

Rev. Joshua Jong, Moderator
Rev. Mark A. Tammen, Stated Clerk

WE GATHER TOGETHER

The Presbytery of Long Island of the Presbyterian Church (USA) held an In-person Stated Meeting at the Westminster United Presbyterian Church & Presbytery Office on Saturday, June 25, 2022. The meeting was called to order with a Call to Worship and prayer by the Moderator, Rev Joshua Jong Moderator, at 9:35 am. A quorum was present.

Roll Call - *Separate document*

WELCOME GUESTS AND BEGIN OUR WORK

Opening Prayer & Call to Worship - Rev. Joshua Jong, Moderator

Music - "O Jesus I Have Promised"

Greetings from Host Church - Pastor Kerry Riddle

Elders attending a Presbytery meeting as First Time Church Commissioners were introduced and welcomed.

Approval of Docket

Motion Approved: The Presbytery approved the docket of June 25, 2022

Stated Clerk Report/Rev Mark Tammen (*Appendix A – pp 36-37*)

Motion Approved

- a) The Presbytery approved the minutes of the Stated Meeting held on April 30, 2022
- b) The Presbytery received the 2022 Committee on Representation Report (*Appendix A – p37*)

Committee on Preparation for Ministry Report was received (*Appendix B–p 38*)

Board of Trustees/Rev. Jeff Prey

- Thank you to the Westminster United Presbytery Church for welcoming the Presbytery to their church.
- Thank you to Steve Boddon and Laurie Vu for their work in constructing the new office and bathrooms.
- In light of the recent Church shootings, some churches have been concerned about Security. If your church already has a Security plan, please send a copy to the Board of Trustees.

Committee on Ministry Elder Patricia Francis (*Appendix C–pp 39-48*)

Motion Approved

The Presbytery approves the proposed 2023 Compensation Program (attached). It includes the recommendation that the minimum cash aggregate be increased by 5.1% and that the cash aggregate in all existing calls that exceed the minimum be increased by at least 5.1%.

The Committee recommends that pastors and churches return to the practice of taking all vacation time in the year for which it was granted. It is believed that taking regular vacations improves the spiritual, mental, and physical health of pastors. It also is important for the health of the congregation.

Amended Motion Approved

The Committee on Ministry recommends to the Presbytery at the Stated Meeting on June 25, 2022, that the Presbytery of Long Island form an administrative commission to assess and consider the future vitality of the Yaphank Church.

WORSHIP

Opening Worship Prayer - Moderator Rev. Joshua Jong

Music - "Open My Eyes That I May See"

Scripture Reading - Matthew 25:31–46

Message - Matthew 25

Rev. Matthew Means brought the Presbytery a message on Matthew 25 Obligations, highlighting how the passage has become a denominational Call to all the churches in the PCUSA. He informed the Presbytery that at this meeting, the Presbytery would be focusing on the three Matthew 25 subjects the PCUSA is highlighting: Racism, Food Insecurity, and Vitality. He noted that after worship, the Presbytery would be invited to be in conversation regarding how their congregations can live out Matthew 25.

Music - "Way Maker" Soloist Elaina Cotone & Pianist/Organist, Lournia Dieujuste

Holy Communion – Pastor Kerry Riddle led the Presbytery in Holy Communion

Matthew 25 Initiative

Bringing Racial Equity And Diversity (B.R.E.A.D) – Elder Magalene McClarrin

Breakouts Groups discussed the questions

1. What were your thoughts, emotions, and reaction to the shooting in Buffalo on May 14?
2. What would you do if this happened on Long Island? What should our church do?

Hunger Action Commission - Rev. Mark Applewhite

Rev Mark Applewhite informed the Presbytery of the placemats they would find on the lunch tables and asked each church to fill them out. (*Appendix D – p 49*)

Lunch - Welcome Back - Flushing House

Foundations and Horizons Task Force - Rev. Matthew Means

Breakouts Groups discussed

1. How would you describe your Session/congregation's current relationship with the Presbytery of Long Island?
2. What is your current ministry setting flourishing? What is languishing?
3. What are you unable to accomplish today but could plan to accomplish with help from the Presbytery of Long Island?

Treasurer Patrick J. Knight (*Appendix E - pp 50--57*)

The Presbytery received the report of the Treasurer (*Appendix E – pp 50-53*)

Motion Approved

To separate the staff salary from the proposed 2023 Presbytery Budget

Motion Approved

The Presbytery received the 2023 Budget (*Appendix E – pp 54-57*)

With thanks and appreciation to the Presbytery Staff

Motion Approved

The Presbytery staff salaries are to be increased by 5.1% in 2023

Closing Prayer & Benediction Moderator closed the meeting with prayer and benediction at 1:45 pm.

Next meeting the next Stated Meeting of the Presbytery will be held on Sat., September 24, 2022

Appendix A – pp36-37

**Report of the Stated Clerk
Stated Meeting of Presbytery – June 25, 2022, West Islip**

Actions

The Stated Clerk presented the following motions:

1. ***Motion:** That Presbytery approve the minutes of the Stated Meeting held on April 30, 2022
2. ***Motion** – That the Presbytery receives the 2022 Representation Report (1a see attached)

Information

- **Sexual Misconduct and Child and Youth Protection Policies**

The current and effective version of our Sexual Misconduct (2019) and Child and Youth Protection (2016) Policies have been reviewed

- **Transferred**

Rev. Scot McCachren to the Presbytery of the Highlands of New Jersey
 Rev. Sarah Bigwood to the Presbytery of Northern Plain of North Dakota
 Rev. Wanda Lawdy Presbytery of Giddings-Lovejoy of Missouri
 Rev. Kyungsoo Choi to New York City of New York
 Rev. Susan E. Joseph Rack to the Presbytery of Geneva, NY
 Rev. Paul Rack (HR) to the Presbytery of Geneva, NY

- **Received**

Rev. Jim Crawford (HR) from Muskingum Valley Presbytery

- **Mission Emmanuel Commission**

At its May 18, 2022 meeting, the Commission approved the changing of his residence. The Commission also agreed to ask the Mission Emmanuel NCD to assume the rental costs of renting on Remenburg Sacunary for \$100 a month or chapel for \$50 a month, effective June 2022.

