

Presbytery of San Francisco
2025 Proposed
Budget Vs. 5

2023 Approved Budget	2024 Approved Budget	2025 Proposed Budget
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4000 · PRESBYTERY BUDGETED INCOME

Per Capita Rates; 2019=37.45; 2020=38.00; 2021=38.00; 2022=38.00; 2023=39.00 2024=40.00 2025=40.00

400 · MISSION BUDGETED GIVING

4001 · Presbytery Mission Receipts	105,000	105,000	75,000
4003 · GA Mission Receipts	34,000	33,999	14,000
4004 · [Mission Receipts Paid to GA]	(34,000)	(33,999)	(14,000)
4006 · Synod Mission Receipts	3,500	3,501	3,600
4007 · [Mission Receipts Paid Synod]	(10,000)	(10,000)	(10,000)
Total 400 · MISSION BUDGETED GIVING	98,500	98,501	68,600

402 · PER CAPITA BUDGETED INCOME

4021 · Presbytery [24.98] Income	263,685	251,657	232,553
4023 · GA [9.80] Income	108,537	113,950	105,300
4024 · GA Per Capita Paid	(108,537)	(113,950)	(105,300)
4025 · Synod [5.22] Income	57,519	54,783	50,707
4026 · Synod Per Capita Paid	(57,519)	(54,783)	(50,707)
4028 · Allowance for Unpaid PC	(60,000)	(30,000)	(30,000)
Total 402 · PER CAPITA BUDGETED INCOME	203,685	221,657	202,553

403 · GRANT INCOME

4031 · Anne Penke Fund Grant			0
4035 · Synod Partnership Grant	44,709	44,709	41,000
Total 403 · GRANT INCOME	44,709	44,709	41,000

404 · INCOME FROM FUNDS

4041 · From Presbytery Rent Fund		14,720	0
4042 · From Fund #2 for Eradicating Poverty		10,000	0
4043 · From Fund #3 for T-Care/Anti-Racism Work		70,886	0
4044 · From Fund #3 for Safe Gatherings/Evaluators		5,000	0
4045 · From Fund #5 for Supporting Pastors		40,000	0
Total 404 · INCOME FUNDS		140,606	0

405 · INTEREST INCOME

4052 · Synod Acct #1272	600	429	2,400
4055 · Synod MM #3525	1,000	605	2,700
4056 · Chase Savings #1856	0	2	0
4261 · PILP #8608 Interest	2,400	2,400	3,200
Total 405 · INTEREST INCOME	4,000	3,435	8,300

Total 4000 · PRESBYTERY BUDGETED INCOME

350,894 508,908 320,453

500 · PRESBYTERY BUDGETED EXPENSE

510 · EXECUTIVE STAFF

Total 5100 · Transitional Executive Presbyter			
51001 · Salary [Includes Grace]			160,000
51002 · SECA			
51003 · Benefits			62,400
51004 · Study Leave			1,000
51005 · Travel/Meals			2,000
51006 · Executive Coaching			5,000
51007 · Spiritual Direction			3,000
51008 · Meals with Presbytery Members			6,000
Total 5100 · Transitional Executive Presbyter			239,400

5102 · Transitional Associate Partner

51021 · Salary	85,624	85,624	125,000
51022 · Payroll Taxes	6,550	6,550	0
51023 · Insurance/Benefits	14,128	33,393	48,750
51024 · Study Leave	1,000	1,000	1,000
51025 · Travel/Meals Expense	2,000	2,000	2,000
51026 · Executive Coaching Expense	0	0	5,000
51027 · Spiritual Direction Expense	0	0	3,000
51028 · Meals with Presbytery Members	0	0	2,000
51029 · Moving Expense	0	0	20,000
51030 · Severance for Current TAP	0	0	28,958
Total 5102 · Exec Partner for Operations and Commu	109,302	128,568	235,708

