

**Meeting Packet  
for the Called Meeting  
of the Presbytery of Des Moines**



**July 18, 2015**

**Hosted by  
Covenant Presbyterian Church  
West Des Moines, Iowa**



## **D – BUDGET AND FINANCE COMMITTEE REPORT**

**July 18, 2015**

### **Basic Facts:**

- Most of our income comes from Per Capita assessments and General Mission giving by congregations.
- Mission giving has been decreasing steadily for a number of years. In the last couple of years there has been a significant drop because of two larger churches reducing their giving dramatically.
- About four years ago Per Capita (PC) & General Mission (GM) giving combined made up approximately 75% of Presbytery income
- Today PC & GM combined make up approximately 66% of Presbytery income
- That leaves a 33% gap that we have to find from some other source of income

### **Other sources of income**

- One time funds
- Grants
  1. Synod salary support
  2. Hunger Action Enabler grant
- Monthly Payments
  1. Contract – First Baptist purchasing Knox Church
  2. Lease – Color My World Day Care
- Sale of churches that close

### **Other money/assets we have**

- Restricted funds
- Buildings/Property

### **Where we sit as we look ahead**

- The major grant is from the Synod, and that has gone down significantly (\$17,000 in a few years), and may disappear in the not-too-distant future.
- We have exhausted all but one of our non-restricted, one-time funds at this point.

**Income possibilities going forward (to make up the 33% gap)**

- We have one **unrestricted one time fund** – Easter Lake Money Market: \$62k
- We have two **income streams** that are consistent and will continue for the foreseeable future.
  1. Leftover over each month from Color My World lease payments after the Presbytery pays all of the bills (utilities, property taxes, maintenance, etc.)
  2. Contract payments from First Baptist to the Presbytery purchasing the Knox property. That comes to about \$56,650 a year (this includes the payments for the cellular tower on the church).
- We have \$415,820 in **restricted funds**. \$258,545 of that is Knox Knolls camping funds.
- Finally, there are a couple of **churches that are closing** or will probably soon close. They are small and not likely to bring much money but will bring a little (balanced against the loss of mission money)

**2016**

We are going to be fine in 2016.

If we use the one time Easter Lake fund, and the \$56,650 from Knox and neither our expenses nor income changes at all, we will have a \$20k surplus.

However, our income and expenses will likely not stay the same.

**Income**

- **Mission giving** will go down if trends hold. Maybe 2 or 3k.
- We may have **“carry over”** from 2015 (meaning we may not use all of the accumulated Knox funds and so have some to use for 2016 (we could also go over budget and use more than we anticipated, but that has not been our trend)
- **Synod salary support** may decrease more than I’m projecting

**Expenses**

- Staffing is up in the air – and staffing constitutes our largest expense as a Presbytery
- We need to factor in the Cottage Grove Presbyterian Mission Center (CGPMC) ongoing expenses, including employees.

**2017 – 2022 (or so)**

If we use up the one time Easter Lake fund of \$62k, then we will start to fall behind again and have deficits (again, assuming expenses and income continue roughly as they have been in the past few years). In the past, we have covered deficits with other one-time funds. We don't have any of those at this time. We would have to turn to other options.

**Variables in the future**

- Personnel decisions will make the most difference. We calculated that if we could cut our expenses by 50k things might be sustainable for a while. Some, if not most, of that will likely come from personnel.
- CGPMC: Depending on how long it is before the building is at capacity, this will be an expense we haven't had in the past.

**Summary**

- Our finances, if little changes, are not sustainable long term. GM giving, and eventually PC, will likely continue to go down. The more we have to depend on money other than mission giving and per capita, the less sustainable we are.
- Budget and Finance believes if we can cut 50K from our expenses, and if our income and expenses do not change dramatically, we can sustain ourselves for a while (10 years or so).
- Until we have a fairly clear plan for personnel, it's very difficult to do accurate projections. Our financial picture depends a great deal on personnel expenses.

Respectfully Submitted,  
Kirsten Klepfer, moderator

**D – BUDGET AND FINANCE COMMITTEE REPORT continued...****Presbytery of Des Moines****2015 Income Report  
2<sup>nd</sup> Quarter - as of June 30, 2015**