The following Churches HAVE NOT submitted their 2021 Minutes:

Amagansett, Balwin, Bellmore, PIPH Brentwood, Brookhaven, Cutchogue, Freeport, Garden City, Glen Cove, Great Neck/Faith, Greenlawn, Hempstead, Islip, Malverne, Malverne Nueva Vida, Mattituck, Merrick, Mineola,

New Hyde Park Korean, Oceanside, Port Jefferson, Remsenburg, Selden, Southampton-Shinnecock, Valley Stream Asian, Yaphank

Session Minutes still Missing from Previous Years

Brookhaven Great Neck/Faith, Greenlawn, Islip, Malverne Nueva Vida, Mineola, New Hyde Park Korean, PIPH Brentwood, Remsenburg, Selden, Southampton-Shinnecock

Reports/Newsletters

- Committee on Preparation on Ministry - attached

**Committee on Representation
Stated Meeting of Presbytery – June 25, 2022 – West Islip**

#1a

2022 Elected Leadership Profile		
Ordination Status	Total	152
	Clergy	63
	Elder	79
	Layperson	10
Gender	Male	70
	Female	82
Age	25 or under	1
	26-40	7
	41-55	33
	56-70	59
	71+	52
Race/Ethnicity	Asian/Pacific Islander/ South Asian	6
	Black/African American/ African	29
	Hispanic/Latino-a/ Caribbean	19
	Native American/Alaska Native/ Indigenous	5
	Middle Eastern/ North African	0
	White	93
	Multiracial	0
Disabled	Yes	16
	No	136
Location	Nassau	75
	Western Suffolk	54
	Eastern Suffolk	23

G-3.0103 "Councils above the session shall establish by their own rule committees on representation to fulfill the following functions: to advise the council regarding the implementation of principles of unity and diversity, to advocate for diversity in leadership, and to consult with the council on the employment of personnel, in accordance with the principles of unity and diversity in F-1.0403."

Appendix B – p38

**Report of the Committee on Preparation for Ministry (CPM)
Presbytery of Long Island Stated Meeting – June 25, 2022, West Islip**

May 26, 2022 CPM Meeting via Zoom

NO ACTIONS ITEMS FOR PRESBYTERY

Committee Reports for Information to the Presbytery:

1. Committee reviewed procedures for final consultations and Certification for Ordination approvals for Candidates Under Care who are completing their requirements for ordination and are ready to be seeking a call. Current Long Island Presbytery By-Laws empower CPM to examine and certify Candidates and approve circulation of PIF on behalf of the entire Presbytery. Committee reviewed recent history in this Presbytery and experiences in others. Committee affirmed a process of CPM normally examining Candidates and granting permission to circulate PIF on behalf of the entire Presbytery in keeping with current By-Laws, recognizing there may be circumstances where examination may take place by the Presbytery as the whole. The Committee will be reviewing consultation timelines for students entering their senior year of seminary to prevent or minimize delays for qualified Candidates seeing a call due to CPM and/or Presbytery meeting schedules.
2. Consultation with Robert Caputo, an ordained Deacon from the Presbyterian Church of Malverne who is applying to be received under care by the Presbytery as an Inquirer. A very positive consultation with a discussion about his sense of call and ministry goals at this time. CPM will formally act on this request upon receipt of the remaining application requirements, which we expect to happen in the near future.
3. We received updates from CPM liaisons on CRE/Inquirers/Candidates under care, particularly Candidates Kerry Riddle, Mylika Slaughter, and Kirsty Dickson-Maret. All of them are completing their formal studies this Spring.

Next Scheduled Meeting TBD.

Appendix C – pp 39-48

Report of the Committee on Ministry
Presbytery of Long Island Stated Meeting – June 25, 2022, West Islip

Items for Action :**Compensation Recommendations for 2023**

1. ***Motion:** The Presbytery approves the proposed 2023 Compensation Program (attached). It includes the recommendation that the minimum cash aggregate be increased by 5.1% and that the cash aggregate in all existing calls that exceed the minimum be increased by at least 5.1%.

The Committee recommends that pastors and churches return to the practice of taking all vacation time in the year for which it was granted. It is believed that taking regular vacations improves the spiritual, mental, and physical health of pastors. It also is important for the health of the congregation.

2. ***Motion:** The Committee On Ministry recommends to the Presbytery at the Stated meeting on June 25, 2022, that the Presbytery of Long Island form an administrative commission to consider the dissolution of the Yaphank Church.

The Committee has been in conversation with the session at Yaphank and learned that the declining attendance and financial challenges motivated the Committee to bring this action.

At its meeting on May 10, 2022**Contracts and Terms of Call**

None

Information

MSP To concur with the mutual Dissolution of the Installed Pastoral Relationship with Rev. Scot McCachren and the Session at First Presbyterian Church of East Hampton and to transfer Rev. Scot McCachren to the Presbytery of the Highlands of New Jersey

MSP To concur with the mutual Dissolution of the Installed Pastoral Relationship with Rev. Sarah Bigwood and the Session at First Presbyterian Church of Southampton and to transfer Rev. Sarah Bigwood to the Presbytery of Northern Plains, North Dakot

At its meeting on June 14, 2022**Contracts and Terms of Call**

1. The Committee approved the renewal of the Temporary Supply Pastor contract between the session of the **First Presbyterian Church, New Hyde Park, and the Rev. Joshua H. Jong** for the period August 1, 2022, through July 31, 2023 at the following terms (full-time): Cash Salary and Manse Allowance, \$20,500 (\$2,500 of which is paid by the Presbytery from NCD funds); Tax-Deferred Investment, 1,000; Free Use of the Manse (approximate annual fair rental value, 30,000); Full Utilities, heat, electricity, and water (approximate annual cost, 4,400); Pension and Medical Dues, 19,055 (paid by the Presbytery); Additional Insurance, NA; SECA Tax Reimbursement, 4,200; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, 500;

Continuing Education Expense Reimbursement, 750; Vacation, 30 days, including 5 Sundays; Continuing Education Time, 14 days, including 2 Sundays; Paternity Leave per presbytery guidelines; Moving Expenses, NA. The terms are below presbytery minimum.