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5104 · Exec Partner for Mission and Church Assets			
51041 · Salary	85,624	85,624	
51043 · Payroll Taxes	6,550	6,550	
51044 · Benefits	14,128	33,393	
51045 · Study Leave	1,000	1,000	
51046 · Travel/Meals	2,000	2,000	
Total 5104 · Exec Partner for Mission and Church Ass	109,302	128,568	
5106 · Exec Partner for Congregational Vitality & Clergy Support			
51061 · Salary	85,624	85,624	20,928
51063 · SECA	6,550	6,550	
51064 · Benefits	14,128	33,393	
51065 · Study Leave	1,000	1,000	
51066 · Travel/Meals	2,000	2,000	
Total 5106 · Exec Partner for Congregational Vitaity &	109,302	128,568	20,928
Total 510 · EXECUTIVE STAFF	327,906	385,704	496,036
512 · NON-EXECUTIVE AND ADMINISTRATIVE STAFF			
5120 · Office of Stated Clerk			
51201 · Stated Clerk-Salary/Housing	50,429	50,000	90,000
51202 · Payroll Taxes	3,858	3,825	6,885
51203 · Stated Clerk Travel/Meal/Exp	2,000	2,000	2,000
51204 · Stated Clerk Health Ins/Pension	8,482	8,250	35,100
51205 · Stated Clerk Study Leave	1,000	1,000	1,000
Total 5120 · Office of Stated Clerk	65,769	65,075	134,985
5121 · Executive Coordinator (Office Coordinator)			
51211 · Executive Admin Salary	48,711	48,711	62,400
51212 · Executive Admin Payroll Tax	3,726	3,726	4,774
51213 · Executive Admin Benefits	0	8,037	24,336
Total 5121 · Executive Coordinator	52,437	60,474	91,510
5122 · Admin Assistant (Administrative Coordinator)			
51221 · Admin Asst Salary	14,751	20,800	26,000
51222 · Admin Asst Payroll Tax	1,128	1,591	1,989
Total 5122 · Admin Assistant	15,879	22,391	27,989
5123 - Caretaker			
51231 - Caretaker Salary		7,680	0
51232 - Caretaker Payroll Tax		584	0
Total 5123 - Caretaker		8,264	0
5124 · ACCOUNTING SERVICE			
51241 · Contracted Accounting Service	52,000	53,560	55,170
51242 · Business Manager Functions Outsourced	4,800	4,800	4,944
Total 5124 · ACCOUNTING SERVICE	56,800	58,360	60,114
5125 - CRE/CP Coordinator (moving expense from COM)			
51251 - CRE/CP Coordinator Salary		6,000	0
51252 - CRE/CP Coordinator Payroll Tax		456	0
Total 5125 - CRE/CP Coordinator		6,456	0
5126 - Racism Audit Coordinator (moving expense from MVL)			
51261 - Racism Audit Coordinator Salary		6,400	52,000
51262 - Racism Audit Coordinator Payroll Tax		486	3,978
Total 5126 - Racism Audit Coordinator		6,886	55,978
Total 512 · NON-EXECUTIVE AND ADMINISTRATIVE STAFF	190,885	227,907	370,576
5125 · Staff Worker Comp Insurance	13,000	1,000	1,000
5126 · Accrued PTO Expense	4,000	4,000	8,000
5127 · Personnel Consulting	2,000	2,000	10,000
5128 · Personnel Spiritual Direction	1,500	1,500	1,200
5129 · TAP Search Costs		-	5,000
5130 · Employee Internet and Phone Cost			2,400
Total 510-512 · EXECUTIVE AND NON-EXECUTIVE STAFF V	539,292	622,111	894,212

