

Budget & Finance Committee
Charles Sellers - Chair
January 30, 2010

The Budget and Finance Committee presents the proposed 2010 Budget,
(**BB-2 thru BB-12**)

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2010 Budget as presented.**

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2010**

BB-2

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
BUDGETED REVENUES			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	\$967,939	(51,219)	\$916,720
GENERAL FUND REVENUE			
INTEREST INCOME	600	(600)	0
HAE SUPPORT INCOME	2,500	(1,250)	1,250
WORK OF PRESBYTERY ONLY-CHURCHES	40,400	(11,250)	29,150
WORK OF PRESBYTERY ONLY-INDIVIDUALS	25,000	8,551	33,551
TOTAL GENERAL FUND REVENUE	68,500	(4,549)	63,951
DESIGNATED PROCEEDS FOR CONOVER NCD	33,514	(8,085)	25,429
PROCEEDS FROM BROTHERHOOD MUTUAL PRG	9,940	1,238	11,178
TRANSFER FROM RESERVES	30,000	(30,000)	0
INCOME FROM INVESTMENT	0	49,625	49,625
TOTAL OTHER INCOME	73,454	12,778	86,232
PWNC OPERATING REVENUES	\$1,109,893	(\$42,990)	\$1,066,903
LEGAL FUNDRAISING	55,000	(5,000)	50,000
TOTAL REVENUES	\$1,164,893	(\$47,990)	\$1,116,903

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2010**

BB-3

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>EVANGELISM DIVISION</u>			
EVANGELISM COMMITTEE:			
5001 - COMMITTEE EXPENSES	500	0	500
5109 - RESOURCES & TRAINING	500	0	500
TOTAL EVANGELISM & CHURCH DEV	1,000	0	1,000
NEW CHURCH DEVELOP SUB COMMITTEE			
5005 - COMMITTEE EXPENSES	200	0	200
5104 - CONOVER, NEW CHURCH DEVELOPMENT	53,514	(8,085)	45,429
5106 - RESOURCES & TRAINING	500	(500)	0
5110 - HISPANIC MINISTRY (03-11)	7,000	2,600	9,600
TOTAL NEW CHURCH DEVELOPMENT	61,214	(5,985)	55,229
CHURCH TRANSFORMATION COMMITTEE			
5005 - COMMITTEE EXPENSES	500	(250)	250
5006 - SPIRITUAL NURTURE	1,000	(500)	500
5102 - REDEVELOPMENT GRANTS	6,000	1,000	7,000
5107 - RESOURCES & TRAINING	1,000	0	1,000
5111 - REDEV CONGREGATION-3RD ST (02-5)	20,000	(3,000)	17,000
TOTAL CHURCH TRANSFORMATION	28,500	(2,750)	25,750
<u>TOTAL EVANGELISM DIVISION</u>	<u>90,714</u>	<u>(8,735)</u>	<u>81,979</u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2010**

BB-4

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>OUTREACH DIVISION</u>			
PEACE AND JUSTICE COMMITTEE:			
5301 - COMMITTEE EXPENSES	350	0	350
5306 - TRAVEL - TRAINING PROGRAMS	500	0	500
5325 - ENVIRONMENTAL ACTION	1,500	(750)	750
5326 - NC COUNCIL OF CHURCHES	500	0	500
5328 - CRIMINAL JUSTICE PROGRAMS	2,500	0	2,500
5329 - CHILDREN'S PROGRAMS	1,500	(1,000)	500
5456 - RESOURCES	200	0	200
TOTAL PEACE & JUSTICE COMMITTEE	7,050	(1,750)	5,300
HUNGER COMMITTEE:			
5401 - COMMITTEE EXPENSES	800	(300)	500
5407 - RESOURCES	200	(200)	0
5420 - RETREATS-WORKSHOPS AND TRAINING	250	0	250
TOTAL HUNGER COMMITTEE	1,250	(500)	750
MISSIONS COMMITTEE:			
5501 - COMMITTEE EXPENSES	1,400	(1,000)	400
5502 - MISSION INTERPRETATION	1,200	0	1,200
5503 - PARTNERSHIP W/ GUATEMALA	11,500	0	11,500
5510 - MISSION WORK TEAMS	1,000	1,000	2,000
5514 - GUATEMALA COORDS (Personnel costs only)	11,575	(4,575)	7,000
5516 - MISSION PERSONNEL	1,500	(300)	1,200
TOTAL NATIONAL/GLOBAL MISSIONS	28,175	(4,875)	23,300
CAMPUS MINISTRIES COMMITTEE:			
5601 - COMMITTEE EXPENSES	500	0	500
5603 - SCHOLARSHIPS/PROGRAM GRANTS	3,000	(1,000)	2,000
5610 - WCU-CULLOWHEE	10,000	0	10,000
TOTAL CAMPUS MINISTRIES COMMITTEE	13,500	(1,000)	12,500

