

Budget & Finance Committee
Jay Crane- Chair
January 30, 2016

The Budget and Finance Committee presents the proposed 2016 Budget,
(BB-2 thru BB-8)

Unified Giving by Church 2015 (for information only) **(BB-9 thru BB-11)**

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2016 Budget as presented.**

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
BUDGETED REVENUES			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	\$807,940	(\$19,774)	\$788,166
GENERAL FUND REVENUE			
INTEREST INCOME	0	0	0
HAE SUPPORT INCOME	5,000	0	5,000
WORK OF PRESBYTERY ONLY-CHURCHES	5,200	(1,950)	3,250
WORK OF PRESBYTERY ONLY-INDIVIDUALS	10,000	3,000	13,000
TOTAL GENERAL FUND REVENUE	20,200	1,050	21,250
DESIGNATED PROCEEDS FOR CONOVER NCD	10,000	0	10,000
PROCEEDS FROM BROTHERHOOD MUTUAL PRG	19,222	763	19,985
VITAL CHURCH FUNDS-BUILDING HOPE	0	20,000	20,000
OTHER INCOME	0	19,500	19,500
ANTICIPATED GRANTS	0	8,000	8,000
RECOVERY - ADMIN COMMISSION/LEGAL	20,000	20,000	40,000
INCOME FROM INVESTMENT (3%)	68,850	(539)	68,311
ADDITIONAL 2% FROM INVESTMENT	45,900	(359)	45,541
TOTAL TRANSFER FROM RESERVES	163,972	67,365	231,337
PWNC OPERATING REVENUES	\$992,112	\$48,641	\$1,040,753

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
OUTREACH/MISSION DEVELOPMENT			
5501 - OUTREACH/MISSION EXPENSES	150	0	150
5301 - PEACE & JUSTICE EXPENSES	200	0	200
5401 - HUNGER EXPENSES/TRAINING	475	(275)	200
5440 - SELP DEVELOP OF PEOPLE EXPENSES	150	0	150
5325 - ENVIRONMENTAL ACTION	400	(200)	200
5326 - NC COUNCIL OF CHURCHES	500	0	500
5328 - CRIMINAL JUSTICE PROGRAMS	1,450	(250)	1,200
5456 - PEACE & JUSTICE RESOURCES	200	0	200
5601 - CAMPUS MINISTRY EXPENSES	100	0	100
5610 - WCU-CULLOWHEE CAMPUS MINISTRY	10,000	0	10,000
5502 - MISSION INTERPRETATION	1,000	(900)	100
5510 - MISSION WORK TEAMS	2,000	(1,000)	1,000
5516 - MISSION PERSONNEL	1,000	0	1,000
5517 - YOUNG ADULTS IN MISSION	1,000	(500)	500
5504 - MALAWI MISSION TASK FORCE	1,500	(750)	750
5503 - PARTNERSHIP W/ GUATEMALA	11,500	(500)	11,000
5514 - GUATEMALA COORDS (Personnel costs only)	6,000	0	6,000
TOTAL OUTREACH/MISSION DEVELOPMENT	37,625	(4,375)	33,250

CONGREGATIONAL DEVELOPMENT			
5001 - EVANGELISM EXPENSES	500	(250)	250
5901 - SMALL CHURCH EXPENSES	1,000	(500)	500
5006 - SPIRITUAL NURTURE	100	(100)	0
5104 - CONOVER, NEW CH DEV	10,000	0	10,000
5109 - RESOURCES & TRAINING	500	(500)	0
5110 - HISPANIC MINISTRY	9,600	(4,600)	5,000
5111 - REDEV CONGREGATION-3RD ST	13,000	(1,988)	11,012
5929 - MARSHALL*	4,000	0	4,000
5945 - CANTON*	4,000	0	4,000
5944 - SWEETWATER*	4,000	0	4,000
6011 - SMALL CHURCH EVENTS	1,600	0	1,600
6012 - REDEV PROJECTS-WATER TO WINE	7,000	0	7,000
6013 - CHURCH SUPPORT-LEADERSHIP	8,000	(2,000)	6,000
6014 - EMERGENCY SUPPORT	5,300	(1,300)	4,000
TOTAL CONGREGATIONAL DEVELOPMENT	68,600	(11,238)	57,362