2. The Committee approved a change in terms of call for **Commissioned Ruling Elder Gustavo Sanchez at Mission Emmanuel NCD in Remsenburg** for the period May 1, 2022, through December 31, 2022 at the following terms (annualized, full-time): Cash Salary, \$40,514; Housing Allowance, 36,915; Tax-Deferred Investment, 1,000; Pension and Medical Dues, 29,019; Additional Insurance, NA; SECA Tax Reimbursement, 5,923; Automobile Expense Reimbursement, church business mileage at IRS standard rate; Pastoral Ministry Expense Reimbursement, 500; Continuing Education Expense Reimbursement, 1,500; Vacation, 30 days, including 5 Sundays; Continuing Education Time, 14 days, including 2 Sundays. This call is funded completely by the Presbytery.

Information

The IRS has increased the standard mileage rate for business (church) use of an automobile to 62.5 cents/mile effective July 1, 2022. Churches should begin reimbursing their pastors at that rate on that date.

MSP To concur with the mutual Dissolution of the Installed Pastoral Relationship with Rev. Wanda Lawry and the Session at the Presbyterian Church in Garden City and transfer Rev. Wanda Lawry to the Presbytery of Giddings-Lovejoy, Missouri

MSP to transfer Rev. Susan E. Joseph Rack to the Presbytery of Geneva, NY

MSP to transfer Rev. Paul Rack (HR) to the Presbytery of Geneva, NY

MSP to receive Rev. Jim Crawford from Muskingum Valley Presbytery and to add him to the Pulpit Supply

For Approval, June 25, 2022

**COMMITTEE ON MINISTRY
The Presbytery of Long Island**

2023 COMPENSATION PROGRAM FOR PASTORS WITH MANSES

(Includes proposed changes to become effective for existing calls and contracts, January 1, 2023; for new calls and contracts, October 1, 2022)

1. Cash Aggregate

Defined as the total of the cash salary, including the manse allowance, plus the amount put into the defined contribution plan, or 403 (b) (see #4B below).

The Manse Allowance

- Defined as that portion of the cash salary that the pastor reasonably expects to spend from his/her own resources on the home, including furnishings.
- Must be designated by the session in advance of when expended, not retroactively. May be adjusted during the year, in advance of increased expenditures, keeping the total aggregate the same.
- Accurate records and documentation of amounts must be kept by the pastor. Unused portion should be reported by the pastor as income.
- Not subject to income tax, but subject to SECA tax and Pastor's Participation Plan or Minister's Choice Plan dues (see p. 4).

The minimum cash aggregate shall be \$54,675.

- The minimum cash aggregate shall be increased one-half of one percent for each year since a pastor's ordination, up to 30 years.
- The minimum cash aggregate shall be increased by \$2,000 for churches with 151-350 members, \$4,000 for churches with 351-500 members, and \$6,000 for churches with over 500 members.

It is recommended that all existing calls that exceed this minimum be increased at least 5.1% for 2023.

2. Free Use of Manse

Annual fair rental value.

Not subject to income tax, but subject to SECA tax and Pastor's Participation Plan or Minister's Choice Plan dues.

3. Full Utilities

Heat, electricity, and water must be provided by the church. Others may be provided, but are not required. Utilities paid directly by the church are not subject to income tax or Pastor's Participation Plan or Minister's Choice Plan dues, but are subject to SECA tax. Use approximate annual cost. Other utilities paid by the pastor should be included in the Manse Allowance.

Manse, p. 2

4. Retirement Benefits

A. Traditional Defined Benefit Plan

Dues are **8.5%** of Effective Salary (= #1, #2, + #4B) (see p.4).

Required for all installed pastors, as part of Pastor's Participation Plan.

Required for all Interim and Designated Pastors under Pastor's Participation Plan unless there is comparable coverage from another source.

Available for all other pastors working 20 hours/week or more under Pastor's Participation Plan or Minister's Choice Plan.

B. Defined Contribution (Retirement Savings) Plan

403 (b) can be tax-deferred or not (Roth option).

At least \$1,000 required for all full-time installed, Interim, and Designated pastors living in manses.

Contributions may be made by church or pastor or both. Please identify the source and the amount of the contribution(s).

Many investment options available through Fidelity.

May not be subject to income tax or SECA Tax, but subject to Pastor's Participation Plan or Minister's Choice Plan dues.

Available to all others with no requirement for minimum hours worked.

5. Death and Disability Benefits

1% of Effective Salary – **2.5%** if pension benefit #4A is not provided – included in Pastor's Participation Plan and Minister's Choice Plan.

Required for all installed pastors, as part of Pastor's Participation Plan.

Required for all Interim and Designated Pastors under Pastor's Participation Plan or Minister's Choice Plan unless there is comparable coverage from another source.

Available for all other pastors working 20 hours/week or more under either Pastor's Participation Plan or Minister's Choice Plan or alone for 2.5%.

Long-term Disability Plan is available separately.

6. Temporary Disability Plan

0.5% of Effective Salary. Benefit covering disability from 14 up to 90 days before other coverage is effective. Included in both Pastor's Participation Plan and Minister's Choice Plan.

Also available separately.

7. Medical Insurance

Traditional PPO as part of Pastor's Participation Plan.

Dues are **27%** of Effective Salary and cover member and all eligible family members.

