

Finance Committee
Charles Sellers - Chair
January 26, 2019

The Budget and Finance Committee presents the proposed 2019 Budget,
(BB-2 thru BB-7)

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2019 Budget as presented.**

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2019

DESCRIPTION	APPROVED BUDGET 2018	INCREASE/ DECREASE	PROPOSED BUDGET 2019
BUDGETED REVENUES			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	\$776,388	(14,983)	\$761,405
GENERAL FUND REVENUE			
HUNGER ACTION ENABLER SUPPORT INCOME	4,000	(4,000)	0
WORK OF PRESBYTERY ONLY-CHURCHES	4,250	-	4,250
WORK OF PRESBYTERY ONLY-INDIVIDUALS	11,000	3,350	14,350
TOTAL GENERAL FUND REVENUE	<u>19,250</u>	<u>(650)</u>	<u>18,600</u>
DESIGNATED PROCEEDS FOR CONOVER NCD	15,000	11,651	26,651
PROCEEDS FROM BROTHERHOOD MUTUAL PRG	0	-	0
OTHER INCOME	13,500	17,500	31,000
ANTICIPATED GRANTS	0	5,000	5,000
RECOVERY - ADMIN COMMISSION/LEGAL	10,000	-	10,000
INCOME FROM INVESTMENT (3%)	82,069	(10,321)	71,748
ADDITIONAL 2% FROM INVESTMENT	54,713	(6,881)	47,832
TOTAL TRANSFER FROM RESERVES	<u>175,282</u>	<u>16,950</u>	<u>192,232</u>
PWNC OPERATING REVENUES	<u>\$970,920</u>	<u>\$1,317</u>	<u>\$972,237</u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2019**

DESCRIPTION	APPROVED BUDGET 2018	INCREASE/ DECREASE	PROPOSED BUDGET 2019
<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	50	-	50
5325 - ENVIRONMENTAL ACTION	200	-	200
5326 - NC COUNCIL OF CHURCHES	500	-	500
5328 - CRIMINAL JUSTICE PROGRAMS	500	-	500
XXXX - ADVOCACY & SOCIAL JUSTICE	0	500	500
5601 - CAMPUS MINISTRY EXPENSES	50	-	50
5610 - UKIRK CAMPUS MINISTRY (CULLOWHEE)	10,000	(500)	9,500
5502 - MISSION INTERPRETATION	500	-	500
5510 - MISSION WORK TEAMS	1,500	(500)	1,000
5516 - MISSION PERSONNEL	500	100	600
5517 - YOUNG ADULTS IN MISSION	1,000	-	1,000
5504 - MALAWI MISSION TASK FORCE	3,000	(1,000)	2,000
5503 - PARTNERSHIP W/ GUATEMALA	12,000	2,000	14,000
5514 - GUATEMALA COORDS (Personnel costs only)	6,000	-	6,000
TOTAL OUTREACH/MISSION DEVELOPMENT	35,950	600	36,550
<u>CONGREGATIONAL DEVELOPMENT</u>			
6001 - CONGREGATIONAL DEVEL CMTE EXP	750	(250)	500
5001 - EVANGELISM EXPENSES	750	1,250	2,000
5901 - SMALL CHURCH EXPENSES	300	(200)	100
5104 - CONOVER, NEW CH DEV	10,000	16,651	26,651
5110 - HISPANIC MINISTRY	5,000	(5,000)	0
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
XXXX - PASTORAL LEADERSHIP SUPPORT	0	8,000	8,000
6011 - SMALL CHURCH EVENTS	1,200	-	1,200
6012 - REDEV FORMERLY-WATER TO WINE	2,000	(2,000)	0
6013 - CHURCH SUPPORT-LEADERSHIP/TECH	4,000	(4,000)	0
6014 - EMERGENCY SUPPORT	2,000	3,000	5,000
TOTAL CONGREGATIONAL DEVELOPMENT	49,012	17,451	66,463
* Funds to support Full-time pastor			
<u>LEADERSHIP DEVELOPMENT</u>			
6101 - COMMITTEE EXPENSES	200	-	200
6110 - EDUCATOR CONT ED ASSISTNCE	1,000	500	1,500
6111 - CHRISTIAN ED RETREAT	3,000	(3,000)	0
6410 - RESOURCE CTR OPERATING EXPENSE	800	-	800
6121 - REGIONAL EDUCATIONAL EVENTS	1,000	(500)	500
6009 - CHURCH LEADERSHIP SCHOOL	500	(400)	100
TOTAL LEADERSHIP DEVELOPMENT	6,500	(3,400)	3,100