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514 · ADMINISTRATIVE EXPENSES			
5140 · Bank Fees	500	300	600
5144 · Audit Fees	18,000	9,000	11,000
5145 · Computer Hardware/Software/Web	8,000	10,000	10,000
5146 · IT Contract Services	9,000	4,400	8,000
5147 · Web Related Costs	0	50	0
5148 · Copier Lease Payment	3,910	3,950	3,950
5149 · Copy Machine Maint	500	2,500	2,500
5151 · Internal Maint/Repair	0	500	0
5152 · Internet Connection	3,800	3,200	2,500
5153 · Property/Liability Insurance		0	0
5155 · Janitorial Supplies	700	700	1,400
5156 · Janitorial Service			
5159 · Office Supplies	3,000	3,000	1,700
5160 · Payroll Process Fees	1,600	2,000	2,100
5161 · Volunteer Insurance	400	350	350
5162 · Pest Control Service	1,200	1,800	2,000
5164 · Postage/Shipping Cost	600	1,000	2,000
5167 · Subscription	100	0	
5168 · Personal Prop Tax	500	0	1,000
5172 · Telephone Service	2,500	4,100	3,000
5175 · Staff Meal/Mileage Expense	600	2,000	1,500
Total 514 · ADMINISTRATIVE EXPENSES	54,910	48,850	53,600
520 · MVL SUPPORT BUDGET			
5204 · Personnel Admin Expense	250	1,000	1,000
5210 · Presbytery Meeting Expense	5,300	2,000	9,600
5212 · Presbytery Meeting Translation	20,000	22,000	20,000
5214 · Recording Clerk Pro Tem	1,500	1,100	1,200
5216 · Leadership Development	5,000	8,000	8,000
5218 · Partnership Working Group Expense	500	500	5,700
5220 · T-Care Racism Audit	15,000	64,000	48,200
5222 · CRE/CLP Grant	1,000	0	21,618
5223 · Asian Presbytery Women's Conference			
Total 520 · MVL SUPPORT BUDGET	48,550	98,600	115,318
530 · CONGRE / MISSION SUPPORT BUDGET			
5304 · 1st PC Portuguese	20,000	20,000	20,000
5305 · Eradicating Poverty	10,000	0	0
5306 · Mission Bay Community Church	7,800	7,800	7,800
5308 · IPB NCD Support	81,000	81,000	81,000
5310 · LUEC Support	101,000	87,860	87,860
Total 530 · CONGRE / MISSION SUPPORT BUDGET	219,800	196,660	196,660
535 · NOM/COR COMMITTEE BUDGET	10,000	0	16,300
Total 535 · NOM/COR COMMITTEE BUDGET	10,000	0	16,300
540 · FPOC			
5402 · Legal Retainer Expense	30,000	40,000	35,000
5404 · Church Property Oversight Fees	5,000	10,000	0
5409 · FPOC Misc Expenses	4,000	4,000	4,000
5410 · Holy Currencies Consulting	10,000	2,000	0
5411 · Covenant PC Property			21,000
5412 · Community PC Pittsburg Property			0
5413 · St. Paul's PC Property			45,000
5414 · Accrual for Doubtful Church Loans			100,000
Total 540 · FPOC	49,000	56,000	205,000
560 · PARTNERSHIPS SUPPORT TO GA/SYN			
5413 · NWC Expenses	100	100	600
5604 · Youth Triennium	4,000	4,000	0
Total 560 · PARTNERSHIPS SUPPORT TO GA/SYN	4,100	4,100	600
600 · ECCLESSIASTICAL EXPENSE			
6000 · OFFICER EXPENSES			
60004 · Officers/Commissioners Expense GA	0	0	0

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Total 6000 · OFFICER EXPENSES	0	0	-
6100 · COM			
61005 · Retirees Gathering	750	750	750
61006 · COM Meeting Expense	1,000	1,000	1,000
61007 · COM Travel/Meal Expense	2,000	2,000	2,000
61010 · Presbytery Associates	2,000	2,000	2,000
61011 · Ministers Retreat	11,000	7,000	7,000
61012 · Conflict Resolution Training	2,000	2,000	2,000
61014 · Safe Gatherings Ministry Background	0	4,000	4,000
61016 · Nurture Minister Members	40,000	40,000	0
Total 6100 · COM	58,750	58,750	18,750
6200 · CPM			
62001 - Psychological Evaluations	0	0	1,200
62002 · Candidate Travel	1,200	1,200	1,200
62004 · Scholarship Fund	15,000	0	15,000
62004 · Meeting Expense	700	100	500
62006 · Resources & Supplies	1,000	1,000	1,000
Total 6200 · CPM	17,900	2,300	18,900
6500 · JUDICIAL EXPENSES			
65001 · Permanent Judicial Commission	4,800	4,800	4,800
Total 6500 · JUDICIAL EXPENSES	4,800	4,800	4,800
Total 600 · ECCLESIASTICAL EXPENSE	81,450	65,850	42,450
6999 · Credit Card Trans No Receipt			
Total 500 · PRESBYTERY BUDGETED EXPENSE	1,007,102	1,092,171	1,524,140
Net Budget Surplus [Deficit]	(656,208)	(583,263)	(1,203,687)

