

Budget & Finance Committee  
Arthur H Burgess - Chair  
January 26, 2008

The Budget and Finance Committee presents the proposed 2008 budget on pages BB-2 through BB-10.

Therefore, the following recommendation:

Recommendation:

- 1. THAT Presbytery approve the proposed 2008 Budget as presented.**

**BB-2**

PRESBYTERY OF WESTERN NORTH CAROLINA  
 DETAIL OF RECOMMENDED BUDGET  
 FOR THE YEAR ENDING DECEMBER 31, 2008

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	APPROVED BUDGET 2008
<b>BUDGETED REVENUES</b>			
UNDESIGNATED BENEVOLENCE GIVING (INCLUDING PER CAPITA)	\$1,072,525	(\$3,633)	\$1,068,892
<b>GENERAL FUND REVENUE</b>			
INTEREST INCOME	4,800	3,000	7,800
MISCELLANEOUS INCOME	3,815	(3,815)	0
HAE SUPPORT INCOME	5,500	0	5,500
WORK OF PRESBYTERY ONLY	46,800	7,200	54,000
<b>TOTAL GENERAL FUND REVENUE</b>	<b>60,915</b>	<b>6,385</b>	<b>67,300</b>
TRASFER FROM RESERVES	0	30,000	30,000
LEADERSHIP DEVELOPMENT & GRANTS	0	0	0
	0	30,000	30,000
<b>PWNC OPERATING REVENUES</b>	<b>\$1,133,440</b>	<b>\$32,752</b>	<b>\$1,166,192</b>
LEGAL FUNDRAISING	0	50,000	50,000
<b>TOTAL REVENUES</b>	<b>\$1,133,440</b>	<b>\$82,752</b>	<b>\$1,216,192</b>

## BB-3

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
<i><u>DIVISION OF EVANGELISM &amp; CHURCH DEVELOPMENT</u></i>			
EVANGELISM/CHURCH REN/REDEV COMMITTEE:			
5001 - COMMITTEE EXPENSES	1,500	(300)	1,200
5003 - ETHNIC OUTREACH	1,500	(500)	1,000
5004 - EVANGELISM EVENT (Let's Celebrate)	2,500	(2,500)	0
5006 - SPIRITUAL NURTURE	750	250	1,000
5102 - REDEVELOPMENT GRANTS	875	125	1,000
5104 - CONOVER, NEW CHURCH DEVELOPMENT	20,000	0	20,000
5109 - RESOURCES & TRAINING	3,500	(1,000)	2,500
5110 - HISPANIC MINISTRY (03-11)	12,000	0	12,000
5111 - REDEV CONGREGATION-3RD ST (02-5)	28,000	(3,000)	25,000
TOTAL EVANGELISM & CHURCH DEV	<u>70,625</u>	<u>(6,925)</u>	<u>63,700</u>
<i><u>DIVISION OF OUTREACH</u></i>			
PEACE AND JUSTICE COMMITTEE:			
5301 - COMMITTEE EXPENSES	500	(150)	350
5306 - TRAVEL - TRAINING PROGRAMS	500	0	500
5325 - ENVIRONMENTAL ACTION	2,000	(500)	1,500
5326 - NC COUNCIL OF CHURCHES	500	0	500
5328 - CRIMINAL JUSTICE PROGRAMS	3,000	(500)	2,500
5329 - CHILDREN'S PROGRAMS	2,000	500	2,500
5456 - RESOURCES	200	0	200
TOTAL PEACE & JUSTICE COMMITTEE	<u>8,700</u>	<u>(650)</u>	<u>8,050</u>
HUNGER COMMITTEE:			
5401 - COMMITTEE EXPENSES	800	200	1,000
5407 - RESOURCES	150	50	200
5420 - RETREATS-WORKSHOPS AND TRAINING	250	0	250
TOTAL HUNGER COMMITTEE	<u>1,200</u>	<u>250</u>	<u>1,450</u>

## BB-4

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
<b>MISSIONS COMMITTEE:</b>			
5501 - COMMITTEE EXPENSES	1,400	0	1,400
5502 - MISSION INTERPRETATION	1,200	0	1,200
5503 - PARTNERSHIP W/ GUATEMALA	11,500	0	11,500
5510 - MISSION WORK TEAMS	2,000	0	2,000
5514 - GUATEMALA COORDS (Personnel costs only)	14,575	0	14,575
5516 - MISSION PERSONNEL	2,000	0	2,000
<b>TOTAL NATIONAL/GLOBAL MISSIONS</b>	<b>32,675</b>	<b>0</b>	<b>32,675</b>