* Funds to support Full-time pastor

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
LEADERSHIP DEVELOPMENT			
6101 - COMMITTEE EXPENSES	200	0	200
6110 - EDUCATOR CONT ED ASSISTNCE	900	(500)	400
6111 - CHRISTIAN ED RETREAT	2,000	0	2,000
6115 - PASTOR'S RETREAT	1,000	2,500	3,500
6120 - TRAINING EVENT-LET'S CELEBRATE	2,500	(2,500)	0
6410 - RESOURCE CTR OPERATING EXPENSE	4,000	(1,500)	2,500
XXXX - REGIONAL EDUCATIONAL EVENTS	0	1,000	1,000
XXXX - PASTOR'S ENRICHMENT PROGRAM	0	20,000	20,000
6009 - SCHOOL FOR THE LAITY	500	0	500
TOTAL LEADERSHIP DEVELOPMENT	<u>11,100</u>	<u>19,000</u>	<u>30,100</u>
YOUTH MINISTRIES			
6201 - COMMITTEE EXPENSES	600	100	700
6202 - LEADERSHIP DEVELOPMENT	1,750	(750)	1,000
6203 - GUATEMALA YOUTH MISSION	700	0	700
6207 - JUNIOR & SENIOR HIGH RETREAT	7,000	(1,000)	6,000
6208 - SUMMER MISSION/MINISTRY	5,000	6,595	11,595
6209 - YOUTH COUNCIL	2,000	250	2,250
TOTAL YOUTH MINISTRIES	<u>17,050</u>	<u>5,195</u>	<u>22,245</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
<u>MINISTRY</u>			
COMMITTEE ON MINISTRY:			
7051 - COMMITTEE EXPENSES	2,000	200	2,200
7052 - VALIDATED MINISTRIES SUB-CMTE	0	150	150
7053 - NON-INSTALLED PASTORS SUB-CMTE	150	(150)	0
7054 - CLP SUB-COMMITTEE	250	0	250
7059 - EXAMINATIONS COMMITTEE	300	(50)	250
7060 - VISITATION OF CHURCHES	200	(200)	0
7061 - BOUNDARIES TRAINING	3,000	(1,500)	1,500
7062 - BACKGROUND CHECKS	1,000	0	1,000
7070 - EMERGENCY RELIEF FUND	2,000	(1,000)	1,000
7071 - PASTORAL & CHURCH PROF CARE	2,000	(1,500)	500
TOTAL COMMITTEE ON MINISTRY	10,900	(4,050)	6,850
PREPARATION FOR MINISTRY COMMITTEE:			
5653 - CAREER & PERSONAL COUNSELING	2,000	0	2,000
7101 - COMMITTEE EXPENSES	2,000	0	2,000
7110 - BACKGROUND CHECKS	250	0	250
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	1,250	0	1,250
TOTAL PREPARATION FOR MINISTRY	5,500	0	5,500
<u>TOTAL MINISTRY</u>	<u>16,400</u>	<u>(4,050)</u>	<u>12,350</u>
GENERAL COUNCIL			
5654 - MONTREAT CONFERENCE CENTER	3,000	0	3,000
7001 - COMMITTEE EXPENSES	1,000	0	1,000
7002 - CONTINGENCIES	741	2,512	3,253
TOTAL GENERAL COUNCIL	4,741	2,512	7,253
NOMINATING/REPRESENTATION			
7151 - COMMITTEE EXPENSES	375	0	375
7252 - WOMEN OF COLOR	175	(175)	0
7254 - AFRICAN-AMERICAN ADVISORY	250	175	425
TOTAL NOMINATING/REPRESENTATION	800	0	800