Required for all installed pastors under Pastor's Participation Plan.

Required for all Interim and Designated pastors and their eligible dependents, unless they have comparable coverage from another source.

Optional for all others working 20 hours/week or more.

Non-contributory. Church must pay entire cost.

8. Additional Insurance

Thoughtful and thorough consideration of additional forms of insurance available – term life insurance, dental insurance, supplemental death benefit, supplemental disability benefit, and vision eyewear benefit. Premiums are **not** subject to dues under the Pastor's Participation Plan and the Minister's Choice Plan unless it is provided by an entity other than the Board of Pensions.

Manse, p. 3

9. SECA Tax Reimbursement (self-employment tax or social security)

Approximately one-half of the pastor's SECA Tax obligation, or 7.65% of #1 + #2 + #3 above. It is subject to income tax and SECA tax, but not subject to dues under the Pastor's Participation Plan or the Minister's Choice Plan. It should be included on the W-2 form. If the pastor has requested voluntary withholding, it may be paid along with the cash salary. If the pastor pays taxes with quarterly estimates, it may be paid quarterly in advance of when those payments are due.

10. Automobile Expense Reimbursement

Reimbursement of actual mileage on church business at the IRS standard mileage rate for 2023, under an accountable reimbursement plan.

11. Pastoral Ministry Expense Reimbursement

A \$500 minimum for expenses in the pastoral ministry -- such as books, journals, vestments, entertainment, cell phone -- under an accountable reimbursement plan.

12. Continuing Education Expense Reimbursement

\$1,750 minimum. Can be accumulated for up to three years. Actual use or accumulation to be approved by session in advance and report received afterward. Under an accountable reimbursement plan.

13. Vacation

30 days, including 5 Sundays. After 10 years in current position, 37 days, including 6 Sundays.

14. Continuing Education Time

14 days, including 2 Sundays. Can be accumulated up to 42 days by agreement with session in advance. See Presbytery policy.

15. Maternity/Paternity Leave

Twelve weeks/four weeks respectively.

16. Moving Expenses

(New calls and contracts only.) Full, reasonable.

Manse, p. 4

EXPLANATIONS

Effective Salary

A Board of Pensions definition for the total of cash salary and manse allowance (#1), tax-deferred investment (#4B), and the annual fair rental value of the manse (#2).

Pastor's Participation Plan

Total cost 37%.

Includes Defined Benefit Pension Plan (8.5%) (#4A), Death and Disability Plan (1%) (#5), Temporary Disability Plan (0.5%) (#6) and Medical PPO covering the entire family up to age 26 (27%) (#7).

Also includes, at no extra cost, access to the Employee Assistance Program, CREDO, Sabbath Support Grants, and Healthy Pastors Healthy Congregations.

Required for all installed pastors.

Required for all Interim and Designated Pastors who don't have comparable coverage from another source.

Available for all pastors working 20 hours /week or more.

Minister's Choice Plan

Total Cost 10%.

Includes Defined Benefit Pension Plan (8.5%) (#4A), Death and Disability Plan (1%) (#5), and Temporary Disability Plan (0.5%) (#6).

Also includes, at no extra cost, access to the Employee Assistance Program, CREDO, Sabbath Support Grants, and Healthy Pastors Healthy Congregations.

Available to all pastors working 20 hours/week or more.

For Approval, June 25, 2022

**COMMITTEE ON MINISTRY
The Presbytery of Long Island**

**2023 COMPENSATION PROGRAM FOR PASTORS WITH
HOUSING ALLOWANCES**

(Includes proposed changes to become effective for existing calls and contracts,
January 1, 2023; for new calls and contracts, October 1, 2022)

1. Cash Aggregate

Defined as the total of the cash salary, including the housing allowance, plus the amount put into the defined contribution plan, or 403 (b) (see #2B below).

The Housing Allowance

- Defined as that portion of the cash salary that the pastor reasonably expects to spend on the home, such as for rent, mortgage, property taxes, insurance, utilities, maintenance, and furnishings.
- Must be designated by the session in advance of when expended, not retroactively. May be adjusted during the year, in advance of increased expenditures, keeping the total aggregate the same.
- Accurate records and documentation of amounts must be kept by the pastor. Unused portion should be reported by the pastor as income.
- Not subject to income tax, but subject to SECA tax and Pastor's Participation Plan or Minister's Choice Plan dues (see p. 4).

The minimum cash aggregate shall be \$81,905.

- The minimum cash aggregate shall be increased one-half of one percent for each year since a pastor's ordination, up to 30 years.
- The minimum cash aggregate shall be increased by \$2,000 for churches with 151-350 members, \$4,000 for churches with 351-500 members, and \$6,000 for churches with over 500 members.

It is recommended that all existing calls that exceed this minimum be increased at least 5.1% for 2023.

2. Retirement Benefits

A. Traditional Defined Benefit Plan

Dues are **8.5%** of Effective Salary (= #1 + #2B) (see p. 4).

Required for all installed pastors, as part of Pastor's Participation Plan.

Required for all Interim and Designated Pastors under Pastor's Participation Plan or Minister's Choice Plan unless there is comparable coverage from another source.

Available for all other pastors working 20 hours/week or more under Pastor's Participation Plan or Minister's Choice Plan.

Housing Allowance, p. 2**2. Retirement Benefits (continued)****B. Defined Contribution (Retirement Savings) Plan**

403 (b) can be tax-deferred or not (Roth option).

Contributions may be made by church or pastor or both. Please identify the source and the amount of the contribution(s).

Many investment options available through Fidelity.

May not be subject to income tax or SECA Tax, but subject to Pastor's Participation Plan and Minister's Choice Plan dues.

Available to all others with no requirement for minimum hours worked.

3. Death and Disability Benefits

1% of Effective Salary – **2.5%** if pension benefit #2A is not provided – included in Pastor's Participation Plan and Minister's Choice Plan.