409 · OTHER INCOME

4098 · Draws from Investment Fund #6 Excess	225,000	225,000	
4098 · Draws from Investment Fund #6 Excess	114,800	91,660	
4098 · Draws from Investment Fund #6 Excess	70,000	70,000	
4098 · Draws from Investment Fund #6 Excess	8,291	8,291	
4098 · Draws from Investment Fund #6 Excess	9,000	9,000	
4098 · Draws from Investment Fund #6 Excess	65,000	65,000	
4098 · Draws from Investment Fund #6 Excess	83,016	103,379	
Total 409 · OTHER INCOME	575,107	572,330	

Maximum amount allowed to draw from budget under calibration of 2017	582,000	737,260
	(9,670)	(466,427)

Maximum Estimated Cε 1,250,000
Maximum Estimated Cε 250,000
Total Cash Estimated fr 1,500,000
pulling from principal as of 9-10-24

**2025
Proposed
Budget**

7200 · NON-DONOR FUND ACTIVITY

7220 · MVL Mission Fund Activity

72202 · All God's Children Fund Activit

722022 · Expense

-

Total 72202 · All God's Children Fund Activit

-

72213 · Campus Ministry Westminster Hou

722131 · Westminster House- Income

-

Total 72213 · Campus Ministry Westminster Hou

-

72214 · Local Disaster Relief Fund Acti

722142 · Local Disaster Disbursed

-

Total 72214 · Local Disaster Relief Fund Acti

-

72215 · CLP/CRE FUND ACTIVITY

722151 · CLP/CRE Income

722152 · Tuition

6,750

722153 · Grant from Presbytery

21,618

Total 722151 · CLP/CRE Income

28,368

722155 · CLP/CRE Expenses

722156 · Coordinator Salary

(16,320)

722157 · Coordinator Payroll Tax

(1,248)

722158- CRE/CP Admin. Support Salary \$25/hr

(4,500)

722159 · Instructor Expense [1099]

(7,000)

722160 · Supplies

(3,000)

722161 · Instructor Travel Expense

(3,000)

722162 · Program hospitality and expenses

(500)

722163 · Translator Expense

(800)

Total 722155 · CLP/CRE Expenses

(36,368)

Total 72215 · CLP/CRE FUND ACTIVITY

(8,000)

Total 7220 · MVL Mission Fund Activity

-

7230 · FPOC Funds Activity

72301 · Ashbury Property Fund Activity

723011 · Ashbury Property Fund Income

26,400

723013 · Ashbury Expense Supplies

(39,039)

Total 72301 · Ashbury Property Fund Activity

(12,639)

72303 · New Liberation Fund Activity

723031 · New Liberation Income

31,697

723032 · New Liberation Expense

(26,813)

Total 72303 · New Liberation Fund Activity

4,884

72304 · Ashbury Property Projects Fd

723042 · Ashbury Prop Project Fd Exp

(333)

723043 · Ashbury Prop Project Exp Labor

(14,143)

Total 72304 · Ashbury Property Projects Fd

(14,475)

