

Budget & Finance Committee
Charles Sellers - Chair
January 29, 2011

The Budget and Finance Committee presents the proposed 2011 Budget,
(BB-2 thru BB-12)

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2011 Budget as presented.**

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2011

BB-2

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
BUDGETED REVENUES			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	\$916,720	(10,899)	\$905,821
GENERAL FUND REVENUE			
INTEREST INCOME	0	0	0
HAE SUPPORT INCOME	1,250	1,000	2,250
WORK OF PRESBYTERY ONLY-CHURCHES	29,150	250	29,400
WORK OF PRESBYTERY ONLY-INDIVIDUALS	33,551	(6,800)	26,751
TOTAL GENERAL FUND REVENUE	63,951	(5,550)	58,401
DESIGNATED PROCEEDS FOR CONOVER NCD	25,429	2,914	28,343
PROCEEDS FROM BROTHERHOOD MUTUAL PRG	11,178	2,339	13,517
INCOME FROM INVESTMENT	49,625	17,007	66,632
TOTAL OTHER INCOME	86,232	22,260	108,492
PWNC OPERATING REVENUES	\$1,066,903	\$5,811	\$1,072,714
LEGAL FUNDRAISING	50,000	0	50,000
TOTAL REVENUES	\$1,116,903	\$5,811	\$1,122,714

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2011**

BB-3

<u>DESCRIPTION</u>	<u>APPROVED BUDGET 2010</u>	<u>INCREASE/ DECREASE</u>	<u>PROPOSED BUDGET 2011</u>
<u>EVANGELISM DIVISION</u>			
EVANGELISM COMMITTEE:			
5001 - COMMITTEE EXPENSES	500	0	500
5109 - RESOURCES & TRAINING	500	0	500
TOTAL EVANGELISM & CHURCH DEV	<u>1,000</u>	<u>0</u>	<u>1,000</u>
NEW CHURCH DEVELOP SUB COMMITTEE			
5005 - COMMITTEE EXPENSES	200	0	200
5104 - CONOVER, NEW CHURCH DEVELOPMENT	20,000	(10,000)	10,000
5104a - CONOVER, NEW CH DEV - Restricted Reserves	25,429		28,343
5106 - RESOURCES & TRAINING	0	0	0
5110 - HISPANIC MINISTRY (03-11)	9,600	0	9,600
TOTAL NEW CHURCH DEVELOPMENT	<u>55,229</u>	<u>(10,000)</u>	<u>48,143</u>
CHURCH TRANSFORMATION COMMITTEE			
5005 - COMMITTEE EXPENSES	250	0	250
5006 - SPIRITUAL NURTURE	500	0	500
5102 - REDEVELOPMENT GRANTS	7,000	0	7,000
5107 - RESOURCES & TRAINING	1,000	0	1,000
5111 - REDEV CONGREGATION-3RD ST (02-5)	17,000	(2,000)	15,000
TOTAL CHURCH TRANSFORMATION	<u>25,750</u>	<u>(2,000)</u>	<u>23,750</u>
<u>TOTAL EVANGELISM DIVISION</u>	<u>81,979</u>	<u>(12,000)</u>	<u>72,893</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2011

BB-4

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<u>OUTREACH DIVISION</u>			
PEACE AND JUSTICE COMMITTEE:			
5301 - COMMITTEE EXPENSES	350	0	350
5306 - TRAVEL - TRAINING PROGRAMS	500	0	500
5325 - ENVIRONMENTAL ACTION	750	0	750
5326 - NC COUNCIL OF CHURCHES	500	0	500
5328 - CRIMINAL JUSTICE PROGRAMS	2,500	0	2,500
5329 - CHILDREN'S PROGRAMS	500	0	500
5456 - RESOURCES	200	0	200
TOTAL PEACE & JUSTICE COMMITTEE	5,300	0	5,300
HUNGER COMMITTEE:			
5401 - COMMITTEE EXPENSES	500	(300)	200
5420 - RETREATS-WORKSHOPS AND TRAINING	250	0	250
TOTAL HUNGER COMMITTEE	750	(300)	450
MISSIONS COMMITTEE:			
5501 - COMMITTEE EXPENSES	400	(200)	200
5502 - MISSION INTERPRETATION	1,200	0	1,200
5503 - PARTNERSHIP W/ GUATEMALA	11,500	0	11,500
xxxx - MALAWI MISSION TASK FORCE	0	1,500	1,500
5510 - MISSION WORK TEAMS	2,000	0	2,000
5514 - GUATEMALA COORDS (Personnel costs only)	7,000	0	7,000
5516 - MISSION PERSONNEL	1,200	500	1,700
TOTAL NATIONAL/GLOBAL MISSIONS	23,300	1,800	25,100
CAMPUS MINISTRIES COMMITTEE:			
5601 - COMMITTEE EXPENSES	500	(300)	200
5603 - SCHOLARSHIPS/PROGRAM GRANTS	2,000	(1,000)	1,000
5610 - WCU-CULLOWHEE	10,000	0	10,000
TOTAL CAMPUS MINISTRIES COMMITTEE	12,500	(1,300)	11,200