**PRESBYTERY OF WESTERN NORTH CAROLINA
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DESCRIPTION	APPROVED BUDGET 2018	INCREASE/ DECREASE	PROPOSED BUDGET 2019
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	(500)	7,000
6208 - SUMMER MISSION/MINISTRY	9,000	365	9,365
6209 - YOUTH COUNCIL	2,250	-	2,250
TOTAL YOUTH MINISTRIES	<u>21,400</u>	<u>(135)</u>	<u>21,265</u>
 <u>MINISTRY</u>			
COMMITTEE ON MINISTRY:			
7051 - COMMITTEE EXPENSES	2,000	-	2,000
7052 - VALIDATED MINISTRIES SUB-CMTE	0	-	0
7054 - CLP SUB-COMMITTEE	0	-	0
7059 - EXAMINATIONS COMMITTEE	150	50	200
7061 - BOUNDARIES TRAINING	750	-	750
7062 - BACKGROUND CHECKS	1,000	-	1,000
XXXX - ADVOCATES PROGRAM	0	5,000	5,000
7070 - EMERGENCY RELIEF FUND	500	-	500
7071 - PASTORAL & CHURCH PROF CARE	250	-	250
TOTAL COMMITTEE ON MINISTRY	<u>4,650</u>	<u>5,050</u>	<u>9,700</u>
 PREPARATION FOR MINISTRY COMMITTEE:			
5653 - CAREER & PERSONAL COUNSELING	1,500	(500)	1,000
7101 - COMMITTEE EXPENSES	2,500	350	2,850
7110 - BACKGROUND CHECKS	250	(100)	150
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	1,250	250	1,500
TOTAL PREPARATION FOR MINISTRY	<u>5,500</u>	<u>0</u>	<u>5,500</u>
 <u>TOTAL MINISTRY</u>	 <u>10,150</u>	 <u>5,050</u>	 <u>15,200</u>
 GENERAL COUNCIL			
5654 - MONTREAT CONFERENCE CENTER	3,000	-	3,000
7001 - COMMITTEE EXPENSES-inc Pinnacle	1,000	3,500	4,500
7002 - CONTINGENCIES	4,451	(4,411)	40
TOTAL GENERAL COUNCIL	<u>8,451</u>	<u>(911)</u>	<u>7,540</u>
 NOMINATING/REPRESENTATION			
7151 - COMMITTEE EXPENSES	275	-	275
7254 - AFRICAN-AMERICAN ADVISORY	425	-	425
TOTAL NOMINATING/REPRESENTATION	<u>700</u>	<u>0</u>	<u>700</u>

**PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2019**

DESCRIPTION	APPROVED BUDGET 2018	INCREASE/ DECREASE	PROPOSED BUDGET 2019
<u>ADMINISTRATION</u>			
FINANCE			
6801 - FINANCE EXPENSES	250	-	250
6503 - STEWARDSHIP RESOURCES/PROGRAMS	1,000	(500)	500
7920 - CAMP WOODSON EXPENSE	\$6,000	2,000	\$8,000
7652 - CUSTODIAL SERVICE	4,500	-	4,500
7653 - FACILITY USE	1,500	-	1,500
7656 - UTILITIES	5,500	-	5,500
7616 - AUDIT/CONSULT FEES	8,000	375	8,375
7618 - INSURANCE	15,350	12,600	27,950
7658 - BUILDING MAINTENANCE	5,000	-	5,000
7956 - OFFICE EQUIPMENT	5,000	(1,000)	4,000
TOTAL FINANCE	<u>52,100</u>	<u>13,475</u>	<u>65,575</u>
PERSONNEL COMMITTEE:			
6851 - COMMITTEE EXPENSE	250	250	500
PROGRAM STAFF SALARIES & HOUSING	108,338	2,253	110,591
7406 - PROGRAM STAFF BOP DUES	40,085	1,833	41,918
PROGRAM STAFF - OTHER BUSINESS EXPENSES	29,669	1,498	31,167
STATED CLERK SALARY & HOUSING	31,212	936	32,148
7501 - PT PROGRAM STAFF SALARIES	29,340	(2,341)	26,999
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	20,929	1,809	22,738
7460 - GUATEMALA PARTNERSHIP COORDINATOR	11,519	2,476	13,995
ADMINISTRATIVE STAFF SALARIES	149,770	(10,785)	138,985
ADMINISTRATIVE STAFF BENEFITS	63,437	(19,334)	44,103
XXXX - PERSONNEL TRANSITION COSTS	5,000	(1,000)	4,000
7518 - ADMINISTRATIVE STAFF CONT ED	1,000	-	1,000
7521 - PRESBYTERY STAFF - BONUS	2,055	-	2,055
TOTAL PERSONNEL COMMITTEE	<u>508,854</u>	<u>(22,405)</u>	<u>486,449</u>
SEARCH COMMITTEE:			
7034 - COMMITTEE EXPENSE	0	-	0
TOTAL SEARCH COMMITTEE	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL ADMINISTRATION</u>	<u>560,954</u>	<u>(8,930)</u>	<u>552,024</u>