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
<u>ADMINISTRATION</u>			
FINANCE			
6801 - FINANCE EXPENSES	125	225	350
6501 - STEWARDSHIP EXPENSES	250	(250)	0
6503 - STEWARDSHIP RESOURCES/PROGRAMS	2,000	(1,000)	1,000
7652 - CUSTODIAL SERVICE	6,300	(1,800)	4,500
7653 - FACILITY USE	1,500	0	1,500
7656 - UTILITIES	5,600	400	6,000
7616 - AUDIT/LEGAL/CONSULT FEES	7,900	0	7,900
7618 - INSURANCE	14,000	4,000	18,000
7658 - BUILDING MAINTENANCE	7,000	(1,000)	6,000
7956 - OFFICE EQUIPMENT	4,500	0	4,500
TOTAL FINANCE	<u>49,175</u>	<u>575</u>	<u>49,750</u>
PERSONNEL COMMITTEE:			
6851 - COMMITTEE EXPENSE	220	0	220
PROGRAM STAFF SALARIES & HOUSING	99,805	28	99,833
7406 - PROGRAM STAFF BOP DUES	34,931	11	34,942
PROGRAM STAFF - OTHER BUSINESS EXPENSES	28,798	(61)	28,737
STATED CLERK SALARY & HOUSING	25,026	4,974	30,000
STATED CLERK - OTHER BUSINESS EXPENSES	1,804	(1,804)	0
7501 - INTERIM STAFF SALARIES	14,142	14,142	28,284
7501a - INTERIM STAFF SALARY-unfilled position	6,000	(6,000)	0
7411 - ENTERTAINMENT EXPENSE	750	(500)	250
7412 - PROGRAM STAFF DISCRETIONARY	750	0	750
7419 - TRAVEL EXPENSE	11,500	1,500	13,000
7433 - PROFESSIONAL EXPENSE	2,250	0	2,250
6205 - ASSOC FOR YOUTH	18,688	374	19,062
7460 - GUATEMALA PARTNERSHIP COORDINATOR	8,160	800	8,960
ADMINISTRATIVE STAFF SALARIES	158,395	3,169	161,564
ADMINISTRATIVE STAFF BENEFITS	67,555	1,352	68,907
7518 - ADMINISTRATIVE STAFF CONT ED	1,000	0	1,000
7521 - PRESBYTERY STAFF - BONUS	2,055	0	2,055
TOTAL PERSONNEL COMMITTEE	<u>481,829</u>	<u>17,985</u>	<u>499,814</u>
SEARCH COMMITTEE:			
7034 - COMMITTEE EXPENSE	425	3,575	4,000
TOTAL SEARCH COMMITTEE	<u>425</u>	<u>3,575</u>	<u>4,000</u>
<u>TOTAL ADMINISTRATION</u>	<u><u>531,429</u></u>	<u><u>22,135</u></u>	<u><u>553,564</u></u>

PRESBYTERY OF WESTERN NORTH CAROLINA
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 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
JOINT OUTDOOR MINISTRY COMMITTEE			
6620 - CAMP GRIER (COOPERATIVE PROGRAM)	35,000	(10,000)	25,000
TOTAL OUTDOOR MINISTRY COMMITTEE	<u>35,000</u>	<u>(10,000)</u>	<u>25,000</u>
PERMANENT JUDICIAL COMMISSION			
7351 - COMMISSION EXPENSES	250	750	1,000
TOTAL PERMANENT JUDICIAL COMMISSION	<u>250</u>	<u>750</u>	<u>1,000</u>
OFFICE SUPPLIES, EQUIPMENT & SERVICE:			
6906 - PRESBYTERY DIRECTORY	400	(200)	200
6909 - COMMUNICATIONS/WEB EXPENSE	6,400	0	6,400
7522 - STAFF RETREAT	200	0	200
7602 - TELEPHONE	8,500	0	8,500
7603 - OFFICE TRAVEL	50	50	100
7606 - COPY MACH-SUPPLIES-MAINT	10,800	300	11,100
7608 - POSTAGE	3,500	0	3,500
7610 - EQUIP MAINTENANCE W/O COPIER	2,400	800	3,200
7614 - OFFICE SUPPLIES	7,000	(1,000)	6,000
7622 - MISCELLANEOUS/BANK CHGS	1,600	0	1,600
TOTAL OFFICE SUPPLIES, EQUIP & SERVICE	<u>40,850</u>	<u>(50)</u>	<u>40,800</u>
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	1,000	(250)	750
7631 - STATED CLERK TRAVEL	650	3,350	4,000
7632 - WORK OF CLERK	5,000	1,500	6,500
7633 - PRESBYTERY MEETING EXPENSES	3,000	500	3,500
7634 - ADMINISTRATIVE COMMISSIONS	10,000	(1,500)	8,500
7636 - LEGAL FEES	10,000	30,000	40,000
TOTAL STATED CLERK EXPENSES	<u>29,650</u>	<u>33,600</u>	<u>63,250</u>
TOTAL EXPENDITURES FOR PRESBYTERY	<u>\$793,495</u>	<u>\$53,479</u>	<u>\$846,974</u>

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2015

DESCRIPTION	APPROVED BUDGET 2015	INCREASE/ DECREASE	PROPOSED BUDGET 2016
<u>GENERAL ASSEMBLY</u>			
PER CAPITA GIVING (15,974 x 7.12)	118,896	(5,161)	113,735
UNIFIED GIVING	61,108	157	61,265
TOTAL GENERAL ASSEMBLY	180,004	(5,004)	175,000