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-5

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
SELF DEVELOPMENT OF PEOPLE:			
5440 - COMMITTEE EXPENSES	600	(100)	500
TOTAL SELF DEVELOPMENT OF PEOPLE	600	(100)	500
<u>TOTAL OUTREACH DIVISION</u>	<u>50,575</u>	<u>(8,225)</u>	<u>42,350</u>
<u>SUPPORT DIVISION</u>			
SMALLER MEMBERSHIP CHURCHES CMTE:			
5901 - COMMITTEE EXPENSES	1,000	(250)	750
5935 - GOOD HOPE	5,000	0	5,000
5937 - SWANNANOVA, FIRST*	5,000	0	5,000
5938 - DORLAND MEMORIAL/WALNUT (06-5)*	7,000	0	7,000
5939 - KENILWORTH*	5,000	0	5,000
5942 - DULATOWN*	4,000	(4,000)	0
5943 - CROSSNORE*	3,000	1,000	4,000
5944 - SWEETWATER*	3,000	1,000	4,000
5982 - SMALL CHURCH PASTOR MEETINGS	450	(250)	200
6002 - RESOURCES	0	0	0
6005 - SMALL CHURCH NEWSLETTER	250	(250)	0
6012 - REDEVELOPMENT PROJECTS	5,000	5,000	10,000
6013 - SCHOLARSHIPS/CHURCH SUPPORT	1,900	(500)	1,400
TOTAL SMALL MEMBERSHIP CHURCHES	40,600	1,750	42,350
* Funds to support Full-time pastor			
STEWARDSHIP COMMITTEE:			
6501 - COMMITTEE EXPENSES	300	0	300
6503 - RESOURCES AND PROGRAMS	0	0	0
TOTAL STEWARDSHIP COMMITTEE	300	0	300
<u>TOTAL SUPPORT DIVISION</u>	<u>40,900</u>	<u>1,750</u>	<u>42,650</u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-6

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>DISCIPLESHIP DIVISION</u>			
CHRISTIAN EDUCATION COMMITTEE:			
6101 - COMMITTEE EXPENSES	650	(350)	300
6110 - EDUCATOR CONT ED ASSISTNCE	1,000	(500)	500
6111 - CH ED FACILITATORS/CURRICULUM	2,500	(500)	2,000
6120 - TRAINING EVENT-LET'S CELEBRATE	3,000	0	3,000
6410 - RESOURCE CTR OPERATING EXPENSES	1,500	500	2,000
TOTAL CHRISTIAN EDUCATION COMMITTEE	8,650	(850)	7,800
YOUTH MINISTRIES COMMITTEE:			
6201 - COMMITTEE EXPENSES	600	0	600
6202 - LEADERSHIP DEVELOPMENT	1,750	(750)	1,000
6207 - JUNIOR & SENIOR HIGH RETREAT	5,500	0	5,500
6208 - TRIENNIUM - 2010	2,000	10,913	12,913
6209 - YOUTH COUNCIL	1,500	0	1,500
TOTAL YOUTH MINISTRIES COMMITTEE	11,350	10,163	21,513
SCHOOL FOR THE LAITY COMMITTEE:			
6008 - COMMITTEE EXPENSES	100	0	100
6009 - SCHOOL FOR THE LAITY	1,000	1,000	2,000
TOTAL SCHOOL FOR THE LAITY COMMITTEE	1,100	1,000	2,100
<u>TOTAL DISCIPLESHIP DIVISION</u>	21,100	10,313	31,413