### DIVISION OF SMALL MEMBERSHIP CHURCHES

<b>AID TO SMALL CHURCHES:</b>			
5901 - COMMITTEE EXPENSES	800	700	1,500
5926 - PAINT GAP	500	(500)	0
5935 - GOOD HOPE	6,500	0	6,500
5937 - SWANNANOVA, FIRST	6,000	2,000	8,000
5938 - DORLAND MEMORIAL/WALNUT (06-5)	10,000	0	10,000
5940 - JOHN KNOX PRESBYTERIAN	8,000	(8,000)	0
5982 - SMALL CHURCH PASTOR MEETINGS	525	0	525
6002 - RESOURCES	175	0	175
6005 - SMALL CHURCH NEWSLETTER	500	500	1,000
6007 - BURNSVILLE SALARY SUPPORT	7,500	(7,500)	0
xxxx - PINE STREET	0	500	500
6009 - CLP TRAINING/SM CHURCH EDUCATION	2,500	0	2,500
6012 - REDEVELOPMENT PROJECTS	1,325	8,675	10,000
6013 - SCHOLARSHIPS/CHURCH SUPPORT	1,500	0	1,500
<b>TOTAL SMALL MEMBERSHIP CHURCHES</b>	<b>45,825</b>	<b>(3,625)</b>	<b>42,200</b>

## BB-5

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
<u><i>DIVISION OF EDUCATIONAL MINISTRIES</i></u>			
CHRISTIAN EDUCATION COMMITTEE:			
6101 - COMMITTEE EXPENSES	650	0	650
6110 - EDUCATOR CONT ED ASSISTNCE	1,000	0	1,000
6111 - CH ED FACILITATORS/CURRICULUM	3,500	0	3,500
6120 - TRAINING EVENT-Let's Celebrate	1,000	1,500	2,500
6410 - RESOURCE CTR OPERATING EXPENSES	2,000	0	2,000
TOTAL CHRISTIAN EDUCATION COMMITTEE	<u>8,150</u>	<u>1,500</u>	<u>9,650</u>
YOUTH MINISTRIES COMMITTEE:			
6201 - COMMITTEE EXPENSES	500	100	600
6202 - LEADERSHIP DEVELOPMENT	1,000	1,000	2,000
6207 - JUNIOR & SENIOR HIGH RETREAT	5,500	500	6,000
6208 - TRIENNIUM - 2007	10,000	(10,000)	0
6209 - YOUTH COUNCIL	1,235	515	1,750
TOTAL YOUTH MINISTRIES COMMITTEE	<u>18,235</u>	<u>(7,885)</u>	<u>10,350</u>
STEWARDSHIP COMMITTEE:			
6501 - COMMITTEE EXPENSES	100	100	200
6503 - RESOURCES AND PROGRAMS	250	50	300
TOTAL STEWARDSHIP COMMITTEE	<u>350</u>	<u>150</u>	<u>500</u>
CAMPUS MINISTRIES COMMITTEE:			
5601 - COMMITTEE EXPENSES	500	500	1,000
5603 - SCHOLARSHIPS/PROGRAM GRANTS	3,000	0	3,000
5610 - WCU-CULLOWHEE	12,900	0	12,900
5615 - UNCA CAMPUS MINISTRY - (02-3/5)	4,000	(4,000)	0
TOTAL CAMPUS MINISTRIES COMMITTEE	<u>20,400</u>	<u>(3,500)</u>	<u>16,900</u>