72305 · Mission Iglesia Roof Project Ac	
723052 · Mission Iglesia Roof Pr Exp	-
Total Total 72305 · Mission Iglesia Roof Project Ac	<u>-</u>
7240 · 72307 · Fruitvale Funds	
723071 · Fruitvale Income	24,537
723072 · Fruitvale Expenses	(17,796)
Total 72307 · Fruitvale Funds	<u>6,741</u>
72309 · South Hayward Parish Fd Activit	
723091 · South Hayward Income	36,000
723092 · South Hayward Parish Expense	
7230922 · SHP Liability Insurance	(5,709)
7230926 · SHP Loan Interest	753
723092 · South Hayward Parish Expense - Other	(70,740)
Total 723092 · South Hayward Parish Expense	<u>(75,696)</u>
Total 72309 · South Hayward Parish Fd Activit	<u>(39,696)</u>
Total 7230 · FPOC Funds Activity	<u>(55,186)</u>
7240 · COM Funds Activity	
72404 · COM Installation Offering Activ	
724042 · COM Installation Expense	
Total 72404 · COM Installation Offering Activ	<u>-</u>
72409 · Deacons Fund Activity	
724091 · Deacon Fund Income	
724092 · Deacon Fund Expense	
Total 72409 · Deacons Fund Activity	<u>-</u>
Total 7240 · COM Funds Activity	-
7250 · CPM Fund Activity	
72501 · Intern Grant Fund Activity	
725012 · Intern Grant Funds Expense	
Total 72501 · Intern Grant Fund Activity	<u>-</u>
72503 · CPM Candidate Scholarship Fd Ac	
725032 · Candidate Scholarship Expense	
Total 72503 · CPM Candidate Scholarship Fd Ac	<u>-</u>
Total 7250 · CPM Fund Activity	-
7260 · Working Groups Funds Activity	
72601 · PSF Peacemaking Funds	
726011 · PSF Peacemaking Income	-
Total 72601 · PSF Peacemaking Funds	<u>-</u>
72603 · PSF Hunger Fund Activity	
726031 · PSF Hunger Fund Income	
Total 72603 · PSF Hunger Fund Activity	<u>-</u>

72607 · Youth Triennium Fund Activity	
726072 · Youth Triennium Income	
Total 72607 · Youth Triennium Fund Activity	-
Total 7260 · Working Groups Funds Activity	-
7270 · Managed Investestment Activity	
72702 · Fund #2 Regional Mission Initia	
727022 · Fund #2 Expense	(567,638)
Total 72702 · Fund #2 Regional Mission Initia	(567,638)
72703 · Fund #3 Support Congregation Fd	
727031 · Fund #3 Income	
727032 · Fund #3 Expense	(175,000)
Total 72703 · Fund #3 Support Congregation Fd	(175,000)
72704 · Fund #4 NWC Fund Activity	
727041 · Fund #4 Income	
727042 · Fund #4 Expense	(180,000)
Total 72704 · Fund #4 NWC Fund Activity	(180,000)
72705 · Fund #5 Support Ministry Member	
727051 · Fund #5 income	
727052 · Fund #5 Expense	(60,000)
Total 72705 · Fund #5 Support Ministry Member	(60,000)
72706 · Fund #6 Undesignated Restr Cash	
727062 · Fund #6 Expense	
Total 72706 · Fund #6 Undesignated Restr Cash	-
Total 7270 · Managed Investestment Activity	(982,638)
Total 7200 · NON-DONOR FUND ACTIVITY	(1,037,824)
7300 · Donor Restricted Fd Activity	
7310 · Donor Restricted Available Acti	
73100 · F Logan Fund #1957 Activity	
731001 · Income	78
Total 73100 · F Logan Fund #1957 Activity	78
73102 · Williams Available #5228	
731021 · Williams Income	856
Total 73102 · Williams Available #5228	856
73104 · Dobbins Fd Available #3043	
731041 · Dobbins Income	3,410
Total 73104 · Dobbins Fd Available #3043	3,410
73106 · L Logan #1983 Fund	218
731061 · L Logan #1983 Income	218
Total 73106 · L Logan #1983 Fund	218
73108 · F&L Logan Fund #1958	886