	2015 Budget	2015 Actual
<b>Income</b>		
Total Per Capita (@ \$40.00)	\$273,360.00	\$196,969.15
Past Year's Per Capita	\$0.00	\$0.00
Presbytery General Mission	\$84,345.73	\$44,949.13
Synod Support Staff Salaries	\$23,000.00	\$11,250.00
Hunger Action Enabler Income	\$3,000.00	\$3,000.00
Montezuma Funds	\$23,223.95	\$23,223.95
Knox United Funds – Contract Income	\$125,071.48	\$0.00
Camping Interest Available	\$10,000.00	\$0.00
Interest Income	\$150.00	\$128.14
Miscellaneous Income	\$1,000.00	\$362.44
<b>Total Income</b>	<b>\$543,151.16</b>	<b>\$279,882.81</b>
<b>2015 Expenses</b>		
	<b>\$543,151.16</b>	<b>\$290,897.90</b>
<b>Surplus(Deficit)</b>	<b>\$0.00</b>	<b>(\$11,015.09)</b>

**D – BUDGET AND FINANCE COMMITTEE REPORT continued...****Presbytery of Des Moines****2015 Expense Report  
2<sup>nd</sup> Quarter - as of June 30, 2015**

	2015 Budget	2015 Actual
<b>Governance Expense</b>		
Committee on Preparation for Ministry	\$500.00	\$0.00
Stewardship & Mission Interpretation Committee	\$500.00	\$91.25
Permanent Judicial Commission	\$500.00	\$0.00
Committee of Representation	\$50.00	\$0.00
Budget & Finance Committee	\$0.00	\$0.00
Nominating Committee	\$100.00	\$0.00
Personnel Committee	\$100.00	\$0.00
Sexual Misconduct Response Team	\$50.00	\$0.00
General Assembly Per Capita	\$52,735.13	\$52,735.13
Synod Per Capita	\$38,786.80	\$38,786.80
<b>Subtotal</b>	<b>\$93,321.93</b>	<b>\$91,613.18</b>
<b>Administrative Expense</b>		
Moderator Expense/Task Groups	\$150.00	\$0.00
Administrative Commissions	\$300.00	\$0.00
Presbytery Meetings	\$300.00	\$0.00
Commissioner Orientation	\$0.00	\$0.00
Stated Clerk Expense	\$50.00	\$0.00
Insurance	\$6,000.00	\$1,403.32
Legal fees	\$500.00	\$0.00
<b>Subtotal</b>	<b>\$7,300.00</b>	<b>\$1,403.12</b>
<b>Extension of Ministries</b>		
Compassion Peace & Justice Task Force	\$5,000.00	\$2,025.00
Hunger Action Enabler Travel & Con Ed	\$1,500.00	\$500.00
Broken Bread & Postage	\$500.00	\$141.41
Cross Ministries	\$50,000.00	\$25,000.20
Older Adult Ministries Task Force	\$1,500.00	\$0.00
Camping	\$4,200.00	\$0.00
Youth	\$800.00	\$195.76
Resources	\$500.00	\$663.15
<b>Subtotal</b>	<b>\$64,000.00</b>	<b>\$28,525.52</b>
<b>Extension of Ministries - Cottage Grove Presbyterian Mission Center</b>		
<b>Operating Expense</b>		
Telephone	\$1,200.00	\$619.15
Office	\$1,500.00	\$1,206.58
Utilities	\$12,000.00	\$8,584.70
Snow Removal	\$1,000.00	\$379.00
Insurance	\$8,400.00	(\$2,450.53)
Maintenance	\$2,400.00	\$1,598.37
Cleaning Supplies	\$2,400.00	\$1,396.27
Repairs (major/immediate)	\$25,000.00	\$9,054.23
<b>Personnel Expense</b>		
Secretary Reimburse		\$4,089.59
Custodian	\$7,800.00	\$4,153.80
FICA	\$596.70	\$317.77
Other		\$640.00
<b>Subtotal</b>	<b>\$62,296.70</b>	<b>\$29,588.93</b>

