500	\$0
5.2298.00	GA Per Capita	\$20,403	\$21,424	\$25,850	\$21,315	\$21,315		980.00%
5.2299.00	Synod Per Capita	\$6,248	\$5,981	\$3,202	\$6,525	\$6,525		300.00%
	<b>Total GA/Synod PC Expense</b>	\$26,651	\$27,405	\$29,052	\$27,840	\$27,840		

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5.2252.00	Joint Projects	\$0	\$1,125	\$1,125	\$4,500		\$4,500	3 events @ \$1,500 ea
5.2254.00	Strategic Initiatives	\$7,968	\$9,216	\$588	\$2,000		\$2,000	
5.2254.01	Pastor's Retreat		\$2,501	\$3,181	\$3,000		\$3,000	actual Sept retreat net
	<b>Total Strategic Initiatives</b>	\$7,968	\$12,842	\$4,894	\$9,501		\$9,500	
	<b>Total PC &amp; Mission Exp.</b>	<b>\$265,923</b>	<b>\$245,275</b>	<b>\$272,827</b>	<b>\$282,928</b>	<b>\$149,469</b>	<b>\$129,830</b>	<b>\$629</b>
5.2800.00	Workers Comp. Expense			\$0				
	<b>Total Designated Expense</b>	\$0	\$13,602	\$21,051	\$16,067	\$0	\$0	\$16,067
5.4002.00	Blessing Grants Expense		\$1,423					
	<b>Investment Expense</b>	\$0	\$1,423	\$0	\$0	\$0	\$0	\$0
	<b>Total Expense</b>	\$265,923	\$309,620	\$293,878	\$298,995	\$149,469	\$129,830	\$16,696
	<b>Net Surplus</b>	<b>(\$61,807)</b>	<b>(\$90,915)</b>	<b>(\$106,578)</b>	<b>\$11,188</b>	<b>(\$3,062)</b>	<b>\$17,370</b>	<b>(\$120)</b>
	<b>excluding Unrealized Gains (Losses)</b>	<b>(\$61,807)</b>	<b>(\$107,457)</b>	<b>(\$120,274)</b>	<b>(\$130,796)</b>	<b>(\$57,846)</b>	<b>(\$69,830)</b>	<b>(\$120)</b>
	<b>Net Surplus</b>	<b>(\$61,807)</b>	<b>(\$90,915)</b>	<b>(\$123,154)</b>	<b>\$11,188</b>	<b>(\$3,062)</b>	<b>\$17,370</b>	<b>(\$120)</b>

**Presbytery of Utah 2025 Budget**

Account #	Account Name	2025				2025 Per Capita				
		Combined Budget	monthly \$	Per Capita	Mission	GA, Synod Pass Thru	Combined Budget	Per Capita	Mission	GA, Synod Pass Thru
<b>Income</b>		1,996								
4.1000.00	Per Capita Income	\$31.00								
		\$91,497	\$7,624.72	\$61,876		\$29,621	\$14.84	\$45.84	\$31.00	\$14.84
4.1050.00	Interest Income	\$1,500	\$125.00	\$1,500				\$0.75	\$0.75	
4.1249.00	Other Per Capita Income									
	<b>Total Per Capita Income</b>	\$92,997		\$63,376	\$0	\$29,621		\$46.59	\$31.75	\$0.00
4.1200.00	Presbytery Mission Income	\$60,000	\$5,000.00		\$60,000			\$30.06		\$30.06
4.1250.00	Other Mission Income									
4.2033.00	Financial Services Income									
4.1051.00	Interest Income	\$10,000	\$833.33		\$10,000			\$5.01		\$5.01
	<b>Presbytery Mission Income</b>	\$70,000		\$0	\$70,000	\$0		\$35.07	\$0.00	\$35.07
4.2034.00	GA Grant									
	<b>Total Designated Income</b>									
	<b>Total Pass Through Income</b>									
4.0019.01	Unrealized Gains (Losses)									
4.1001.00	West Legacy Realized PC	\$32,599	\$2,716.56	\$32,599				\$16.33	\$16.33	
4.1060.00	Royalty Income oil leases	\$450	\$37.50	\$450				\$0.23	\$0.23	
4.1200.10	West Legacy Realized Mission									
	<b>Investment Income</b>	\$33,049		\$33,049	\$0	\$0		\$16.56	\$16.56	\$0.00
	<b>Total Income</b>	\$196,045		\$96,425	\$70,000	\$29,621		\$98.22	\$48.31	\$35.07
<b>Expense</b>										
5.2002.00	Presbytery Meetings	\$3,090	\$257.50	\$3,090			3.00%	\$1.55	\$1.55	
5.2004.00	Moderator Expenses	\$4,120	\$343.33	\$4,120			3.00%	\$2.06	\$2.06	
5.2006.00	Council-Per Capita	\$1,236	\$103.00	\$1,236			3.00%	\$0.62	\$0.62	
5.2007.00	Council-Mission	\$1,236	\$103.00	\$1,236			3.00%	\$0.62	\$0.62	
	<b>Meetings</b>	\$9,682		\$9,682	\$0	\$0		\$4.85	\$4.85	\$0.00
5.2008.00	Office Insurance	\$2,286	\$190.48	\$2,286			10.00%	\$1.15	\$1.15	
5.2010.00	Office Expense-Per Capita	\$5,045	\$420.42	\$5,045			3.00%	\$2.53	\$2.53	
5.2012.00	Office Lease-Per Capita	\$600	\$50.00	\$600			3.00%	\$0.30	\$0.30	
5.2013.00	Office Lease -Mission	\$600	\$50.00		\$600		3.00%	\$0.30		\$0.30
5.2014.00	Office Equipment-Per Capita	\$0		\$0			3.00%	\$0.00	\$0.00	
	<b>Administration</b>	\$8,531		\$7,931	\$600	\$0		\$4.27	\$3.97	\$0.30

