

Finance Committee
Charles Sellers - Chair
January 25, 2020

The Finance Committee presents the proposed 2020 Budget,
(BB-2 thru BB-8)

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2020 Budget as presented.**

PRESBYTERY OF WESTERN NORTH CAROLINA
 DETAIL OF RECOMMENDED BUDGET
 FOR THE YEAR ENDING DECEMBER 31, 2020

DESCRIPTION	APPROVED BUDGET 2019	INCREASE/ DECREASE	PROPOSED BUDGET 2020
BUDGETED REVENUES			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	761,405	(11,331)	750,074
GENERAL FUND REVENUE			
HUNGER ACTION ENABLER SUPPORT INCOME	-	5,000	5,000
WORK OF PRESBYTERY ONLY-CHURCHES	4,250	(1,000)	3,250
WORK OF PRESBYTERY ONLY-INDIVIDUALS	14,350	(350)	14,000
TOTAL GENERAL FUND REVENUE	<u>18,600</u>	<u>3,650</u>	<u>22,250</u>
DESIGNATED PROCEEDS FOR CONOVER NCD	26,651	(26,651)	-
OTHER INCOME	31,000	(8,050)	22,950
ANTICIPATED GRANTS	5,000	(5,000)	-
RECOVERY - ADMIN COMMISSION/LEGAL	10,000	-	10,000
INCOME FROM INVESTMENT (3%)	71,748	14,621	86,370
ADDITIONAL 2% FROM INVESTMENT	47,832	9,748	57,580
TOTAL TRANSFER FROM RESERVES	<u>192,232</u>	<u>(15,332)</u>	<u>176,900</u>
PWNC OPERATING REVENUES	972,237	(23,013)	949,224

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 DETAIL OF RECOMMENDED BUDGET
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DESCRIPTION	APPROVED BUDGET 2019	INCREASE/ DECREASE	PROPOSED BUDGET 2020
<u>OUTREACH/MISSION DEVELOPMENT DIVISION</u>			
<u>PEACE & JUSTICE COMMITTEE</u>			
5301 - PEACE & JUSTICE EXPENSES	50	-	50
5325 - ENVIRONMENTAL ACTION	200	250	450
5326 - NC COUNCIL OF CHURCHES	500	(50)	450
5328 - CRIMINAL JUSTICE PROGRAMS	500	(50)	450
5330 - ADVOCACY & SOCIAL JUSTICE	500	600	1,100
TOTAL PEACE & JUSTICE COMMITTEE	1,750	750	2,500
<u>HUNGER COMMITTEE</u>			
5401 - HUNGER EXPENSES/TRAINING	50	-	50
TOTAL HUNGER COMMITTEE	50	0	50
<u>MISSION COMMITTEE</u>			
5501 - OUTREACH/MISSION EXPENSES	50	200	250
5502 - MISSION INTERPRETATION	500	(250)	250
5510 - MISSION WORK TEAMS	1,000	-	1,000
5516 - MISSION PERSONNEL	600	-	600
5517 - YOUNG ADULTS IN MISSION	1,000	-	1,000
5518 - HANDS & FEET OF ASHEVILLE	-	1,000	1,000
TOTAL MISSION COMMITTEE	3,150	950	4,100
<u>CAMPUS MINISTRIES COMMITTEE</u>			
5601 - CAMPUS MINISTRY EXPENSES	50	500	550
5610 - WCU-CULLOWHEE CAMPUS MINISTRY	9,500	500	10,000
TOTAL CAMPUS MINISTRIES COMMITTEE	9,550	1,000	10,550
<u>SELF DEVELOPMENT OF PEOPLE COMMITTEE</u>			
5440 - SELP DEVELOP OF PEOPLE EXPENSES	50	-	50
TOTAL SELF DEVELOPMENT OF PEOPLE COMMITTEE	50	0	50
<u>GUATEMALA PARTNERSHIP</u>			
5503 - PARTNERSHIP W/ GUATEMALA	14,000	-	14,000
5514 - GUATEMALA COORDS (Personnel costs only)	6,000	-	6,000
TOTAL GUATEMALA PARTNERSHIP	20,000	0	20,000
<u>MALAWI MISSION TASK FORCE</u>			
5504 - MALAWI MISSION TASK FORCE	2,000	-	2,000
TOTAL MALAWI MISSION TASK FORCE	2,000	0	2,000
TOTAL OUTREACH/MISSION DEVELOPMENT	36,550	2,700	39,250

