

Finance Committee  
Charles Sellers - Chair  
January 30, 2021

The Finance Committee presents the proposed 2021 Budget,  
**(BB-2 thru BB-8)**

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2021 Budget as presented.**

**PRESBYTERY OF WESTERN NORTH CAROLINA  
 DETAIL OF RECOMMENDED BUDGET  
 FOR THE YEAR ENDING DECEMBER 31, 2021**

<b>DESCRIPTION</b>	<b>APPROVED BUDGET 2020</b>	<b>INCREASE/ DECREASE</b>	<b>PROPOSED BUDGET 2021</b>
<b>BUDGETED REVENUES</b>			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	750,074	(11,768)	738,306
HUNGER ACTION ENABLER SUPPORT INCOME	5,000	-	5,000
WORK OF PRESBYTERY ONLY-CHURCHES	3,250	(750)	2,500
WORK OF PRESBYTERY ONLY-INDIVIDUALS	14,000	(3,000)	11,000
OTHER INCOME	22,950	1,350	24,300
DESIGNATED PROCEEDS FOR NEW WORSHIP COMM	-	32,500	32,500
RECOVERY - ADMIN COMMISSION/LLEGAL	10,000	-	10,000
INCOME FROM INVESTMENT (5%)	143,950	17,926	161,876
<b>PWNC OPERATING REVENUES</b>	<b>949,224</b>	<b>36,258</b>	<b>985,482</b>

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 FOR THE YEAR ENDING DECEMBER 31, 2021

DESCRIPTION	APPROVED BUDGET 2020	INCREASE/ DECREASE	PROPOSED BUDGET 2021
<b><u>OUTREACH/MISSION DEVELOPMENT DIVISION</u></b>			
<b><u>PEACE &amp; JUSTICE COMMITTEE</u></b>			
5301 - PEACE & JUSTICE EXPENSES	50	-	50
5325 - ENVIRONMENTAL ACTION	450	-	450
5326 - NC COUNCIL OF CHURCHES	450	-	450
5328 - CRIMINAL JUSTICE PROGRAMS	450	-	450
5330 - ADVOCACY & SOCIAL JUSTICE	1,100	-	1,100
<b>TOTAL PEACE &amp; JUSTICE COMMITTEE</b>	<b>2,500</b>	<b>-</b>	<b>2,500</b>
<b><u>HUNGER COMMITTEE</u></b>			
5401 - HUNGER EXPENSES/TRAINING	50	-	50
<b>TOTAL HUNGER COMMITTEE</b>	<b>50</b>	<b>-</b>	<b>50</b>
<b><u>MISSION COMMITTEE</u></b>			
5501 - OUTREACH/MISSION EXPENSES	250	-	250
5502 - MISSION INTERPRETATION	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
<b>TOTAL MISSION COMMITTEE</b>	<b>4,100</b>	<b>-</b>	<b>4,100</b>
<b><u>CAMPUS MINISTRIES COMMITTEE</u></b>			
5601 - CAMPUS MINISTRY EXPENSES	550	-	550
5610 - WCU-CULLOWHEE CAMPUS MINISTRY	10,000	<b>(1,000)</b>	9,000
<b>TOTAL CAMPUS MINISTRIES COMMITTEE</b>	<b>10,550</b>	<b>(1,000)</b>	<b>9,550</b>
<b><u>SELF DEVELOPMENT OF PEOPLE COMMITTEE</u></b>			
5440 - SELP DEVELOP OF PEOPLE EXPENSES	50	-	50
<b>TOTAL SELF DEVELOPMENT OF PEOPLE COMMITTEE</b>	<b>50</b>	<b>-</b>	<b>50</b>
<b><u>GUATEMALA PARTNERSHIP</u></b>			
5503 - PARTNERSHIP W/ GUATEMALA	14,000	<b>(1,000)</b>	13,000
5514 - GUATEMALA COORDS (Personnel costs only)	6,000	-	6,000
<b>TOTAL GUATEMALA PARTNERSHIP</b>	<b>20,000</b>	<b>(1,000)</b>	<b>19,000</b>
<b><u>MALAWI MISSION TASK FORCE</u></b>			
5504 - MALAWI MISSION TASK FORCE	2,000	-	2,000
<b>TOTAL MALAWI MISSION TASK FORCE</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b>TOTAL OUTREACH/MISSION DEVELOPMENT</b>	<b>39,250</b>	<b>(2,000)</b>	<b>37,250</b>