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Account #	Account Name	2025				2025 Per Capita				
		<u>Combined</u>		<u>Per Capita</u>	<u>Mission</u>	<u>GA, Synod</u> <u>Pass Thru</u>	<u>Combined</u>		<u>GA, Synod</u>	
		<u>Budget</u>	<u>monthly \$</u>				<u>Budget</u>	<u>Per Capita</u>	<u>Mission</u>	<u>Pass Thru</u>
5.1020.00	EP Salary - PC	\$12	\$1.03	\$12		2.50%	\$0.01	\$0.01		
5.1020.01	EP Salary - Mission	\$12	\$1.03		\$12	2.50%	\$0.01		\$0.01	
5.1022.00	EP Housing - PC	\$10,381	\$865.11	\$10,381		2.50%	\$5.20	\$5.20		
5.1023.00	EP Housing - Mission	\$49,282	\$4,106.81		\$49,282	2.50%	\$24.69		\$24.69	
5.1024.00	EP BOP - PC	\$1,039	\$86.61	\$1,039		3.00%	\$0.52	\$0.52		
5.1025.00	EP BOP - Mission	\$4,929	\$410.78		\$4,929	3.00%	\$2.47		\$2.47	
5.1026.00	EP Prof. Exp. - PC	\$1,687	\$140.60	\$1,687		3.00%	\$0.85	\$0.85		
5.1027.00	EP Prof. Exp. - Mission	\$11,291	\$940.91		\$11,291	3.00%	\$5.66		\$5.66	
5.2032.00	Admin.Assist.(AA)PerCapita	\$22,961	\$1,913.41	\$22,961		2.50%	\$11.50	\$11.50		
5.2033.00	AdminAssist(AA)Mission	\$10,851	\$904.21		\$10,851	2.50%	\$5.44		\$5.44	
5.2033.01	Financial Services Expenses									
5.2034.00	AA BOP-Per Capita	\$4,307	\$358.96	\$4,307		3.00%	\$2.16	\$2.16		
5.2034.01	AA BOP - Mission	\$5,265	\$438.73		\$5,265	3.00%	\$2.64		\$2.64	
5.2035.00	AA Prof. Expenses - Mission	\$0					\$0.00			
5.2036.00	AACont. Ed. - Per Capita	\$1,545	\$128.75	\$1,545		3.00%	\$0.77	\$0.77		
5.2040.00	Stated Clerk	\$23,095	\$1,924.54	\$23,095		2.50%	\$11.57	\$11.57		
5.2045.00	Treasurer	\$10,265	\$855.38	\$10,265		2.50%	\$5.14	\$5.14		
5.2058.00	SC/T - Prof. Expenses	\$412	\$34.33	\$412		3.00%	\$0.21	\$0.21		
5.2059.00	SC/T Cont. Ed.	\$2,472	\$206.00	\$2,472		3.00%	\$1.24	\$1.24		
5.2059.01	SC/T Clerks Workshop	\$4,120	\$343.33	\$4,120		3.00%	\$2.06	\$2.06		
5.2247.00	Joint Youth Director	\$20,026	\$1,668.82		\$20,026	2.50%	\$10.03		\$10.03	
	<b>Jt Youth Director Cont Ed</b>	\$1,000	\$83.33		\$1,000		\$0.50		\$0.50	
5.2060.00	FICA Employer-Per Capita	\$7,850	\$654.20	\$7,850		7.65%	\$3.93	\$3.93		
	<b>Salaries and Support</b>	\$192,802		\$90,147	\$102,655	\$0	\$96.59	\$45.16	\$51.43	\$0.00
5.2005.00	GA Expense	\$2,000	\$166.67	\$2,000			\$1.00	\$1.00		
5.2202.00	Administrative Commission	\$515	\$42.92	\$515		3.00%	\$0.26	\$0.26		
5.2205.00	Triennial Scholarships	\$3,090	\$257.50		\$3,090	3.00%	\$1.55		\$1.55	
5.2240.00	COM	\$3,090	\$257.50	\$3,090		3.00%	\$1.55	\$1.55		
5.2241.00	COPM	\$3,605	\$300.42	\$3,605		3.00%	\$1.81	\$1.81		
5.2245.00	Clergy Emergency Fund	\$1,030	\$85.83		\$1,030	3.00%	\$0.52		\$0.52	
5.2246.00	Church Support -Small	\$15,000	\$1,250.00		\$15,000	3.00%	\$7.52		\$7.52	
5.2248.00	YUP Expenses Current Year	\$6,180	\$515.00		\$6,180	3.00%	\$3.10		\$3.10	
	<b>Committees and Programs</b>	\$34,510		\$9,210	\$25,300	\$0	\$17.29	\$4.61	\$12.68	\$0.00
5.2298.00	GA Per Capita	\$23,633	\$1,969.39		\$23,633		\$11.84		\$11.84	
5.2299.00	Synod Per Capita	\$5,988	\$499.00		\$5,988		\$3.00		\$3.00	
	<b>Total GA/Synod PC Expense</b>	\$29,621			\$29,621		\$0.00		\$14.84	