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DESCRIPTION	APPROVED BUDGET 2019	INCREASE/ DECREASE	PROPOSED BUDGET 2020
CONGREGATIONAL DEVELOPMENT DIVISION			
<u>EVANGELISM COMMITTEE</u>			
5001 - EVANGELISM EXPENSES	2,000	-	2,000
TOTAL EVANGELISM COMMITTEE	2,000	0	2,000
<u>CHURCH TRANSFORMATION/REFORMATION CMTE</u>			
5104 - CONOVER, NEW CH DEV	26,651	(26,651)	-
6001 - CONGREGATIONAL DEVEL CMTE EXP	500	(250)	250
5111 - REDEV CONGREGATION-3RD ST	11,012	(33)	10,979
TOTAL CHURCH TRANSFORMATION/REFORMATION	38,163	(26,934)	11,229
<u>SMALL CHURCH COMMITTEE</u>			
5901 - SMALL CHURCH EXPENSES	100	-	100
5929 - MARSHALL*	4,000	(400)	3,600
5945 - CANTON*	4,000	(400)	3,600
5944 - SWEETWATER*	4,000	(400)	3,600
6011 - SMALL CHURCH EVENTS	1,200	-	1,200
6013 - PASTORAL LEADERSHIP SUPPORT	8,000	(4,000)	4,000
6014 - EMERGENCY SUPPORT	5,000	(1,000)	4,000
TOTAL SMALL CHURCH COMMITTEE	26,300	(6,200)	20,100
* Funds to support Full-time pastor			
TOTAL CONGREGATIONAL DEVELOPMENT DIVISION	66,463	(33,134)	33,329
LEADERSHIP DEVELOPMENT DIVISION			
<u>CHRISTIAN EDUCATION COMMITTEE</u>			
6101 - COMMITTEE EXPENSES	200	-	200
6110 - EDUCATOR CONT ED ASSISTNCE	1,500	-	1,500
6410 - RESOURCE CTR OPERATING EXPENSE	800	(800)	-
6121 - REGIONAL EDUCATIONAL EVENTS	500	-	500
TOTAL CHRISTIAN EDUCATION COMMITTEE	3,000	(800)	2,200
<u>CHURCH LEADERSHIP SCHOOL</u>			
6009 - CHURCH LEADERSHIP SCHOOL	100	-	100
TOTAL CHURCH LEADERSHIP SCHOOL	100	0	100
TOTAL LEADERSHIP DEVELOPMENT DIVISION	3,100	(800)	2,300
YOUTH MINISTRIES COMMITTEE			
6201 - COMMITTEE EXPENSES	700	-	700
6202 - LEADERSHIP DEVELOPMENT	1,250	-	1,250
6203 - GUATEMALA YOUTH MISSION	700	-	700
6207 - JUNIOR & SENIOR HIGH RETREAT	7,000	500	7,500
6208 - SUMMER MISSION/MINISTRY	9,365	(3,165)	6,200
6209 - YOUTH COUNCIL	2,250	-	2,250
TOTAL YOUTH MINISTRIES COMMITTEE	21,265	(2,665)	18,600

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<u>MINISTRY</u>			
COMMITTEE ON MINISTRY:			
7051 - COMMITTEE EXPENSES	2,000	-	2,000
7059 - EXAMINATIONS COMMITTEE	200	-	200
7061 - BOUNDARIES TRAINING	750	250	1,000
7062 - BACKGROUND CHECKS	1,000	-	1,000
7063 - ADVOCATES PROGRAM	5,000	(3,000)	2,000
7070 - EMERGENCY RELIEF FUND	500	-	500
7071 - PASTORAL & CHURCH PROF CARE	250	-	250
TOTAL COMMITTEE ON MINISTRY	9,700	(2,750)	6,950
PREPARATION FOR MINISTRY COMMITTEE:			
5653 - CAREER & PERSONAL COUNSELING	1,000	-	1,000
7101 - COMMITTEE EXPENSES	2,850	-	2,850
7110 - BACKGROUND CHECKS	150	-	150
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	1,500	-	1,500
TOTAL PREPARATION FOR MINISTRY	5,500	-	5,500
<u>TOTAL MINISTRY</u>	15,200	(2,750)	12,450
GENERAL COUNCIL			
5654 - MONTREAT CONFERENCE CENTER	3,000	-	3,000
7001 - COMMITTEE EXPENSES*	4,500	(3,500)	1,000
7002 - CONTINGENCIES	40	13,452	13,492
TOTAL GENERAL COUNCIL	7,540	9,952	17,492
*included Pinnacle in 2019			
NOMINATING/REPRESENTATION			
7151 - COMMITTEE EXPENSES	275	-	275
7254 - AFRICAN-AMERICAN ADVISORY	425	-	425
TOTAL NOMINATING/REPRESENTATION	700	-	700