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-7

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>ADMINISTRATIVE DIVISION</u>			
BUDGET AND FINANCE COMMITTEE:			
6801 - COMMITTEE EXPENSES	100	0	100
TOTAL BUDGET & FINANCE COMMITTEE	100	0	100
PERSONNEL COMMITTEE:			
6851 - COMMITTEE EXPENSE	560	(60)	500
PROGRAM STAFF SALARIES & HOUSING	93,750	660	94,410
7406 - PROGRAM STAFF BOP DUES	29,531	208	29,739
PROGRAM STAFF - OTHER BUSINESS EXPENSES	35,757	178	35,935
STATED CLERK SALARY & HOUSING	31,131	(11,381)	19,750
STATED CLERK - OTHER BUSINESS EXPENSES	9,000	(7,245)	1,755
7501 - INTERIM STAFF SALARIES	57,066	(2,422)	54,644
7411 - ENTERTAINMENT EXPENSE	1,000	0	1,000
7412 - PROGRAM STAFF DISCRETIONARY	1,000	0	1,000
7419 - TRAVEL EXPENSE	16,250	(4,250)	12,000
7433 - PROFESSIONAL EXPENSE	2,500	0	2,500
6205 - ASSOC FOR YOUTH	16,148	243	16,390
ADMINISTRATIVE STAFF SALARIES	149,246	0	149,246
ADMINISTRATIVE STAFF BENEFITS	58,430	0	58,430
7518 - ADMINISTRATIVE STAFF CONT ED	2,500	(486)	2,015
7521 - PRESBYTERY STAFF - BONUS	2,052	0	2,052
TOTAL PERSONNEL COMMITTEE	505,919	(24,554)	481,365
COMMUNICATIONS COMMITTEE:			
6901 - COMMITTEE EXPENSES	500	0	500
6904 - COMMUNICATIONS CONFERENCE	1,500	(1,500)	0
6906 - PRESBYTERY DIRECTORY	500	0	500
6909 - COMMUNICATIONS/WEB EXPENSE	6,900	0	6,900
TOTAL COMMUNICATIONS COMMITTEE	9,400	(1,500)	7,900
STRATEGIC GOALS COMMITTEE:			
7301 - COMMITTEE EXPENSES	500	300	800
TOTAL STRATEGIC GOALS COMMITTEE	500	300	800
PROPERTY & EQUIPMENT COMMITTEE:			
7652 - CUSTODIAL SERVICE	5,000	0	5,000
7653 - FACILITY USE	2,800	0	2,800
7656 - UTILITIES	5,800	0	5,800
7658 - BUILDING MAINTENANCE	5,400	0	5,400
7956 - OFFICE EQUIPMENT	8,800	1,200	10,000
TOTAL PROPERTY & EQUIP	27,800	1,200	29,000
<u>TOTAL ADMINISTRATIVE DIVISION</u>	<u>543,719</u>	<u>(24,554)</u>	<u>519,165</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-8

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>SPECIAL DIVISION</u>			
JOINT OUTDOOR MINISTRY COMMITTEE			
6620 - CAMP GRIER (COOPERATIVE PROGRAM)	43,525	0	43,525
TOTAL OUTDOOR MINISTRY COMMITTEE	<u>43,525</u>	<u>0</u>	<u>43,525</u>
NOMINATING COMMITTEE:			
7151 - COMMITTEE EXPENSES	900	(150)	750
TOTAL NOMINATING COMMITTEE	<u>900</u>	<u>(150)</u>	<u>750</u>
PERMANENT JUDICIAL COMMISSION			
7351 - COMMISSION EXPENSES	400	0	400
TOTAL PERMANENT JUDICIAL COMMISSION	<u>400</u>	<u>0</u>	<u>400</u>
<u>TOTAL SPECIAL DIVISION</u>	<u><u>44,825</u></u>	<u><u>(150)</u></u>	<u><u>44,675</u></u>
<u>BOOK OF ORDER DIVISION</u>			
COORDINATING COUNCIL:			
5654 - MONTREAT CONFERENCE CENTER	4,000	0	4,000
7001 - COMMITTEE EXPENSES	2,500	(500)	2,000
7002 - MISSION CONTINGENCIES	189	3,825	4,014
TOTAL COORDINATING COUNCIL	<u>6,689</u>	<u>3,325</u>	<u>10,014</u>
<u>TOTAL BOOK OF ORDER DIVISION</u>	<u><u>6,689</u></u>	<u><u>3,325</u></u>	<u><u>10,014</u></u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-9

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>REPRESENTATION DIVISION</u>			
REPRESENTATION COMMITTEE:			
7201 - COMMITTEE EXPENSES	300	0	300
TOTAL REPRESENTATION COMMITTEE	<u>300</u>	<u>0</u>	<u>300</u>
RACIAL AND ETHNIC COMMITTEE:			
7251 - COMMITTEE EXPENSES	400	0	400
7252 - WOMEN OF COLOR	250	(50)	200
7254 - AFRICAN-AMERICAN ADVISORY	650	(300)	350
TOTAL RACIAL AND ETHNIC COMMITTEE	<u>1,300</u>	<u>(350)</u>	<u>950</u>
<u>TOTAL REPRESENTATION DIVISION</u>	<u>1,600</u>	<u>(350)</u>	<u>1,250</u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-10