Required for all installed pastors, as part of Pastor's Participation Plan.

Required for all Interim and Designated Pastors under Pastor's Participation Plan or Minister's Choice Plan unless there is comparable coverage from another source.

Available for all other pastors working 20 hours/week or more under either Pastor's Participation Plan or Minister's Choice Plan or alone for 2.5%.

Long-term Disability Plan is available separately.

4. Temporary Disability Plan

0.5% of Effective Salary. Benefit covering disability from 14 up to 90 days before other coverage is effective. Included in both Pastor's Participation Plan and Minister's Choice Plan.

Also available separately.

5. Medical Insurance

Traditional PPO as part of Pastor's Participation Plan.

Dues are **27%** of Effective Salary and cover member and all eligible family members.

Required for all installed pastors under Pastor's Participation Plan.

Required for all Interim and Designated pastors and their eligible dependents, unless they have comparable coverage from another source.

Optional for all others working 20 hours/week or more.

Non-contributory. Church must pay entire cost.

6. Additional Insurance

Thoughtful and thorough consideration of additional forms of insurance available – term life insurance, dental insurance, supplemental death benefit, supplemental disability benefit, and vision eyewear benefit. Premiums are **not** subject to dues under the Pastor's Participation Plan and the Minister's Choice Plan unless it is provided by an entity other than the Board of Pensions.

Housing Allowance, p. 3**7. SECA Tax Reimbursement** (self-employment tax or social security)

Approximately one-half of the pastor's SECA Tax obligation, or 7.65% of #1 above. It is subject to income tax and SECA tax, but not subject to dues under the Pastor's Participation Plan or the Minister's Choice Plan. It should be included on the W-2 form. If the pastor has requested voluntary withholding, it may be paid along with the cash salary. If the pastor pays taxes with quarterly estimates, it may be paid quarterly in advance of when those payments are due.

8. Automobile Expense Reimbursement

Reimbursement of actual mileage on church business at the IRS standard mileage rate for 2023, under an accountable reimbursement plan.

9. Pastoral Ministry Expense Reimbursement

A \$500 minimum for expenses in the pastoral ministry -- such as books, journals, vestments, entertainment, cell 'phone -- under an accountable reimbursement plan.

10. Continuing Education Expense Reimbursement

\$1,750 minimum. Can be accumulated for up to three years. Actual use or accumulation to be approved by session in advance and report received afterward. Under an accountable reimbursement plan.

11. Vacation

30 days, including 5 Sundays. After 10 years in current position, 37 days, including 6 Sundays.

12. Continuing Education Time

14 days, including 2 Sundays. Can be accumulated up to 42 days by agreement with session in advance. See Presbytery policy.

13. Maternity/Paternity Leave

Twelve weeks/four weeks respectively.

14. Moving Expenses

(New calls and contracts only.) Full, reasonable.

Housing Allowance, p. 4**EXPLANATIONS****Effective Salary**

A Board of Pensions definition for the total of cash salary and housing allowance (#1) and the tax-deferred investment (#2B),

Pastor's Participation Plan

Total cost **37%**

Includes Defined Benefit Pension Plan (**8.5%**) (#2A), Death and Disability Plan (**1%**) (#3), Temporary Disability Plan (**0.5%**) (#4) and Medical PPO covering the entire family up to age 26 (**27%**) (#5).

Also includes, at no extra cost, access to the Employee Assistance Program, CREDO, Sabbath Support Grants, and Healthy Pastors Healthy Congregations.

Required for all installed pastors.

Required for all Interim and Designated Pastors who don't have comparable coverage from another source.

Available to all pastors working 20 hours /week or more.

Minister's Choice Plan

Total Cost **10%**.

Includes Defined Benefit Pension Plan (**8.5%**) (#2A), Death and Disability Plan (**1%**) (#3), and Temporary Disability Plan (**0.5%**) (#4).

Also includes, at no extra cost, access to the Employee Assistance Program, CREDO, Sabbath Support Grants, and Healthy Pastors Healthy Congregations.

Available to all pastors working 20 hours/week or more.

Hunger Action Commission

1. Who can we contact from your church regarding how we can join together to help Food Insecurity on Long Island ?

Church
Name
E-Mail
Phone

2. Does your church have a Food Pantry and/or Feeding Ministry ?

If Yes Circle

If Yes please give a brief explanation

3. Are there any other ways your church addresses Food Insecurity ?

Ways YOUR Church can get involved!

Contact a Local Congregation that has a Food Pantry

Decorate grocery bags, cards ... "Jesus Loves You"

Collect food ONE Sunday a month (Communion Sunday) and donate to a Local Congregation that has a Food Pantry.


Send volunteers to help in the pantry, pick up food...

<https://freerice.com>

Take an offering for your Local Congregation that has a Food Pantry

Please drop in Hunger Action Commission bag!

Appendix E– pp 50-57



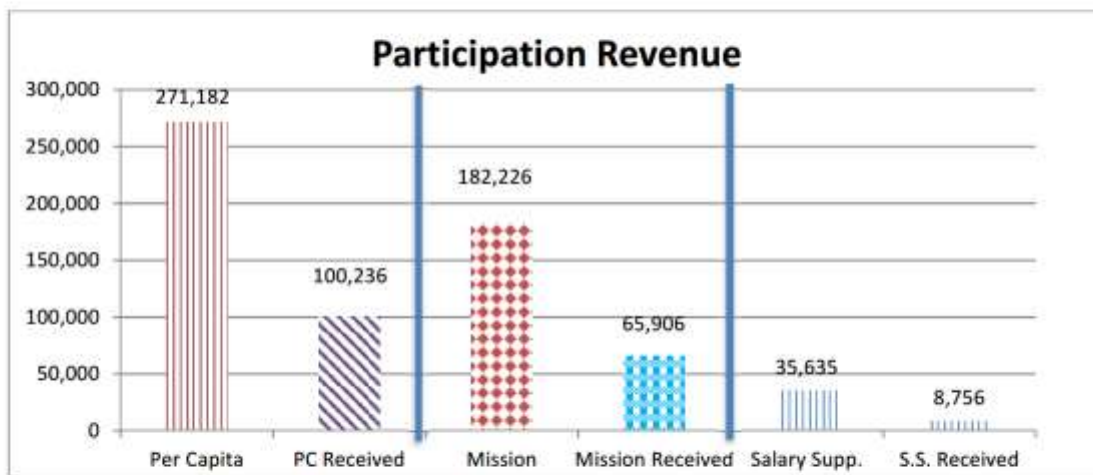
Treasurer's Report

May 31, 2022

	This Month	Year-To-Date
Income	53,143.63	1,658,146.52
Expenses	346,078.68	846,271.55
Cash Flow	(292,935.05)	811,874.97