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DESCRIPTION	APPROVED BUDGET 2020	INCREASE/ DECREASE	PROPOSED BUDGET 2021
<b>CONGREGATIONAL DEVELOPMENT DIVISION</b>			
<b><u>EVANGELISM COMMITTEE</u></b>			
5001 - EVANGELISM EXPENSES	2,000	-	2,000
<b>TOTAL EVANGELISM COMMITTEE</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>
<b><u>CONG FORMATION/TRANSFORMATION CMTE</u></b>			
6001 - CONGREGATIONAL DEVEL CMTE EXP	250	<b>32,250</b>	32,500
5111 - REDEV CONGREGATION-3RD ST	10,979	-	10,979
<b>TOTAL CONG FORMATION/TRANSFORMATION CMTE</b>	<b>11,229</b>	<b>32,250</b>	<b>43,479</b>
<b><u>SMALL CHURCH COMMITTEE</u></b>			
5901 - SMALL CHURCH EXPENSES	100	-	100
5929 - MARSHALL*	3,600	<b>(100)</b>	3,500
5945 - CANTON*	3,600	<b>(100)</b>	3,500
5944 - SWEETWATER*	3,600	<b>(1,850)</b>	1,750
6011 - SMALL CHURCH EVENTS	1,200	-	1,200
6013 - PASTORAL LEADERSHIP SUPPORT	4,000	<b>1,750</b>	5,750
6014 - EMERGENCY SUPPORT	4,000	-	4,000
<b>TOTAL SMALL CHURCH COMMITTEE</b>	<b>20,100</b>	<b>(300)</b>	<b>19,800</b>
* Funds to support Full-time pastor			
<b>TOTAL CONGREGATIONAL DEVELOPMENT DIVISION</b>	<b>33,329</b>	<b>31,950</b>	<b>65,279</b>
<b>LEADERSHIP DEVELOPMENT DIVISION</b>			
<b><u>CHRISTIAN EDUCATION COMMITTEE</u></b>			
6101 - COMMITTEE EXPENSES	200	-	200
6110 - EDUCATOR CONT ED ASSISTANCE	1,500	-	1,500
6121 - REGIONAL EDUCATIONAL EVENTS	500	-	500
<b>TOTAL CHRISTIAN EDUCATION COMMITTEE</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>
<b><u>CHURCH LEADERSHIP SCHOOL</u></b>			
6009 - CHURCH LEADERSHIP SCHOOL	100	-	100
<b>TOTAL CHURCH LEADERSHIP SCHOOL</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>TOTAL LEADERSHIP DEVELOPMENT DIVISION</b>	<b>2,300</b>	<b>-</b>	<b>2,300</b>
<b>YOUTH MINISTRIES COMMITTEE</b>			
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	6,200	-	6,200
6209 - YOUTH COUNCIL	2,250	-	2,250
<b>TOTAL YOUTH MINISTRIES COMMITTEE</b>	<b>18,600</b>	<b>-</b>	<b>18,600</b>