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
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BB-5

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
SELF DEVELOPMENT OF PEOPLE:			
5440 - COMMITTEE EXPENSES	500	(300)	200
TOTAL SELF DEVELOPMENT OF PEOPLE	<u>500</u>	<u>(300)</u>	<u>200</u>
<u>TOTAL OUTREACH DIVISION</u>	<u>42,350</u>	<u>(100)</u>	<u>42,250</u>
<u>SUPPORT DIVISION</u>			
SMALLER MEMBERSHIP CHURCHES CMTE:			
5901 - COMMITTEE EXPENSES	750	(250)	500
5935 - GOOD HOPE	5,000	(2,000)	3,000
5937 - SWANNANOVA, FIRST*	5,000	0	5,000
5938 - DORLAND MEMORIAL/WALNUT (06-5)*	7,000	(1,000)	6,000
5939 - KENILWORTH*	5,000	0	5,000
5942 - DULATOWN*	0	4,000	4,000
5943 - CROSSNORE*	4,000	(4,000)	0
5944 - SWEETWATER*	4,000	1,000	5,000
5982 - SMALL CHURCH PASTOR MEETINGS	200	(200)	0
6002 - RESOURCES	0	0	0
6005 - SMALL CHURCH NEWSLETTER	0	0	0
6012 - REDEVELOPMENT PROJECTS	10,000	0	10,000
6013 - SCHOLARSHIPS/CHURCH SUPPORT	1,400	0	1,400
xxxx - EMERGENCY PASTOR SALARY SUPPORT	0	2,000	2,000
TOTAL SMALL MEMBERSHIP CHURCHES	<u>42,350</u>	<u>(450)</u>	<u>41,900</u>
* Funds to support Full-time pastor			
STEWARDSHIP COMMITTEE:			
6501 - COMMITTEE EXPENSES	300	200	500
TOTAL STEWARDSHIP COMMITTEE	<u>300</u>	<u>200</u>	<u>500</u>
<u>TOTAL SUPPORT DIVISION</u>	<u>42,650</u>	<u>(250)</u>	<u>42,400</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
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 FOR THE YEAR ENDING DECEMBER 31, 2011

BB-6

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<u>DISCIPLESHIP DIVISION</u>			
CHRISTIAN EDUCATION COMMITTEE:			
6101 - COMMITTEE EXPENSES	300	(100)	200
6110 - EDUCATOR CONT ED ASSISTNCE	500	0	500
6111 - CH ED FACILITATORS/CURRICULUM	2,000	0	2,000
6120 - TRAINING EVENT-LET'S CELEBRATE	3,000	0	3,000
6410 - RESOURCE CTR OPERATING EXPENSES	2,000	500	2,500
TOTAL CHRISTIAN EDUCATION COMMITTEE	7,800	400	8,200
YOUTH MINISTRIES COMMITTEE:			
6201 - COMMITTEE EXPENSES	600	0	600
6202 - LEADERSHIP DEVELOPMENT	1,000	1,000	2,000
6207 - JUNIOR & SENIOR HIGH RETREAT	5,500	2,500	8,000
6208 - TRIENNIUM - 2010	12,913	(12,913)	0
6209 - YOUTH COUNCIL	1,500	350	1,850
TOTAL YOUTH MINISTRIES COMMITTEE	21,513	(9,063)	12,450
SCHOOL FOR THE LAITY COMMITTEE:			
6008 - COMMITTEE EXPENSES	100	0	100
6009 - SCHOOL FOR THE LAITY	2,000	0	2,000
TOTAL SCHOOL FOR THE LAITY COMMITTEE	2,100	0	2,100
<u>TOTAL DISCIPLESHIP DIVISION</u>	31,413	(8,663)	22,750

PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-7

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<u>ADMINISTRATIVE DIVISION</u>			
BUDGET AND FINANCE COMMITTEE:			
6801 - COMMITTEE EXPENSES	100	50	150
TOTAL BUDGET & FINANCE COMMITTEE	<u>100</u>	<u>50</u>	<u>150</u>
PERSONNEL COMMITTEE:			
6851 - COMMITTEE EXPENSE	500	(250)	250
PROGRAM STAFF SALARIES & HOUSING	94,410	3,510	97,920
7406 - PROGRAM STAFF BOP DUES	29,739	1,106	30,845
PROGRAM STAFF - OTHER BUSINESS EXPENSES	35,935	(1,414)	34,521
STATED CLERK SALARY & HOUSING	19,750	395	20,145
STATED CLERK - OTHER BUSINESS EXPENSES	1,755	35	1,791
7501 - INTERIM STAFF SALARIES	54,644	1,093	55,737
7501a - INTERIM STAFF SALARY-Asheville Area	0	13,195	13,195
7411 - ENTERTAINMENT EXPENSE	1,000	(250)	750
7412 - PROGRAM STAFF DISCRETIONARY	1,000	(250)	750
7419 - TRAVEL EXPENSE	12,000	0	12,000
7433 - PROFESSIONAL EXPENSE	2,500	(250)	2,250
6205 - ASSOC FOR YOUTH	16,390	328	16,718
xxxx - GUATEMALA PARTNERSHIP COORDINATOR	0	13,000	13,000
ADMINISTRATIVE STAFF SALARIES	149,246	2,985	152,230
ADMINISTRATIVE STAFF BENEFITS	58,430	1,168	59,598
7518 - ADMINISTRATIVE STAFF CONT ED	2,015	42	2,056
7521 - PRESBYTERY STAFF - BONUS	2,052	0	2,052
TOTAL PERSONNEL COMMITTEE	<u>481,365</u>	<u>34,442</u>	<u>515,807</u>
COMMUNICATIONS COMMITTEE:			
6901 - COMMITTEE EXPENSES	500	(400)	100
6904 - COMMUNICATIONS CONFERENCE	0	0	0
6906 - PRESBYTERY DIRECTORY	500	100	600
6909 - COMMUNICATIONS/WEB EXPENSE	6,900	0	6,900
TOTAL COMMUNICATIONS COMMITTEE	<u>7,900</u>	<u>(300)</u>	<u>7,600</u>
STRATEGIC GOALS COMMITTEE:			
7301 - COMMITTEE EXPENSES	800	(550)	250
TOTAL STRATEGIC GOALS COMMITTEE	<u>800</u>	<u>(550)</u>	<u>250</u>
PROPERTY & EQUIPMENT COMMITTEE:			
7652 - CUSTODIAL SERVICE	5,000	0	5,000
7653 - FACILITY USE	2,800	0	2,800
7656 - UTILITIES	5,800	200	6,000
7658 - BUILDING MAINTENANCE	5,400	(400)	5,000
7956 - OFFICE EQUIPMENT	10,000	(2,000)	8,000
TOTAL PROPERTY & EQUIP	<u>29,000</u>	<u>(2,200)</u>	<u>26,800</u>
<u>TOTAL ADMINISTRATIVE DIVISION</u>	<u>519,165</u>	<u>31,442</u>	<u>550,607</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-8

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<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	750	(375)	375
TOTAL NOMINATING COMMITTEE	<u>750</u>	<u>(375)</u>	<u>375</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>44,675</u>	<u>(375)</u>	<u>44,300</u>
<u>BOOK OF ORDER DIVISION</u>			
COORDINATING COUNCIL:			
5654 - MONTREAT CONFERENCE CENTER	4,000	0	4,000
7001 - COMMITTEE EXPENSES	2,000	0	2,000
7002 - MISSION CONTINGENCIES	4,014	(4,014)	0
TOTAL COORDINATING COUNCIL	<u>10,014</u>	<u>(4,014)</u>	<u>6,000</u>
<u>TOTAL BOOK OF ORDER DIVISION</u>	<u>10,014</u>	<u>(4,014)</u>	<u>6,000</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-9

<u>DESCRIPTION</u>	<u>APPROVED BUDGET 2010</u>	<u>INCREASE/ DECREASE</u>	<u>PROPOSED BUDGET 2011</u>
<u>REPRESENTATION DIVISION</u>			
REPRESENTATION COMMITTEE:			
7251 - COMMITTEE EXPENSES	700	(200)	500
7252 - WOMEN OF COLOR	200	0	200
7254 - AFRICAN-AMERICAN ADVISORY	350	0	350
TOTAL REPRESENTATION COMMITTEE	<u>1,250</u>	<u>(200)</u>	<u>1,050</u>
<u>TOTAL REPRESENTATION DIVISION</u>	<u>1,250</u>	<u>(200)</u>	<u>1,050</u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-10