**BB-6**

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
6620 - CAMP GRIER (COOPERATIVE PROGRAM)	43,525	0	43,525
INSTITUTIONS AND AGENCIES SUPPORT:			
CHARLOTTE SEMINARY EXTENSION**	0	1,000	1,000
5653 - CAREER & PERSONAL COUNSELING	2,500	0	2,500
5654 - MONTREAT CONFERENCE CENTER	4,000	0	4,000
PRESBYTERIAN HOME FOR CHILDREN	12,025	(2,025)	10,000
GRANDFATHER HOME FOR CHILDREN	3,000	0	3,000
LEES-MCRAE COLLEGE	4,500	(500)	4,000
MONTREAT COLLEGE	4,500	(500)	4,000
WARREN WILSON COLLEGE	4,500	(500)	4,000
QUEENS COLLEGE**	1,000	(1,000)	0
TOTAL INSTITUTIONS & AGENCIES SUPPORT	36,025	(3,525)	32,500
 <i><u>ADMINISTRATIVE DIVISION</u></i>			
COMMUNICATIONS COMMITTEE:			
6901 - COMMITTEE EXPENSES	500	0	500
6904 - COMMUNICATIONS CONFERENCE	1,000	0	1,000
6906 - PRESBYTERY DIRECTORY	1,000	400	1,400
6909 - COMMUNICATIONS/WEB EXPENSE	5,250	1,440	6,690
TOTAL COMMUNICATIONS COMMITTEE	7,750	1,840	9,590

**BB-7**

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
<b>BUDGET AND FINANCE COMMITTEE:</b>			
6801 - COMMITTEE EXPENSES	100	0	100
<b>SEARCH COMMITTEE:</b>			
7034 - COMMITTEE EXPENSE	2,500	2,500	5,000
<b>PERSONNEL COMMITTEE:</b>			
6205 - YOUTH MINISTRY - SHARED ASSOC	12,057	861	12,918
6851 - COMMITTEE EXPENSE	560	0	560
PROGRAM STAFF SALARIES	276,860	18,417	295,277
7411 - ENTERTAINMENT EXPENSE	1,000	0	1,000
7412 - PERSONAL DISCRETIONARY	1,000	0	1,000
7419 - TRAVEL EXPENSE	3,000	13,250	16,250
7433 - PROFESSIONAL EXPENSE	4,500	(2,000)	2,500
ADMINISTRATIVE STAFF SALARIES	182,226	20,749	202,975
7518 - ADMINISTRATIVE STAFF CONT ED	2,500	0	2,500
7521 - PRESBYTERY STAFF - BONUS	2,067	(15)	2,052
<b>TOTAL PERSONNEL COMMITTEE</b>	<b>485,770</b>	<b>51,262</b>	<b>537,032</b>
<b><u>BOOK OF ORDER DIVISION</u></b>			
<b>COORDINATING COUNCIL:</b>			
7001 - COMMITTEE EXPENSES	1,500	1,000	2,500
7002 - MISSION CONTINGENCIES	6,750	(4,050)	2,700
<b>TOTAL COORDINATING COUNCIL</b>	<b>8,250</b>	<b>(3,050)</b>	<b>5,200</b>
<b>COMMITTEE ON MINISTRY:</b>			
7051 - COMMITTEE EXPENSES	4,500	250	4,750
7059 - EXAMINATIONS COMMITTEE	1,000	0	1,000
7060 - VISITATION AND PNC TRAINING	800	0	800
7062 - BACKGROUND CHECKS	950	(250)	700
7070 - EMERGENCY RELIEF FUND	2,000	0	2,000
<b>TOTAL COMMITTEE ON MINISTRY</b>	<b>9,250</b>	<b>0</b>	<b>9,250</b>

## BB-8

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
<b>CARE OF CHURCH PROFESSIONALS COMMITTEE:</b>			
7065 - COMMITTEE EXPENSES	400	0	400
7066 - JOURNEY TO BETHLEHEM	500	0	500
7067 - PASTOR'S INSTITUTE PROGRAM	8,000	0	8,000
7068 - NEW MINISTER/CLP I CONSULTATIONS	2,000	(1,000)	1,000
7071 - PASTORAL & CHURCH PROF CARE	1,000	(200)	800
<b>TOTAL CARE OF CHURCH PROFESSIONALS</b>	<b>11,900</b>	<b>(1,200)</b>	<b>10,700</b>
<b>PREPARATION FOR MINISTRY COMMITTEE:</b>			
7101 - COMMITTEE EXPENSES	2,000	500	2,500
7110 - BACKGROUND CHECKS	500	(100)	400
7114 - SCHOLARSHIPS-FINANCIAL ASSISTANCE	10,435	(2,435)	8,000
<b>TOTAL PREPARATION FOR MINISTRY</b>	<b>12,935</b>	<b>(2,035)</b>	<b>10,900</b>
<b>NOMINATING COMMITTEE:</b>			
7151 - COMMITTEE EXPENSES	1,050	(50)	1,000
<b>REPRESENTATION COMMITTEE:</b>			
7201 - COMMITTEE EXPENSES	150	150	300
<b><u>BOOK OF ORDER DIVISION</u></b>			
<b>RACIAL AND ETHNIC COMMITTEE:</b>			
7251 - COMMITTEE EXPENSES	600	0	600
7252 - WOMEN OF COLOR	725	(125)	600
7254 - AFRICAN-AMERICAN ADVISORY	1,000	600	1,600
<b>TOTAL RACIAL AND ETHNIC COMMITTEE</b>	<b>2,325</b>	<b>475</b>	<b>2,800</b>
<b>STRATEGIC GOALS COMMITTEE:</b>			
7301 - COMMITTEE EXPENSES	750	250	1,000
<b>PERMANENT JUDICAL COMMITTEE:</b>			
7351 - COMMITTEE EXPENSES	950	(450)	500
<b>SELF DEVELOPMENT OF PEOPLE:</b>			
5440 - COMMITTEE EXPENSES	700	0	700

