

Budget & Finance Committee
Charles Sellers - Chair
January 27, 2018

The Budget and Finance Committee presents the proposed 2018 Budget,
(BB-2 thru BB-7)

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2018 Budget as presented.**

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2018**

DESCRIPTION	APPROVED BUDGET 2017	INCREASE/ DECREASE	PROPOSED BUDGET 2018
BUDGETED REVENUES			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	\$789,099	(12,711)	\$776,388
GENERAL FUND REVENUE			
HAE SUPPORT INCOME	4,500	(500)	4,000
WORK OF PRESBYTERY ONLY-CHURCHES	3,750	500	4,250
WORK OF PRESBYTERY ONLY-INDIVIDUALS	11,350	(350)	11,000
TOTAL GENERAL FUND REVENUE	<u>19,600</u>	<u>(350)</u>	<u>19,250</u>
DESIGNATED PROCEEDS FOR NEW VISION	15,000	-	15,000
VITAL CHURCH FUNDS-BUILDING HOPE	20,500	(20,500)	-
OTHER INCOME	32,400	(18,900)	13,500
ANTICIPATED GRANTS	1,500	(1,500)	-
RECOVERY - ADMIN COMMISSION/LEGAL	50,000	(40,000)	10,000
INCOME FROM INVESTMENT (3%)	72,324	9,745	82,069
ADDITIONAL 2% FROM INVESTMENT	48,216	6,497	54,713
TOTAL TRANSFER FROM RESERVES	<u>239,940</u>	<u>(64,658)</u>	<u>175,282</u>
PWNC OPERATING REVENUES	\$1,048,639	(\$77,719)	\$970,920

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DESCRIPTION	APPROVED BUDGET 2017	INCREASE/ DECREASE	PROPOSED BUDGET 2018
<u>OUTREACH/MISSION DEVELOPMENT</u>			
5501 - OUTREACH/MISSION EXPENSES	50	-	50
5301 - PEACE & JUSTICE EXPENSES	50	-	50
5401 - HUNGER EXPENSES/TRAINING	50	-	50
5440 - SELP DEVELOP OF PEOPLE EXPENSES	100	(50)	50
5325 - ENVIRONMENTAL ACTION	200	-	200
5326 - NC COUNCIL OF CHURCHES	500	-	500
5328 - CRIMINAL JUSTICE PROGRAMS	500	-	500
5601 - CAMPUS MINISTRY EXPENSES	-	50	50
5610 - WCU-UKIRK CAMPUS MINISTRY	10,000	-	10,000
5502 - MISSION INTERPRETATION	50	450	500
5510 - MISSION WORK TEAMS	1,000	500	1,500
5516 - MISSION PERSONNEL	500	-	500
5517 - YOUNG ADULTS IN MISSION	-	1,000	1,000
5504 - MALAWI MISSION TASK FORCE	250	2,750	3,000
5503 - PARTNERSHIP W/ GUATEMALA	9,000	3,000	12,000
5514 - GUATEMALA COORDS (Personnel costs only)	6,000	-	6,000
TOTAL OUTREACH/MISSION DEVELOPMENT	28,250	7,700	35,950
<u>CONGREGATIONAL DEVELOPMENT</u>			
XXXX - CONGREGATIONAL DEVEL CMTE EXP	-	750	750
5001 - EVANGELISM EXPENSES	1,500	(750)	750
5901 - SMALL CHURCH EXPENSES	300	-	300
5104 - NEW VISION	10,000	-	10,000
5110 - HISPANIC MINISTRY	5,000	-	5,000
5111 - REDEV CONGREGATION-3RD ST	11,012	-	11,012
5929 - MARSHALL*	4,000	-	4,000
5945 - CANTON*	4,000	-	4,000
5944 - SWEETWATER*	4,000	-	4,000
6011 - SMALL CHURCH EVENTS	1,200	-	1,200
6012 - REDEV PROJECTS-WATER TO WINE	7,000	(7,000)	-
6012a - REDEV PROJECTS	-	2,000	2,000
6013 - CHURCH SUPPORT-LEADERSHIP	4,000	-	4,000
6014 - EMERGENCY SUPPORT	2,000	-	2,000
TOTAL CONGREGATIONAL DEVELOPMENT	54,012	(5,000)	49,012
* Funds to support Full-time pastor			
<u>LEADERSHIP DEVELOPMENT</u>			
6101 - COMMITTEE EXPENSES	200	-	200
6110 - EDUCATOR CONT ED ASSISTNCE	1,000	-	1,000
6111 - CHRISTIAN ED RETREAT	2,000	1,000	3,000
6115 - PASTOR'S RETREAT	3,500	(3,500)	-
6410 - RESOURCE CTR OPERATING EXPENSE	3,500	(2,700)	800
6121 - REGIONAL EDUCATIONAL EVENTS	1,000	-	1,000
6125 - PASTOR'S ENRICHMENT PROGRAM-BH	10,000	(10,000)	-
6009 - SCHOOL FOR THE LAITY	500	-	500
TOTAL LEADERSHIP DEVELOPMENT	21,700	(15,200)	6,500