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>MINISTRY DIVISION</u>			
COMMITTEE ON MINISTRY:			
7051 - COMMITTEE EXPENSES	5,900	(700)	5,200
7052 - VALIDATED MINISTRIES SUB-CMTE	100	0	100
7053 - NON-INSTALLED PASTORS SUB-CMTE	100	100	200
7054 - CLP SUB-COMMITTEE	500	(225)	275
7059 - EXAMINATIONS COMMITTEE	1,000	0	1,000
7060 - VISITATION OF CHURCHES	800	(300)	500
7062 - BACKGROUND CHECKS	700	(200)	500
7070 - EMERGENCY RELIEF FUND	1,000	0	1,000
TOTAL COMMITTEE ON MINISTRY	10,100	(1,325)	8,775
PREPARATION FOR MINISTRY COMMITTEE:			
5653 - CAREER & PERSONAL COUNSELING	2,500	(500)	2,000
7101 - COMMITTEE EXPENSES	2,500	(1,250)	1,250
7110 - BACKGROUND CHECKS	400	(150)	250
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	4,000	(1,000)	3,000
TOTAL PREPARATION FOR MINISTRY	9,400	(2,900)	6,500
CARE OF CHURCH PROFESSIONALS COMMITTEE:			
7065 - COMMITTEE EXPENSES	500	(100)	400
7066 - JOURNEY TO BETHLEHEM	0	0	0
7067 - PASTOR'S INSTITUTE PROGRAM	0	0	0
7068 - NEW MINISTER CONSULTATIONS	750	0	750
7071 - PASTORAL & CHURCH PROF CARE	1,200	(200)	1,000
TOTAL CARE OF CHURCH PROFESSIONALS	2,450	(300)	2,150
<u>TOTAL MINISTRY DIVISION</u>	21,950	(4,525)	17,425

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-11

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>OFFICE SUPPORT DIVISION</u>			
SUPPLIES, EQUIPMENT & SERVICE:			
7522 - STAFF RETREAT	300	(100)	200
7602 - TELEPHONE	9,300	0	9,300
7603 - OFFICE TRAVEL	200	0	200
7606 - COPY MACH-SUPPLIES-MAINT	7,500	0	7,500
7608 - POSTAGE	6,500	(1,500)	5,000
7610 - EQUIP MAINTENANCE W/O COPIER	2,000	0	2,000
7614 - OFFICE SUPPLIES	9,000	(1,000)	8,000
7616 - AUDIT/LEGAL/CONSULT FEES	7,000	0	7,000
7618 - INSURANCE	13,000	450	13,450
7620 - MISCELLANEOUS	250	750	1,000
TOTAL OFFICE & COMMITTEE WORK	55,050	(1,400)	53,650
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	1,250	0	1,250
7631 - STATED CLERK TRAVEL	650	0	650
7632 - WORK OF CLERK	3,500	500	4,000
7633 - PRESBYTERY MEETING EXPENSES	7,000	0	7,000
7634 - ADMINISTRATIVE COMMISSIONS	4,000	0	4,000
7636 - LEGAL FEES	50,000	0	50,000
TOTAL STATED CLERK EXPENSES	66,400	500	66,900
<u>TOTAL OFFICE SUPPORT DIVISION</u>	121,450	(900)	120,550
TOTAL EXPENDITURES FOR PRESBYTERY	\$943,522	(\$32,051)	\$911,471

PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-12

DESCRIPTION	APPROVED BUDGET 2009	INCREASE/ DECREASE	PROPOSED BUDGET 2010
<u>GENERAL ASSEMBLY</u>			
PER CAPITA GIVING (18,521 x 6.15)	116,376	(2,472)	113,904
UNIFIED GIVING	64,556	1,544	66,100
TOTAL GENERAL ASSEMBLY	180,932	(928)	180,004
<u>SYNOD OF THE MID-ATLANTIC</u>			
PER CAPITA GIVING (18,521 x 1.45) x 1/2 for 2010	27,439	(14,011)	13,428
UNIFIED GIVING	0	0	0
TOTAL SYNOD OF THE MID-ATLANTIC	27,439	(14,011)	13,428
<u>SELECTED INSTITUTIONS & AGENCIES</u>			
CHARLOTTE SEMINARY EXTENSION	1,000	0	1,000
PRESBYTERIAN HOME FOR CHILDREN	5,000	(1,000)	4,000
GRANDFATHER HOME FOR CHILDREN	1,000	0	1,000
LEES-MCRAE COLLEGE	2,000	0	2,000
MONTREAT COLLEGE	2,000	0	2,000
WARREN WILSON COLLEGE	2,000	0	2,000
TOTAL INSTITUTIONS & AGENCIES SUPPORT	13,000	(1,000)	12,000
TOTAL EXPENDITURES	\$1,164,893	(\$47,990)	\$1,116,903
INCOME/(SHORTFALL)	1,164,893	(47,990)	1,116,903
	(0)	0	(0)