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<b><u>MINISTRY</u></b>			
<b>COMMITTEE ON MINISTRY:</b>			
7051 - COMMITTEE EXPENSES	2,000	-	2,000
7059 - EXAMINATIONS COMMITTEE	200	-	200
7061 - BOUNDARIES TRAINING	1,000	-	1,000
7062 - BACKGROUND CHECKS	1,000	-	1,000
7063 - ADVOCATES PROGRAM	2,000	-	2,000
7070 - EMERGENCY RELIEF FUND	500	-	500
7071 - PASTORAL & CHURCH PROF CARE	250	-	250
<b>TOTAL COMMITTEE ON MINISTRY</b>	<b>6,950</b>	<b>-</b>	<b>6,950</b>
<b>PREPARATION FOR MINISTRY COMMITTEE:</b>			
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
<b>TOTAL PREPARATION FOR MINISTRY</b>	<b>5,500</b>	<b>-</b>	<b>5,500</b>
 <b><u>TOTAL MINISTRY</u></b>	 <b>12,450</b>	 <b>-</b>	 <b>12,450</b>
 <b>GENERAL COUNCIL</b>			
5654 - MONTREAT CONFERENCE CENTER	3,000	-	3,000
7001 - COMMITTEE EXPENSES*	1,000	-	1,000
7002 - CONTINGENCIES	13,492	<b>(6,097)</b>	7,395
<b>TOTAL GENERAL COUNCIL</b>	<b>17,492</b>	<b>(6,097)</b>	<b>11,395</b>
 <b>NOMINATING/REPRESENTATION</b>			
7151 - COMMITTEE EXPENSES	275	-	275
7254 - AFRICAN-AMERICAN ADVISORY	425	-	425
<b>TOTAL NOMINATING/REPRESENTATION</b>	<b>700</b>	<b>-</b>	<b>700</b>

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<b><u>ADMINISTRATION</u></b>			
<b>FINANCE</b>			
6801 - FINANCE EXPENSES	250	(100)	150
6503 - STEWARDSHIP RESOURCES/PROGRAMS	500	-	500
7920 - CAMP WOODSON EXPENSE	6,000	(3,000)	3,000
7652 - CUSTODIAL SERVICE	4,500	-	4,500
7653 - FACILITY USE	1,500	-	1,500
7656 - UTILITIES	5,500	(250)	5,250
7616 - AUDIT/LEGAL/CONSULT FEES	8,600	250	8,850
7618 - INSURANCE	21,200	6,000	27,200
7658 - BUILDING MAINTENANCE	5,000	-	5,000
7956 - OFFICE EQUIPMENT	4,000	-	4,000
<b>TOTAL FINANCE</b>	<b>57,050</b>	<b>2,900</b>	<b>59,950</b>
<b>PERSONNEL COMMITTEE:</b>			
6851 - COMMITTEE EXPENSE	500	-	500
PROGRAM STAFF SALARIES & HOUSING	121,589	10,260	131,849
7406 - PROGRAM STAFF BOP DUES	44,988	3,796	48,784
PROGRAM STAFF - OTHER BUSINESS EXPENSES	18,802	3,284	22,086
STATED CLERK SALARY & HOUSING	38,923	(5,476)	33,447
7501 - INTERIM STAFF SALARIES	27,281	287	27,568
7411 - ENTERTAINMENT EXPENSE	250	-	250
7412 - PROGRAM STAFF DISCRETIONARY	750	-	750
7419 - TRAVEL EXPENSE	12,000	-	12,000
7433 - PROFESSIONAL EXPENSE	2,250	-	2,250
6205 - ASSOC FOR YOUTH	23,193	464	23,657
7460 - GUATEMALA PARTNERSHIP COORDINATOR	14,274	286	14,560
ADMINISTRATIVE STAFF SALARIES	144,673	2,543	147,216
ADMINISTRATIVE STAFF BENEFITS	46,388	876	47,264
7518 - ADMINISTRATIVE STAFF CONT ED	1,000	-	1,000
7521 - PRESBYTERY STAFF - BONUS	2,055	745	2,800
<b>TOTAL PERSONNEL COMMITTEE</b>	<b>498,916</b>	<b>17,066</b>	<b>515,982</b>
<b><u>TOTAL ADMINISTRATION</u></b>	<b>555,966</b>	<b>19,966</b>	<b>575,932</b>