Per Capita is actually the opportunity for each of us to participate equally, responsibly and interdependently by sharing the cost of mission. It's the opportunity to share in our mission of performing ecclesiastical, legislative and judicial functions that identify a reformed church, and at the same time, strengthen the sense of community for all Presbyterians, bringing people together to discern the mind of Christ.



Per Capita Percent Achieved	36.96%
Mission Giving Percent Achieved	36.16%
Salary Supplement Percent Achieved	24.57%

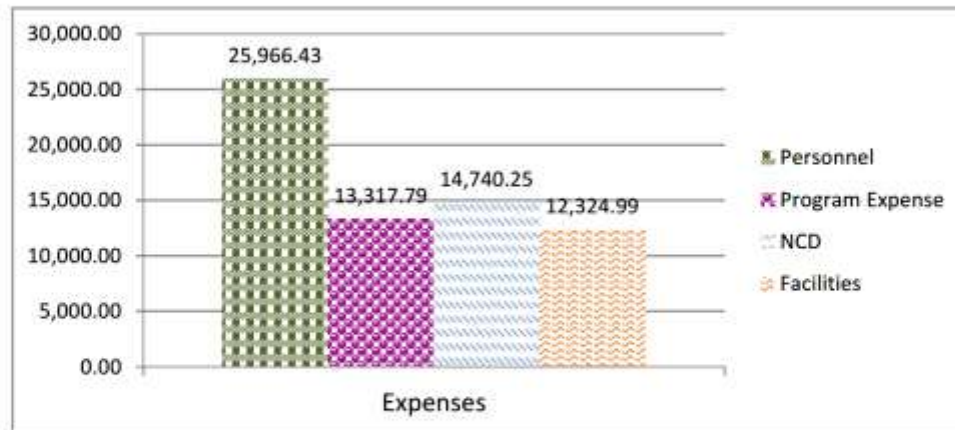
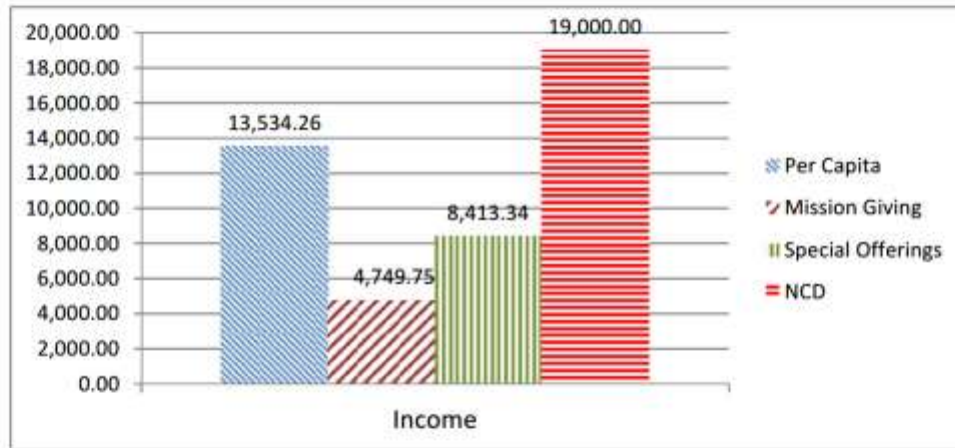
The Presbytery is a bit in the red this month, due to us catching up on most of our delinquent accounts. Additionally, our Per Capita and Mission donations fell off from the previous month. Financially, we are still standing strong, but it would be beneficial if we could catch up with our contributions. Your attention to your account would be appreciated. Finally, if anyone needs to discuss church financials, please reach me at finance@presbyteryofli.org.

Presbytery of Long Island

Monthly Operations Report

MAY 31, 2022

	Month	YTD
Income	53,143.63	1,658,146.52
Expenses	346,078.68	846,271.55
Cash Flow	(292,935.05)	811,874.97



Presbytery Income

	Month	Y-T-D
Per Capita	13,534.26	100,235.77
EP Reimbursement	550.00	707.96
Misc Income	22.94	31.62
Church Dissolution	3,500.00	17,500.00
Proceeds From Sale of 42 Hauppauge	0.00	1,329,675.14
Per Capita & Income	17,607.20	1,448,150.49
Unified Mission	4,749.75	65,906.73
NCD Income		
NCD Donations	19,000.00	76,000.00
Glenwood Table	0.00	0.00
Glenwoodf Life Center	0.00	0.00
NCD Total Income	19,000.00	95,000.00
Global Mission Income		
Cuba Ministry Income	2,940.00	5,590.00
El Salvador Income	100.00	4,000.00
Global Partners Income	3,040.00	9,590.00
Restricted Giving		
Presbyterian Women	0.00	725.82
Salary Supplement	333.34	8,756.02
Pass Thru Donations	0.00	600.00
Total Restricted Giving	333.34	10,081.84
PC(USA) Special Offerings		
OGHS	7,688.34	11,172.91
Pentecost	0.00	1,015.21
Peace & Global Witness	0.00	939.42
Christmas Joy	0.00	8,899.92
PC(USA) Disaster	725.00	6,085.00
PC(USA) Extra Commitment	0.00	1,305.00
Total PC(USA) Income	8,413.34	29,417.46
Unapplied Cash Payment	0.00	0.00
TOTAL INCOME	53,143.63	1,658,146.52