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<u>ADMINISTRATION</u>			
FINANCE			
6801 - FINANCE EXPENSES	250	-	250
6503 - STEWARDSHIP RESOURCES/PROGRAMS	500	-	500
7920 - CAMP WOODSON EXPENSE	8,000	(2,000)	6,000
7652 - CUSTODIAL SERVICE	4,500	-	4,500
7653 - FACILITY USE	1,500	-	1,500
7656 - UTILITIES	5,500	-	5,500
7616 - AUDIT/LEGAL/CONSULT FEES	8,375	225	8,600
7618 - INSURANCE	27,950	(6,750)	21,200
7658 - BUILDING MAINTENANCE	5,000	-	5,000
7956 - OFFICE EQUIPMENT	4,000	-	4,000
TOTAL FINANCE	65,575	(8,525)	57,050
PERSONNEL COMMITTEE:			
6851 - COMMITTEE EXPENSE	500	-	500
PROGRAM STAFF SALARIES & HOUSING	110,591	10,998	121,589
7406 - PROGRAM STAFF BOP DUES	41,918	3,070	44,988
PROGRAM STAFF - OTHER BUSINESS EXPENSES	31,167	(12,365)	18,802
STATED CLERK SALARY & HOUSING	32,148	6,775	38,923
7501 - INTERIM STAFF SALARIES	26,999	282	27,281
7411 - ENTERTAINMENT EXPENSE	250	-	250
7412 - PROGRAM STAFF DISCRETIONARY	750	-	750
7419 - TRAVEL EXPENSE	13,000	(1,000)	12,000
7433 - PROFESSIONAL EXPENSE	2,250	-	2,250
6205 - ASSOC FOR YOUTH	22,738	455	23,193
7460 - GUATEMALA PARTNERSHIP COORDINATOR	13,995	279	14,274
ADMINISTRATIVE STAFF SALARIES	138,985	5,688	144,673
ADMINISTRATIVE STAFF BENEFITS	44,103	2,285	46,388
7520 - TRANSITION COSTS	4,000	(4,000)	-
7518 - ADMINISTRATIVE STAFF CONT ED	1,000	-	1,000
7521 - PRESBYTERY STAFF - BONUS	2,055	-	2,055
TOTAL PERSONNEL COMMITTEE	486,449	12,468	498,917
 <u>TOTAL ADMINISTRATION</u>	 552,024	 3,943	 555,967

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JOINT OUTDOOR MINISTRY COMMITTEE			
6620 - CAMP GRIER	20,000	(3,000)	17,000
TOTAL OUTDOOR MINISTRY COMMITTEE	20,000	(3,000)	17,000
PERMANENT JUDICIAL COMMISSION			
7351 - COMMISSION EXPENSES	250	-	250
TOTAL PERMANENT JUDICIAL COMMISSION	250	-	250
<u>OFFICE SUPPORT DIVISION</u>			
SUPPLIES, EQUIPMENT & SERVICE:			
6906 - PRESBYTERY DIRECTORY	200	(100)	100
6909 - COMMUNICATIONS/WEB EXPENSE	7,500	-	7,500
7522 - STAFF RETREAT	200	-	200
7602 - TELEPHONE	7,900	-	7,900
7606 - COPY MACH-SUPPLIES-MAINT	11,500	(500)	11,000
7608 - POSTAGE	1,750	-	1,750
7610 - EQUIP SOFTWARE/MAINTENANCE	4,850	150	5,000
7614 - OFFICE SUPPLIES	5,500	(1,000)	4,500
7622 - MISCELLANEOUS/BANK CHGS	1,600	-	1,600
TOTAL OFFICE & COMMITTEE WORK	41,000	(1,450)	39,550
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	550	-	550
7631 - STATED CLERK TRAVEL	4,000	-	4,000
7632 - WORK OF CLERK	4,500	300	4,800
7633 - PRESBYTERY MEETING EXPENSES	5,200	(200)	5,000
7634 - ADMINISTRATIVE COMMISSIONS	2,000	-	2,000
7636 - LEGAL FEES	10,000	-	10,000
TOTAL STATED CLERK EXPENSES	26,250	100	26,350
<u>TOTAL OFFICE SUPPORT DIVISION</u>	67,250	(1,350)	65,900
TOTAL EXPENDITURES FOR PRESBYTERY	790,342	(27,104)	763,238

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GENERAL ASSEMBLY			
PER CAPITA GIVING (13,901 x 8.95)	125,246	(832)	124,414
UNIFIED GIVING	39,754	832	40,586
TOTAL GENERAL ASSEMBLY	165,000	0	165,000
SYNOD OF THE MID-ATLANTIC			
PER CAPITA GIVING (13,901 x 1.15)	11,895	4,091	15,986
UNIFIED GIVING	-	-	-
TOTAL SYNOD OF THE MID-ATLANTIC	11,895	4,091	15,986
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
WARREN WILSON COLLEGE	1,000	-	1,000
TOTAL INSTITUTIONS & AGENCIES SUPPORT	5,000	0	5,000
TOTAL EXPENDITURES	972,237	(\$23,013)	\$949,224
INCOME/(SHORTFALL)	972,237	(23,013)	949,224
	-	(0)	(0)