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DESCRIPTION	APPROVED BUDGET 2018	INCREASE/ DECREASE	PROPOSED BUDGET 2019
JOINT OUTDOOR MINISTRY COMMITTEE			
6620 - CAMP GRIER (COOPERATIVE PROGRAM)	23,000	(3,000)	20,000
TOTAL OUTDOOR MINISTRY COMMITTEE	<u>23,000</u>	<u>(3,000)</u>	<u>20,000</u>
PERMANENT JUDICIAL COMMISSION			
7351 - COMMISSION EXPENSES	500	(250)	250
TOTAL PERMANENT JUDICIAL COMMISSION	<u>500</u>	<u>(250)</u>	<u>250</u>
<u>OFFICE SUPPORT DIVISION</u>			
SUPPLIES, EQUIPMENT & SERVICE:			
6906 - PRESBYTERY DIRECTORY	200	-	200
6909 - COMMUNICATIONS/WEB EXPENSE	7,500	-	7,500
7522 - STAFF RETREAT	200	-	200
7602 - TELEPHONE	7,600	300	7,900
7606 - COPY MACH-SUPPLIES-MAINT	11,500	-	11,500
7608 - POSTAGE	2,000	(250)	1,750
7610 - EQUIP MAINTENANCE W/O COPIER	4,500	350	4,850
7614 - OFFICE SUPPLIES	5,500	-	5,500
7622 - MISCELLANEOUS/BANK CHGS	1,600	-	1,600
TOTAL OFFICE & COMMITTEE WORK	<u>40,600</u>	<u>400</u>	<u>41,000</u>
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	550	-	550
7631 - STATED CLERK TRAVEL	4,000	-	4,000
7632 - WORK OF CLERK	6,000	(1,500)	4,500
7633 - PRESBYTERY MEETING EXPENSES	4,500	700	5,200
7634 - ADMINISTRATIVE COMMISSIONS	1,500	500	2,000
7636 - LEGAL FEES	10,000	-	10,000
TOTAL STATED CLERK EXPENSES	<u>26,550</u>	<u>(300)</u>	<u>26,250</u>
<u>TOTAL OFFICE SUPPORT DIVISION</u>	<u>67,150</u>	<u>100</u>	<u>67,250</u>
TOTAL EXPENDITURES FOR PRESBYTERY	<u>\$783,767</u>	<u>\$6,575</u>	<u>\$790,342</u>

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DESCRIPTION	APPROVED BUDGET 2018	INCREASE/ DECREASE	PROPOSED BUDGET 2019
<u>GENERAL ASSEMBLY</u>			
PER CAPITA GIVING (13,994 x 8.95)	110,516	14,730	125,246
UNIFIED GIVING	59,485	(19,731)	39,754
TOTAL GENERAL ASSEMBLY	170,000	(5,000)	165,000
<u>SYNOD OF THE MID-ATLANTIC</u>			
PER CAPITA GIVING (13,994 x 0.85)	12,152	(258)	11,895
UNIFIED GIVING	0	-	0
TOTAL SYNOD OF THE MID-ATLANTIC	12,152	(258)	11,895
<u>SELECTED INSTITUTIONS & AGENCIES</u>			
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	0	-	0
WARREN WILSON COLLEGE	1,000	-	1,000
TOTAL INSTITUTIONS & AGENCIES SUPPORT	5,000	0	5,000
TOTAL EXPENDITURES	\$970,920	\$1,317	\$972,237
INCOME/ (SHORTFALL)	970,920	1,317	972,237
	0	0	0