***Investment Portfolio**

Fund	Net Income	Value
General Fund	94.16	85,025.68
Special Mission Fund	33.19	31,038.75
Peace Making & Justice Fund	40.19	47,036.05
Lake Success Investment	844.75	2,410,583.10
Mission Endowment Fund	95.25	73,637.92
Grace PC Fund	423.37	626,866.95
Revolving Loan Fund	135.28	104,588.04
Hauppauge Road Fund	83.59	58,012.09
Good Shepherd Endowment Fund	154.95	112,539.34
Susan Summerville Fund	20.83	47,332.55
Lake Success Cash	323.22	136,126.57
	2,248.78	3,732,787.04

Portfolio YTD	
Income	29,207.90
Expenses	14,561.30

Account	Month	Y-T-D
Presbytery Expenses		
GA Per Capita	183,805.37	183,805.37
SYNOD Per Capita	85,769.51	85,769.51
EP Salary	8,985.84	44,929.20
EP Benefits	4,279.71	23,932.92
EP Continuing Education	0.00	574.00
EP Travel	210.22	1,064.63
Admin Salary & Benefits	7,250.11	37,246.55
Treasurer Salary & Benefits	2,574.55	12,872.77
Bookkeeper	750.00	3,750.00
Worker's Comp	1,916.00	3,708.00
TOTAL PERSONNEL	25,966.43	128,078.07
Building Equipment & Supplies	0.00	390.00
Insurance	0.00	23,977.00
Cleaning	325.00	585.00
Utilities	714.63	7,880.15
Moving Expenses	8,785.36	52,982.31
Rent	2,500.00	12,500.00
Total Facilities	12,324.99	98,314.46
Office Supplies	170.54	2,760.91
Office Equipment & Srvce	811.50	2,125.02
Miscellaneous	0.00	1,739.01
EP Cell Phone	281.03	839.85
Administration	1,263.07	7,464.79
Committee Expenses	116.08	1,617.27
Resource Center	3,036.00	15,180.00
Church Dissolution	0.00	16,010.06
Presbytery Meeting Expenses	0.00	150.00
Vital Congregations	10,165.71	50,801.60
CDM Expenses	0.00	250.00
Program Expense	13,317.79	84,008.93
Glen Cove Manse Expense	0.00	0.00
PER CAPITA EXPENSES	322,447.16	587,441.13
GA Mission	357.36	15,473.04
SYNOD Mission	0.00	0.00
Salt & Light	0.00	1,200.00
Iglesias Evangelica	1,166.67	5,833.35
PIPH Brentwood	500.00	2,500.00
Unified Mission	2,024.03	25,006.39
Glenwood Table	2,821.45	64,193.46
Glenwood Life Center	382.85	382.85

Mission Emmanuel	6,610.25	43,663.21
New Hyde Park	4,925.70	23,564.50
Amagansett	0.00	1,500.00
NCD Expenses	14,740.25	133,304.02
Cuba Ministry Expense	0.00	14,000.00
El Salvador Expense	0.00	4,700.00
Presbytery Meeting Offering	0.00	0.00
Salary Supplement	0.00	0.00
Candidate Grant Fund	0.00	0.00
Pass Thru	0.00	50,000.00
Youth Triennial	0.00	0.00
Total Restricted Expenses	0.00	50,600.00
Presbyterian Women	0.00	747.82
OGHS	6,142.24	9,626.81
Pentacost	0.00	1,015.21
Daystar	0.00	1,000.00
Peace & Global Witness	0.00	704.56
Christmas Joy	0.00	8,899.92
PC(USA) Disaster	725.00	6,085.00
PC(USA) Extra Commitment	750.00	1,000.00
Selected Giving	-750.00	-750.00
PC(USA) Special Offerings	6,867.24	27,581.50
Taxes	0.00	0.00
Unapplied Cash Bill Payment	0.00	2,890.69
Payroll Expenses	0.00	2,890.69
TOTAL EXPENSES	346,078.68	846,271.55

Presbytery of Long Island

2023 Proposed Budget

Presbytery Income

	Proposed 2023	Proposed 2022	Actual 2021
Per Capita	269,682.56	271,396.16	246,743.77
Unpaid Per Capita	-20,000.00	-20,000.00	0.00
EP Reimbursement	750.00	750.00	1,378.70
Clergy Retreat	2,500.00	2,500.00	
Bank Interest	250.00	250.00	0.02
General Mission Donations	500.00	500.00	10,532.42
Church Dissolutions	0.00	42,000.00	13,000.00
Vital Congregations	0.00	60,000.00	0.00
Transfer From Investmet	288,827.01	238,695.44	150,000.00
COVID Grant			21,700.00
Miscellaneous Income	5,000.00	5,000.00	84.18
Per Capita & Income	547,509.57	601,091.60	443,439.09
Unified Mission	182,226.34	182,226.34	171,022.09
Glenwood Table	3,000.00	3,000.00	0.00
Glenwood Life Center	1,000.00	1,000.00	469.74
Mission Emmanuel	30,000.00	30,000.00	0.00
NCD Donations	500.00	500.00	89,789.19
NCD Total Income	34,500.00	34,500.00	90,258.93
Cuba Ministry Income	8,000.00	8,000.00	8,481.87
El Salvador Income	5,000.00	5,000.00	2,730.00
Global Partners Income	13,000.00	13,000.00	11,211.87
Restricted Giving	10,000.00	10,000.00	0.00
Presbytery Meeting Collections	250.00	250.00	1,162.00
Presbyterian Women	2,500.00	2,500.00	301.53
Salary Supplement	15,000.00	15,000.00	15,684.52
Candidate Grant Income	2,000.00	2,000.00	226.00
Youth Triennium	10,000.00	10,000.00	
Pass Thru Donations	5,000.00	5,000.00	700.00
Total Restricted Giving	44,750.00	44,750.00	18,074.05
OGHS	15,000.00	15,000.00	12,908.39
Peace & Global Witness	5,000.00	5,000.00	4,510.50
Pentecost	3,500.00	3,500.00	3,415.94
Christmas Joy	12,000.00	12,000.00	12,655.00
PC(USA) Disaster	2,500.00	2,500.00	3,914.00
PC(USA) Selected Giving	500.00	500.00	500.00
PC(USA) Extra Commitment	5,000.00	5,000.00	5,338.94
Total PC(USA) Income	43,500.00	43,500.00	43,242.77
TOTAL INCOME	865,485.91	919,067.94	777,248.80