SYNOD OF THE MID-ATLANTIC

PER CAPITA GIVING (15,974 x 0.80)	12,613	166	12,779
UNIFIED GIVING	0	0	0
TOTAL SYNOD OF THE MID-ATLANTIC	12,613	166	12,779

SELECTED INSTITUTIONS & AGENCIES

CHARLOTTE SEMINARY EXTENSION	1,000	0	1,000
BLACK MTN HOME FOR CHILDREN	1,000	0	1,000
GRANDFATHER CAMPUS-CHILDREN'S HOPE ALL	1,000	0	1,000
LEES-MCRAE COLLEGE	1,000	0	1,000
MONTREAT COLLEGE	1,000	0	1,000
WARREN WILSON COLLEGE	1,000	0	1,000
TOTAL INSTITUTIONS & AGENCIES SUPPORT	6,000	0	6,000

TOTAL EXPENDITURES	\$992,112	\$48,641	\$1,040,753
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	992,112	48,641	1,040,753
INCOME/ (SHORTFALL)	0	(0)	(0)

**Presbytery of Western North Carolina
Unified Giving by Church**

CHURCH NAME	Membership 1-Jan-15	Actual Giving 2015	Giving per member
ARBOR DALE	122	\$ -	\$ -
ASHEVILLE FIRST	755	\$ 52,500.00	\$ 69.54
BANNER ELK	186	\$ 12,000.00	\$ 64.52
BELMONT FIRST	781	\$ 30,000.00	\$ 38.41
BESSEMER CITY	33	\$ 206.00	\$ 6.24
BLACK MOUNTAIN	596	\$ 48,000.00	\$ 80.54
BREVARD DAVIDSON RIVER	496	\$ 1,080.00	\$ 2.18
BRIDGEWATER	44	\$ -	\$ -
BRITAIN	50	\$ 600.00	\$ 12.00
BRITAIN COVE	42	\$ -	\$ -
BRYSON CITY	94	\$ 1,600.00	\$ 17.02
BULADEAN	12	\$ -	\$ -
BURNSVILLE FIRST	193	\$ 6,875.00	\$ 35.62
CALVARY	62	\$ -	\$ -
CANTON	51	\$ -	\$ -
CHERRYVILLE FIRST	283	\$ 8,166.66	\$ 28.86
CLINCHFIELD	22	\$ -	\$ -
COLUMBUS	149	\$ -	\$ -
CONLEY MEMORIAL	12	\$ 450.00	\$ 37.50
CROSSNORE	77	\$ 1,352.14	\$ 17.56
DALLAS FIRST	71	\$ 4,100.00	\$ 57.75
DIXON	72	\$ 550.00	\$ 7.64
DORLAND MEMORIAL	24	\$ 950.00	\$ 39.58
DULATOWN	124	\$ 391.00	\$ 3.15
DUNCAN'S CREEK	32	\$ 500.00	\$ 15.63
ELLENBORO	6	\$ -	\$ -
ETOWAH	49	\$ 3,000.00	\$ 61.22
FAIRVIEW	99	\$ 3,025.00	\$ 30.56
FLETCHER	70	\$ 4,000.00	\$ 57.14
FOREST CITY FIRST	81	\$ 1,000.00	\$ 12.35
FRANKLIN FIRST	127	\$ -	\$ -
GASTONIA FIRST	1052	\$ 140,000.00	\$ 133.08
GLEN ALPINE	13	\$ -	\$ -
GOOD HOPE	21	\$ -	\$ -
GRACE COVENANT	677	\$ 18,333.33	\$ 27.08
GRASSY CREEK	28	\$ 1,000.00	\$ 35.71
GREEN MOUNTAIN	10	\$ -	\$ -
GREEN STREET	49	\$ 475.36	\$ 9.70