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<b>JOINT OUTDOOR MINISTRY COMMITTEE</b>			
6620 - CAMP GRIER	17,000	-	17,000
<b>TOTAL OUTDOOR MINISTRY COMMITTEE</b>	<b>17,000</b>	<b>-</b>	<b>17,000</b>
<b>PERMANENT JUDICIAL COMMISSION</b>			
7351 - COMMISSION EXPENSES	250	-	250
<b>TOTAL PERMANENT JUDICIAL COMMISSION</b>	<b>250</b>	<b>-</b>	<b>250</b>
<b><u>OFFICE SUPPORT DIVISION</u></b>			
<b>SUPPLIES, EQUIPMENT &amp; SERVICE:</b>			
6906 - PRESBYTERY DIRECTORY	100	-	100
6909 - COMMUNICATIONS/WEB EXPENSE	7,500	<b>250</b>	7,750
7522 - STAFF RETREAT	200	-	200
7602 - TELEPHONE	7,900	<b>(400)</b>	7,500
7606 - COPY MACH-SUPPLIES-MAINT	11,000	<b>(9,000)</b>	2,000
7608 - POSTAGE	1,750	-	1,750
7610 - EQUIP SOFTWARE/MAINTENANCE	5,000	<b>2,000</b>	7,000
7614 - OFFICE SUPPLIES	4,500	<b>(500)</b>	4,000
7622 - MISCELLANEOUS/BANK CHGS	1,600	-	1,600
<b>TOTAL OFFICE &amp; COMMITTEE WORK</b>	<b>39,550</b>	<b>(7,650)</b>	<b>31,900</b>
<b>STATED CLERK EXPENSES:</b>			
6951 - SESSIONAL RECORDS REVIEW	550	-	550
7631 - STATED CLERK TRAVEL	4,000	-	4,000
7632 - WORK OF CLERK	4,800	-	4,800
7633 - PRESBYTERY MEETING EXPENSES	5,000	-	5,000
7634 - ADMINISTRATIVE COMMISSIONS	2,000	-	2,000
7636 - LEGAL FEES	10,000	-	10,000
<b>TOTAL STATED CLERK EXPENSES</b>	<b>26,350</b>	<b>-</b>	<b>26,350</b>
<b><u>TOTAL OFFICE SUPPORT DIVISION</u></b>	<b>65,900</b>	<b>(7,650)</b>	<b>58,250</b>
<b>TOTAL EXPENDITURES FOR PRESBYTERY</b>	<b>763,237</b>	<b>36,169</b>	<b>799,406</b>

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<b><u>GENERAL ASSEMBLY</u></b>			
PER CAPITA GIVING (13,980 x 8.98 for 2021)	124,414	1,126	125,540
UNIFIED GIVING	40,586	(1,126)	39,460
<b>TOTAL GENERAL ASSEMBLY</b>	<b>165,000</b>	<b>(0)</b>	<b>165,000</b>
<b><u>SYNOD OF THE MID-ATLANTIC</u></b>			
PER CAPITA GIVING (13,980 x 1.15 for 2021)	15,986	91	16,077
<b>TOTAL SYNOD OF THE MID-ATLANTIC</b>	<b>15,986</b>	<b>91</b>	<b>16,077</b>
<b><u>SELECTED INSTITUTIONS &amp; AGENCIES</u></b>			
CHARLOTTE SEMINARY EXTENSION	1,000	-	1,000
BLACK MTN HOME FOR CHILDREN	1,000	-	1,000
CHILDREN'S HOPE ALLIANCE-GRANDFATHER HOME	1,000	-	1,000
LEES-MCRAE COLLEGE	1,000	-	1,000
WARREN WILSON COLLEGE	1,000	-	1,000
<b>TOTAL INSTITUTIONS &amp; AGENCIES SUPPORT</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>949,224</b>	<b>\$36,259</b>	<b>\$985,482</b>
<b>INCOME/(SHORTFALL)</b>	<b>949,224</b>	<b>36,258</b>	<b>985,482</b>
	<b>-</b>	<b>(0)</b>	<b>(0)</b>