Per Capita Apportionment

2021 \$38.00.....GA - \$8.95; SYNOD - \$4.05; Presbytery - \$25.00
 2022 \$38.03.....GA - \$8.98; SYNOD - \$4.05; Presbytery - \$25.00

2023 \$38.08.....GA - \$8.98; SYNOD - \$4.10; Presbytery - \$25.00

Mission Breakdown

General Assembly: 27.00%
 SYNOD: 10.00%
 Presbytery: 63.00%

Presbytery Expenses

<i>Account</i>	Proposed 2023	Proposed 2022	Actual 2021
EP Salary	119,152.60	116,816.27	112,280.16
EP Benefits	41,978.80	41,175.78	50,248.20
EP Continuing Education	1,750.00	1,750.00	554.00
EP Travel	8,000.00	8,000.00	3,975.67
Admin Salary & Benefits	89,336.72	86,277.64	86,322.75
Treasurer Salary & Benefits	30,422.47	27,865.17	26,519.75
Bookkeeper	9,180.00	9,000.00	9,000.00
Vital Congregations	0.00	60,000.00	34,493.07
Staff Travel	2,500.00	2,500.00	1,309.03
FICA Employer	7,301.07	7,307.91	0.00
Medicaid	1,707.51	3,538.43	
Worker's Comp	2,000.00	2,500.00	2,340.00
Unemployment	1,000.00	1,000.00	0.00
NYS Disability & PFL	500.00	500.00	271.69
Taxes	2,000.00	2,000.00	1,908.58
TOTAL PERSONNEL	316,829.17	370,231.20	329,222.90
Building Equipment			1,351.05
Insurance	2,500.00	2,500.00	31,323.00
Building & Ground Maintenance	0.00	0.00	5,204.00
Cleaning	1,500.00	1,500.00	4,110.00
Utilities	0.00	0.00	21,484.99
Rent	30,000.00	30,000.00	
Total Facilities	34,000.00	34,000.00	63,473.04
Office Supplies	8,500.00	8,500.00	13,694.80
Office Equipment	3,200.00	3,200.00	3,124.23
Office Telephone	5,000.00	5,000.00	0.00
Financial Review	7,500.00	7,500.00	5,500.00
Miscellaneous	500.00	500.00	227.10
EP Cell Phone	1,950.00	1,950.00	1,927.74
Administration	26,650.00	26,650.00	24,473.87
Committee Expenses	10,000.00	10,000.00	8,460.78
Presbtery Day	5,000.00	5,000.00	0.00
Resource Center	36,432.00	36,432.00	27,996.00
Church Dissolution	6,000.00	6,000.00	22,679.05
Presbytery Meeting Expense	1,500.00	1,500.00	891.45
COVID Community Loan			21,700.00
Presbytery COVID Assistance			2,900.00
Salt & light	10,000.00	10,000.00	6,223.12
Program Expense	68,932.00	68,932.00	90,850.40
Iglesias Evangelica	14,500.00	14,500.00	14,000.04
PIPH Brentwood	6,000.00	6,000.00	6,000.00
Other Presbytery Mission			8,000.00
Unified Mission	20,500.00	20,500.00	28,000.04

Cuba Ministry	1,000.00	1,000.00	6,000.00
GA Mission (7,127 Mem)	49,201.11	49,201.11	20,223.59
GA Per Capita	63,786.65	63,786.65	36,011.21
SYNOD Mission	18,222.63	18,222.63	2,536.77
SYNOD Per Capita	28,864.35	28,864.35	17,933.63
Glenwood Table	10,000.00	10,000.00	28,158.74
Glenwood Life Center	21,000.00	21,000.00	2,056.66
Mission Emmanuel	110,000.00	110,000.00	108,026.86
New Hyde Park	30,000.00	30,000.00	33,372.40
NCD Expenses	171,000.00	171,000.00	171,614.66
Salary Supplement	15,000.00	15,000.00	8,541.56
Youth Triennium	5,000.00	5,000.00	
Candidate Grant Fund	1,200.00	1,200.00	1,733.33
Presbyterian Women	4,000.00	4,000.00	1,812.61
Pass Thru	1,000.00	1,000.00	1,200.00
OGHS	4,000.00	4,000.00	3,729.19
Peace & Global Witness	6,500.00	6,500.00	6,239.83
Pentecost	1,000.00	1,000.00	621.60
Christmas Joy	13,000.00	13,000.00	12,578.00
PC(USA) Disaster	11,000.00	11,000.00	11,039.00
PC(USA) Daystar	1,500.00	1,500.00	1,455.00
PC(USA) Extra Commitment	1,500.00	1,500.00	1,623.75
PC(USA) Special Offerings	38,500.00	38,500.00	37,286.37
Per Capita Increase	0.00	0.00	
Future Misc Expenses/Mission	0.00	0.00	
Employment Taxes	8,000.00	8,000.00	8,204.81
Wages			19,951.37
TOTAL EXPENSES	865,485.91	918,887.94	847,385.46