Presbytery of Western North Carolina
Unified Giving by Church

CHURCH NAME	Membership 1-Jan-15	Actual Giving 2015	Giving per member
HAYESVILLE	33	\$ 300.00	\$ 9.09
HENDERSONVILLE	34	\$ 2,000.00	\$ 58.82
HICKORY FIRST	874	\$ 124,295.00	\$ 142.21
HIGHLANDS FIRST	190	\$ 32,000.00	\$ 168.42
IRONTON	10	\$ 729.30	\$ 72.93
JACK'S CREEK	21	\$ -	\$ -
JOHN KNOX	36	\$ -	\$ -
KENILWORTH	55	\$ 550.00	\$ 10.00
KINGS MOUNTAIN FIRST	121	\$ -	\$ -
KOREAN PRESBYTERIAN	14	\$ -	\$ -
LENOIR FIRST	369	\$ -	\$ -
LINCOLN TON FIRST	84	\$ 750.00	\$ 8.93
LONG CREEK	72	\$ 3,200.00	\$ 44.44
LOVE'S CHAPEL	14	\$ -	\$ -
LOWELL	93	\$ 500.00	\$ 5.38
MARION FIRST	152	\$ -	\$ -
MARSHALL	74	\$ 1,300.00	\$ 17.57
MICAVILLE	33	\$ 200.00	\$ 6.06
MILLS RIVER	120	\$ 5,000.00	\$ 41.67
MONTREAT	92	\$ 11,500.00	\$ 125.00
MORGANTON FIRST	650	\$ 43,000.00	\$ 66.15
MORRISON	77	\$ 4,500.00	\$ 58.44
MT. HOLLY FIRST	144	\$ 1,500.00	\$ 10.42
NEW HOPE (GASTONIA)	164	\$ 1,500.00	\$ 9.15
NEW HOPE (SKYLAND)	119	\$ 3,900.00	\$ 32.77
NEW VISION (CONOVER NCD)	58	\$ 5,160.16	\$ 88.97
NEWDALE	46	\$ 900.00	\$ 19.57
NEWLAND	55	\$ 1,000.00	\$ 18.18
NEWTON FIRST	398	\$ 30,000.00	\$ 75.38
NORTHMINSTER	250	\$ 1,000.00	\$ 4.00
OAK FOREST	65	\$ 1,000.00	\$ 15.38
OAKWOOD	55	\$ -	\$ -
OLD FORT	9	\$ -	\$ -
OLNEY	69	\$ 100.00	\$ 1.45
PAINT GAP	8	\$ -	\$ -
PINE STREET	30	\$ -	\$ -
PINEOLA	42	\$ -	\$ -
QUAKER MEADOWS	110	\$ 2,500.00	\$ 22.73

**Presbytery of Western North Carolina
Unified Giving by Church**

CHURCH NAME	Membership 1-Jan-15	Actual Giving 2015	Giving per member
REEMS CREEK - BEECH	107	\$ 2,000.00	\$ 18.69
RIDGEVIEW	17	\$ -	\$ -
ROBINSON MEMORIAL	45	\$ 500.00	\$ 11.11
RUTHERFORDTON	342	\$ 5,000.33	\$ 14.62
RYBURN MEMORIAL	33	\$ -	\$ -
SALUDA	45	\$ 700.00	\$ 15.56
SHELBY	511	\$ 53,589.96	\$ 104.87
SHERRILL'S FORD	60	\$ 3,000.00	\$ 50.00
SHILOH	28	\$ 600.00	\$ 21.43
SILOAM	6	\$ 25.00	\$ 4.17
SOUTHMINISTER	325	\$ 6,000.00	\$ 18.46
SPINDALE	4	\$ -	\$ -
SPRUCE PINE FIRST	108	\$ 844.56	\$ 7.82
SWEETWATER	50	\$ 1,650.00	\$ 33.00
SYLVA FIRST	161	\$ 6,000.00	\$ 37.27
THIRD STREET	71	\$ -	\$ -
TRINITY	335	\$ 21,600.00	\$ 64.48
TRYON	332	\$ 24,000.00	\$ 72.29
UNION MILLS	20	\$ 200.00	\$ 10.00
UNION	174	\$ 4,800.00	\$ 27.59
UNITED	92	\$ 5,922.40	\$ 64.37
UNITY	679	\$ 12,000.00	\$ 17.67
VIANS VALLEY	30	\$ -	\$ -
WALDENSIAN	391	\$ 11,000.00	\$ 28.13
WALNUT GROVE	53	\$ -	\$ -
WALNUT	30	\$ 750.00	\$ 25.00
WARREN WILSON	170	\$ 6,500.00	\$ 38.24
WAYNESVILLE FIRST	135	\$ 3,492.00	\$ 25.87
WEST ASHEVILLE	56	\$ 500.00	\$ 8.93
WEST AVENUE	92	\$ 1,740.42	\$ 18.92
WESTMINSTER	25	\$ 2,500.00	\$ 100.00
TOTALS	16032	793,453.62	\$ 49.49