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DESCRIPTION	APPROVED BUDGET 2017	INCREASE/ DECREASE	PROPOSED BUDGET 2018
YOUTH MINISTRIES			
6201 - COMMITTEE EXPENSES	700	-	700
6202 - LEADERSHIP DEVELOPMENT	1,250	-	1,250
6203 - GUATEMALA YOUTH MISSION	700	-	700
6207 - JUNIOR & SENIOR HIGH RETREAT	7,500	-	7,500
6208 - SUMMER MISSION/MINISTRY	6,000	3,000	9,000
6209 - YOUTH COUNCIL	2,250	-	2,250
TOTAL YOUTH MINISTRIES	18,400	3,000	21,400
 <u>MINISTRY</u>			
COMMITTEE ON MINISTRY:			
7051 - COMMITTEE EXPENSES	2,000	-	2,000
7052 - VALIDATED MINISTRIES SUB-CMTE	-	-	-
7054 - CLP SUB-COMMITTEE	-	-	-
7059 - EXAMINATIONS COMMITTEE	150	-	150
7061 - BOUNDARIES TRAINING	750	-	750
7062 - BACKGROUND CHECKS	750	250	1,000
7070 - EMERGENCY RELIEF FUND	500	-	500
7071 - PASTORAL & CHURCH PROF CARE	250	-	250
TOTAL COMMITTEE ON MINISTRY	4,400	250	4,650
 PREPARATION FOR MINISTRY COMMITTEE:			
5653 - CAREER & PERSONAL COUNSELING	2,000	(500)	1,500
7101 - COMMITTEE EXPENSES	2,000	500	2,500
7110 - BACKGROUND CHECKS	250	-	250
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	1,250	-	1,250
TOTAL PREPARATION FOR MINISTRY	5,500	0	5,500
 <u>TOTAL MINISTRY</u>	 9,900	 250	 10,150
 GENERAL COUNCIL			
5654 - MONTREAT CONFERENCE CENTER	3,000	-	3,000
7001 - COMMITTEE EXPENSES	1,000	-	1,000
7002 - CONTINGENCIES	1,717	2,734	4,451
TOTAL GENERAL COUNCIL	5,717	2,734	8,451
 NOMINATING/REPRESENTATION			
7151 - COMMITTEE EXPENSES	275	-	275
7254 - AFRICAN-AMERICAN ADVISORY	425	-	425
TOTAL NOMINATING/REPRESENTATION	700	0	700

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<u>DESCRIPTION</u>	<u>APPROVED BUDGET 2017</u>	<u>INCREASE/ DECREASE</u>	<u>PROPOSED BUDGET 2018</u>
<u>ADMINISTRATION</u>			
FINANCE			
6801 - FINANCE EXPENSES	250	-	250
6503 - STEWARDSHIP RESOURCES/PROGRAMS	1,000	-	1,000
7920 - CAMP WOODSON EXPENSE	6,000	-	6,000
7652 - CUSTODIAL SERVICE	4,500	-	4,500
7653 - FACILITY USE	1,500	-	1,500
7656 - UTILITIES	6,000	(500)	5,500
7616 - AUDIT/LEGAL/CONSULT FEES	8,000	-	8,000
7618 - INSURANCE	17,000	(1,650)	15,350
7658 - BUILDING MAINTENANCE	5,500	(500)	5,000
7956 - OFFICE EQUIPMENT	4,000	1,000	5,000
TOTAL FINANCE	53,750	(1,650)	52,100
PERSONNEL COMMITTEE:			
6851 - COMMITTEE EXPENSE	220	30	250
PROGRAM STAFF SALARIES & HOUSING	105,825	2,513	108,338
7406 - PROGRAM STAFF BOP DUES	39,209	876	40,085
PROGRAM STAFF - OTHER BUSINESS EXPENSES	29,477	192	29,669
STATED CLERK SALARY & HOUSING	30,600	612	31,212
7501 - INTERIM STAFF SALARIES	29,088	252	29,340
7411 - ENTERTAINMENT EXPENSE	250	-	250
7412 - PROGRAM STAFF DISCRETIONARY	750	-	750
7419 - TRAVEL EXPENSE	13,000	-	13,000
7433 - PROFESSIONAL EXPENSE	2,250	-	2,250
6205 - ASSOC FOR YOUTH	20,519	410	20,929
7460 - GUATEMALA PARTNERSHIP COORDINATOR	11,292	227	11,519
ADMINISTRATIVE STAFF SALARIES	167,070	(30,478)	136,592
ADMINISTRATIVE STAFF BENEFITS	75,867	748	76,615
PERSONNEL TRANSITION COSTS	-	5,000	5,000
7518 - ADMINISTRATIVE STAFF CONT ED	1,000	-	1,000
7521 - PRESBYTERY STAFF - BONUS	2,055	-	2,055
TOTAL PERSONNEL COMMITTEE	528,472	(19,618)	508,854
SEARCH COMMITTEE:			
7034 - COMMITTEE EXPENSE	-	-	-
TOTAL SEARCH COMMITTEE	0	0	0
<u>TOTAL ADMINISTRATION</u>	<u>582,222</u>	<u>(21,268)</u>	<u>560,954</u>