**BB-9**

DESCRIPTION	APPROVED BUDGET 2007	INCREASE/ DECREASE 2008	PROPOSED CHANGE 2008
<u>OFFICE SUPPORT DIVISION</u>			
PROPERTY & EQUIPMENT COMMITTEE:			
7652 - CUSTODIAL SERVICE	8,000	0	8,000
7656 - UTILITIES	5,500	0	5,500
7658 - BUILDING MAINTENANCE	4,500	3,000	7,500
7956 - OFFICE EQUIPMENT	2,500	2,000	4,500
TOTAL BUILDING AND GROUNDS	<u>20,500</u>	<u>5,000</u>	<u>25,500</u>
SUPPLIES, EQUIPMENT & SERVICE:			
7522 - STAFF RETREAT	300	0	300
7602 - TELEPHONE	9,600	0	9,600
7603 - OFFICE TRAVEL	400	0	400
7606 - COPY MACH-SUPPLIES-MAINT	8,000	0	8,000
7608 - POSTAGE	8,400	0	8,400
7610 - EQUIP MAINTENANCE W/O COPIER	2,000	(500)	1,500
7614 - OFFICE SUPPLIES	8,000	1,000	9,000
7616 - AUDIT/LEGAL/CONSULT FEES	5,500	775	6,275
7618 - INSURANCE	4,300	8,200	12,500
7620 - MISCELLANEOUS	250	0	250
TOTAL OFFICE & COMMITTEE WORK	<u>46,750</u>	<u>9,475</u>	<u>56,225</u>
STATED CLERK EXPENSES:			
6951 - SESSIONAL RECORDS REVIEW	500	750	1,250
7631 - STATED CLERK TRAVEL	0	500	500
XXXX - PRESBYTERY MEETING EXPENSES	0	6,200	6,200
7632 - WORK OF CLERK	9,000	(4,400)	4,600
LEGAL FEES	0	50,000	50,000
7634 - DISCIPLINE PROCESS	4,000	0	4,000
TOTAL STATED CLERK EXPENSES	<u>13,500</u>	<u>53,050</u>	<u>66,550</u>
 TOTAL EXPENDITURES FOR PRESBYTERY	 <u><b>\$910,840</b></u>	 <u><b>\$93,007</b></u>	 <u><b>\$1,003,847</b></u>

**BB-10**

<u>DESCRIPTION</u>	<u>APPROVED BUDGET 2007</u>	<u>INCREASE/ DECREASE 2008</u>	<u>PROPOSED CHANGE 2008</u>
<b><u>GENERAL ASSEMBLY</u></b>			
PER CAPITA GIVING (19,633 x 5.79)	115,435	(1,760)	113,675
UNIFIED GIVING	65,497	1,760	67,257
TOTAL GENERAL ASSEMBLY	<u>180,932</u>	<u>0</u>	<u>180,932</u>
<b><u>SYNOD OF THE MID-ATLANTIC</u></b>			
PER CAPITA GIVING (19,633 x 1.60)	41,668	(10,255)	31,413
UNIFIED GIVING	0	0	0
TOTAL SYNOD OF THE MID-ATLANTIC	<u>41,668</u>	<u>(10,255)</u>	<u>31,413</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,133,440</b>	<b>\$82,752</b>	<b>\$1,216,192</b>