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<u>MINISTRY DIVISION</u>			
COMMITTEE ON MINISTRY:			
7051 - COMMITTEE EXPENSES	5,200	(1,200)	4,000
7052 - VALIDATED MINISTRIES SUB-CMTE	100	0	100
7053 - NON-INSTALLED PASTORS SUB-CMTE	200	0	200
7054 - CLP SUB-COMMITTEE	275	0	275
7059 - EXAMINATIONS COMMITTEE	1,000	0	1,000
7060 - VISITATION OF CHURCHES	500	(250)	250
7062 - BACKGROUND CHECKS	500	0	500
7070 - EMERGENCY RELIEF FUND	1,000	0	1,000
TOTAL COMMITTEE ON MINISTRY	8,775	(1,450)	7,325
PREPARATION FOR MINISTRY COMMITTEE:			
5653 - CAREER & PERSONAL COUNSELING	2,000	0	2,000
7101 - COMMITTEE EXPENSES	1,250	0	1,250
7110 - BACKGROUND CHECKS	250	0	250
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	3,000	0	3,000
TOTAL PREPARATION FOR MINISTRY	6,500	0	6,500
CARE OF CHURCH PROFESSIONALS COMMITTEE:			
7065 - COMMITTEE EXPENSES	400	(200)	200
7068 - NEW MINISTER CONSULTATIONS	750	0	750
7071 - PASTORAL & CHURCH PROF CARE	1,000	0	1,000
TOTAL CARE OF CHURCH PROFESSIONALS	2,150	(200)	1,950
<u>TOTAL MINISTRY DIVISION</u>	17,425	(1,650)	15,775

**PRESBYTERY OF WESTERN NORTH CAROLINA
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 FOR THE YEAR ENDING DECEMBER 31, 2011**

BB-11

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<u>OFFICE SUPPORT DIVISION</u>			
SUPPLIES, EQUIPMENT & SERVICE:			
7522 - STAFF RETREAT	200	0	200
7602 - TELEPHONE	9,300	500	9,800
7603 - OFFICE TRAVEL	200	0	200
7606 - COPY MACH-SUPPLIES-MAINT	7,500	3,300	10,800
7608 - POSTAGE	5,000	(1,000)	4,000
7610 - EQUIP MAINTENANCE W/O COPIER	2,000	0	2,000
7614 - OFFICE SUPPLIES	8,000	(500)	7,500
7616 - AUDIT/LLEGAL/CONSULT FEES	7,000	500	7,500
7618 - INSURANCE	13,450	(700)	12,750
7620 - MISCELLANEOUS	1,000	0	1,000
TOTAL OFFICE & COMMITTEE WORK	53,650	2,100	55,750
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	1,250	750	2,000
7631 - STATED CLERK TRAVEL	650	0	650
7632 - WORK OF CLERK	4,000	0	4,000
7633 - PRESBYTERY MEETING EXPENSES	7,000	(500)	6,500
7634 - ADMINISTRATIVE COMMISSIONS	4,000	(3,500)	500
7636 - LEGAL FEES	50,000	0	50,000
TOTAL STATED CLERK EXPENSES	66,900	(3,250)	63,650
<u>TOTAL OFFICE SUPPORT DIVISION</u>	120,550	(1,150)	119,400
TOTAL EXPENDITURES FOR PRESBYTERY	\$911,471	\$3,040	\$917,425

PRESBYTERY OF WESTERN NORTH CAROLINA
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BB-12

DESCRIPTION	APPROVED BUDGET 2010	INCREASE/ DECREASE	PROPOSED BUDGET 2011
<u>GENERAL ASSEMBLY</u>			
PER CAPITA GIVING (18,521 x 6.15)	113,904	5,202	119,106
UNIFIED GIVING	66,100	(5,202)	60,898
TOTAL GENERAL ASSEMBLY	180,004	(0)	180,004
<u>SYNOD OF THE MID-ATLANTIC</u>			
PER CAPITA GIVING (18,521 x 1.45) x 1/2 for 2010	13,428	(143)	13,285
UNIFIED GIVING	0	0	0
TOTAL SYNOD OF THE MID-ATLANTIC	13,428	(143)	13,285
<u>SELECTED INSTITUTIONS & AGENCIES</u>			
CHARLOTTE SEMINARY EXTENSION	1,000	0	1,000
PRESBYTERIAN HOME FOR CHILDREN	4,000	0	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	12,000	0	12,000
TOTAL EXPENDITURES	\$1,116,903	\$2,897	\$1,122,714
INCOME/(SHORTFALL)	1,116,903 (0)	5,811 2,914	1,122,714 0