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JOINT OUTDOOR MINISTRY COMMITTEE			
6620 - CAMP GRIER	25,000	(2,000)	23,000
TOTAL OUTDOOR MINISTRY COMMITTEE	<u>25,000</u>	<u>(2,000)</u>	<u>23,000</u>
PERMANENT JUDICIAL COMMISSION			
7351 - COMMISSION EXPENSES	500	-	500
TOTAL PERMANENT JUDICIAL COMMISSION	<u>500</u>	<u>0</u>	<u>500</u>
<u>OFFICE SUPPORT DIVISION</u>			
SUPPLIES, EQUIPMENT & SERVICE:			
6906 - PRESBYTERY DIRECTORY	200	-	200
6909 - COMMUNICATIONS/WEB EXPENSE	6,400	1,100	7,500
7522 - STAFF RETREAT	200	-	200
7602 - TELEPHONE	8,500	(900)	7,600
7606 - COPY MACH-SUPPLIES-MAINT	11,100	400	11,500
7608 - POSTAGE	3,500	(1,500)	2,000
7610 - EQUIP MAINTENANCE W/O COPIER	3,800	700	4,500
7614 - OFFICE SUPPLIES	6,000	(500)	5,500
7622 - MISCELLANEOUS/BANK CHGS	1,600	-	1,600
TOTAL OFFICE & COMMITTEE WORK	<u>41,300</u>	<u>(700)</u>	<u>40,600</u>
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	500	50	550
7631 - STATED CLERK TRAVEL	4,000	-	4,000
7632 - WORK OF CLERK	5,500	500	6,000
7633 - PRESBYTERY MEETING EXPENSES	4,000	500	4,500
7634 - ADMINISTRATIVE COMMISSIONS	3,500	(2,000)	1,500
7636 - LEGAL FEES	50,000	(40,000)	10,000
TOTAL STATED CLERK EXPENSES	<u>67,500</u>	<u>(40,950)</u>	<u>26,550</u>
<u>TOTAL OFFICE SUPPORT DIVISION</u>	<u>108,800</u>	<u>(41,650)</u>	<u>67,150</u>
TOTAL EXPENDITURES FOR PRESBYTERY	<u>\$855,201</u>	<u>(\$71,434)</u>	<u>\$783,767</u>

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DESCRIPTION	APPROVED BUDGET 2017	INCREASE/ DECREASE	PROPOSED BUDGET 2018
GENERAL ASSEMBLY			
PER CAPITA GIVING (14,297 x 7.73)	113,378	(2,862)	110,516
UNIFIED GIVING	61,623	(2,138)	59,484
TOTAL GENERAL ASSEMBLY	175,000	(5,000)	170,000
SYNOD OF THE MID-ATLANTIC			
PER CAPITA GIVING (14,297 x 0.85)	12,438	(286)	12,152
UNIFIED GIVING	-	-	-
TOTAL SYNOD OF THE MID-ATLANTIC	12,438	(286)	12,152
SELECTED INSTITUTIONS & AGENCIES			
CHARLOTTE SEMINARY EXTENSION	1,000	-	1,000
BLACK MTN HOME FOR CHILDREN	1,000	-	1,000
GRANDFATHER HOME FOR CHILDREN	1,000	-	1,000
LEES-MCRAE COLLEGE	1,000	-	1,000
MONTREAT COLLEGE	1,000	(1,000)	-
WARREN WILSON COLLEGE	1,000	-	1,000
TOTAL INSTITUTIONS & AGENCIES SUPPORT	6,000	(1,000)	5,000
TOTAL EXPENDITURES	\$1,048,639	(\$77,720)	\$970,919
INCOME/ (SHORTFALL)	1,048,639 0	(77,719) 0	970,920 0