731081 · F&L Logan Fund #1958 Income

886

Total 73108 · F&L Logan Fund #1958	
73109 · High Street Fund #1967 Activity	
731091 · High Street #1967 Income	3,498
Total 73109 · High Street Fund #1967 Activity	<u>3,498</u>
Total 7310 · Donor Restricted Available Acti	<u>8,946</u>
Total 7300 · Donor Restricted Fd Activity	<u>8,946</u>
7400 · Pass Thru Funds to GA Activity	
74104 · GA Disaster Relief Activity	
741041 · GA Disaster Relief Income	
741042 · GA Disaster Relief Expense	
Total 74104 · GA Disaster Relief Activity	<u>-</u>
74106 · GA Hunger Fund Activity	
741061 · GA Hunger Fund Income	
741062 · GA Hunger Fund Expense	
Total 74106 · GA Hunger Fund Activity	<u>-</u>
74108 · GA Christmas Joy Activity	
741081 · Christmas Joy Income	
741082 · GA Christmas Joy Expense	
Total 74108 · GA Christmas Joy Activity	<u>-</u>
74110 · GA Peacemaking Fund Activity	
741101 · GA Peacemaking Income	
741102 · GA Peacemaking Expense	
Total 74110 · GA Peacemaking Fund Activity	<u>-</u>
74112 · GA Directed Missions Activity	
741121 · GA Directed Income	
Total 741122 · Directed GA Mission Expense	<u>-</u>
74114 · GA One Great Hour of Sharing Ac	
741141 · GA OGHS Income	
741142 · OGHS Expense	
Total 74114 · GA One Great Hour of Sharing Ac	<u>-</u>
74116 · GA Pentecost Offering Activity	
741161 · GA Pentecost Income	
741162 · Pentecost Expense	
Total 74116 · GA Pentecost Offering Activity	<u>-</u>
Total 7400 · Pass Thru Funds to GA Activity	<u>-</u>
7530 · Pass Through Funds Local	
7534 · Westminster Woods Fund Activity	
75341 · Westminster Woods Income	
75342 · Westminster Woods Expense	
Total 7534 · Westminster Woods Fund Activity	<u>-</u>

7539 · Local Directed Pass Thru Activ	
75391 · Local Pass Through Income	
75392 · Local Pass Through Expense	
Total 7539 · Local Directed Pass Thru Activ	-
Total 7530 · Pass Through Funds Local	-
7540 · Funds Held Churches [Agency]	
7544 · Inglesia Presbiteria Manse	
75442 · Iglesia Manse transfer in from Synod	-
Total 7544 · Inglesia Presbiteria Manse	-
Total 7540 · Funds Held Churches [Agency]	-
7710 · Endowment Corpus Gains/Losses	
7752 · PF F Logan #1957	60
7758 · High Street #1967	456
7759 · St Paul's Organ #2124 Activity	428
Total 7710 · Endowment Corpus Gains/Losses	944
7900 · Investment Activity	
7915 · Unrealized Gains/Losses	
79151 · Presbyterian Foundation	250,000
79152 · Fidelity Investments	1,250,000
Total 7915 · Unrealized Gains/Losses	1,500,000
79153 · Portfolio Management Expense	(79,479)
7920 · Investment Loans Interest	
79202 · Golden Gate Interest Income	56,463
79204 · Oakland 1st PC Interest Earned	1,601
79208 · Primer Iglesia Interest	4,764
79211 · Faith PC Interest Income	5,991
Total 7920 · Investment Loans Interest	68,820
Total 7900 · Investment Activity	1,489,341
8000 · Investment Funds Used	
8010 · Transfers to cover budget deficit	(1,203,687)
Total 8000 · Investment Funds Used	(1,203,687)
8500 · Interest Paid on Loans by PSF	
8502 · SHP Loan Interest paid to Synod	(9,789)
8510 · Interest Accured on SHP Note	(36,879)
Total 8500 · Interest Paid on Loans by PSF	(46,668)
Net Overall Budget and Fund Balance	(788,948)