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		<u>Combined Budget</u>	<u>monthly \$</u>	<u>Per Capita</u>	<u>Mission</u>		<u>GA, Synod Pass Thru</u>	<u>Combined Budget</u>	<u>Per Capita</u>	<u>Mission</u>
5.2252.00	Joint Projects	\$4,635	\$386.25		\$4,635	3.00%	\$2.32		\$2.32	
5.2254.00	Strategic Initiatives	\$2,060	\$171.67		\$2,060	3.00%	\$1.03		\$1.03	
5.2254.01	Pastor's Retreat	\$3,090	\$257.50		\$3,090	3.00%	\$1.55		\$1.55	
	<b>Total Strategic Initiatives</b>	\$9,785		\$0	\$9,785		\$4.90	\$0.00	\$4.90	\$0.00
	<b>Total PC &amp; Mission Exp.</b>	<b>\$284,931</b>		<b>\$116,970</b>	<b>\$138,340</b>		<b>\$127.91</b>	<b>\$58.60</b>	<b>\$69.31</b>	<b>\$14.84</b>
5.2800.00	Workers Comp. Expense	\$1,578	\$131.51	\$1,578		5.00%	\$0.79	\$0.79		
	<b>Total Designated Expense</b>	\$1,578		\$1,578	\$0		\$0.79	\$0.79	\$0.00	\$0.00
5.4002.00	Blessing Grants Expense	\$5,000	\$416.67	\$5,000			\$0.05	\$0.05		
	<b>Investment Expense</b>	\$5,000		\$0	\$5,000		\$0.05	\$0.00	\$0.05	\$0.00
	<b>Total Expense</b>	\$291,509		\$118,548	\$143,340		\$128.76	\$59.39	\$69.36	\$14.84
	<b>Net Surplus</b>	<b>(\$95,464)</b>		<b>(\$22,123)</b>	<b>(\$73,340)</b>		<b>(\$30.54)</b>	<b>(\$11.08)</b>	<b>(\$34.29)</b>	<b>\$0.00</b>
	<b>excluding Unrealized Gains (Losses)</b>	<b>(\$123,512)</b>		<b>(\$55,172)</b>	<b>(\$68,340)</b>		<b>(\$47.04)</b>	<b>(\$27.64)</b>	<b>(\$34.24)</b>	<b>\$0.00</b>
	<b>Net Surplus</b>									