	2015 Budget	2015 Actual
<b>Support of Local Ministries</b>		
Moderators Task Force	\$500.00	\$0.00
Church Professional Task Force	\$1,750.00	\$950.43
Congregational Health Task Force	\$1,000.00	\$480.91
Congregational Transition Task Force	\$750.00	\$455.96
Congregational Reconciliation Task Force	\$1,000.00	\$345.50
Presbytery Pastors	\$300.00	\$42.27
<b>Regional Partnerships</b>		
Southwest	\$3,000.00	\$2,000.00
South Central	\$0.00	\$0.00
DM Two Rivers	\$4,700.00	\$864.16
Leadership Council	\$700.00	\$518.64
Worship Task Group	\$100.00	\$0.00
Bills & Overtures	\$50.00	\$0.00
Emergency Contingency	\$500.00	\$0.00
<b>Subtotal</b>	<b>\$14,350.00</b>	<b>\$5,657.87</b>
<b>Office Expense</b>		
Condo dues	\$2,700.00	\$1,125.00
Rent-copier lease	\$5,000.00	\$4,205.09
Office supplies	\$4,000.00	\$2,340.41
Postage	\$2,000.00	\$650.18
Telephone & Internet	\$6,000.00	\$1,688.28
Utilities	\$2,000.00	\$733.49
Janitorial Services	\$4,000.00	\$1,614.78
New Equipment	\$3,000.00	\$3,200.00
Equipment Maintenance/Tech Services	\$3,000.00	\$2,800.00
Books & Subscriptions	\$250.00	\$167.85
Office Travel	\$1,000.00	\$40.94
Audit	\$7,600.00	\$7,522.31
Church & Staff Appreciation	\$300.00	\$0.00
<b>Subtotal</b>	<b>\$40,850.00</b>	<b>\$26,088.33</b>
<b>Personnel</b>		
General Presbyter Salary	\$76,941.66	\$32,058.80
General Presbyter Benefits	\$27,919.32	\$11,701.45
General Presbyter Prof Expense	\$600.00	\$0.00
General Presbyter Con Ed	\$1,500.00	\$0.00
General Presbyter Travel	\$10,000.00	\$5,825.96
Office Manager Salary	\$40,039.08	\$16,683.00
Office Manager Benefits	\$15,584.64	\$6,493.60
Office Manager ConEd	\$750.00	\$0.00
Office Manager FICA	\$3,062.99	\$1,235.86
Hunger Action Enabler Salary	\$7,650.00	\$3,187.50
Hunger Action Enabler Benefits	\$10,258.44	\$3,215.00
Hunger Action Enabler FICA	\$585.23	\$243.85
Sudanese Ministry RP Salary	\$24,003.66	\$10,001.30
Sudanese Ministry RP Benefits	\$13,660.32	\$5,691.80
Sudanese Ministry RP Con Ed	\$1,500.00	\$1,500.00
Sudanese Ministry RP Expenses	\$3,000.00	\$1,161.36
Mission Co-Worker Benefits	\$15,412.56	\$5,086.65
Communications Coordinator Salary	\$7,956.00	\$3,655.00
Communications FICA	\$608.63	\$279.62
<b>Subtotal</b>	<b>\$261,032.53</b>	<b>\$108,020.75</b>
<b>Total Expenses</b>	<b>\$543,151.16</b>	<b>\$290,897.90</b>



**D – BUDGET AND FINANCE COMMITTEE REPORT continued...****Presbytery of Des Moines****Consolidated Statement of Financial Position  
2<sup>nd</sup> Quarter - as of June 30, 2015**

<b>ASSETS</b>		<b>LIABILITIES AND NET ASSETS</b>	
<b>Current Assets</b>		<b>Current Liabilities</b>	
Cash in Bank	\$115,823.20	2342.02	Presbytery Designated \$2,554.49
1112.01	Savings Account \$4,851.19	2411.01	Pastor Emergency Fund \$4,851.13
1113.01	Montezuma MM \$23,232.43	2512.03	Special In & Out (\$400.00)
1114.08	Colfax MM \$3,188.22	2525.02	Sudanese Ministry Resources \$1,146.73
1115.06	Easter Lake MM \$62,037.40	2530.02	Sudanese Undesignated \$7,876.41
1117.02	Walther Fund \$25,703.95	2535.02	Sudanese Water Project \$942.50
1118.06	Easter Lake Mortgage MM \$41,592.86	2540.02	Sudanese Designated \$3,000.00
1120.06	Easter Lake DayCare Acct \$6,668.20	2700.03	Hunger-Cents-Ability \$576.14
1122.01	McCahon Fund \$50,057.29	2701.03	Peacemaking \$1,178.38
1122.02	Knox Knolls Fund \$257,661.03	2702.03	Rural Partnership Offering \$2,799.23
1123.01	Albia Fund \$22,269.71	2703.03	Joining Hands Task Force \$3,073.37
1126.02	Life Inc Char Int-Restricted \$940.00	2705.03	El Sal-Water Filter Project \$6,256.50
1130.06	Cottage Grove MM \$100,042.33	2706.03	El Salvador-Undesignated Funds \$10,442.52
1132.05	Swan Fund \$28,293.69	2707.03	El Salvador Designated Funds \$1,450.00
1133.07	Pastors Seminar Fund \$17,809.87	2708.03	Compañeros \$1,181.10
1134.08	Colfax Fund \$22,356.88	2709.03	Coffee (\$1,084.27)
1212.06	Knox Contract Principal \$748,144.04	2712.03	El Salvador Scholarship Fund \$1,000.00
		2713.03	Two Riv. Synod S. Scholarship \$550.00
		4872.06	Easter Lake Daycare Deposit \$4.96
<b>Total Current Assets</b>	<b>\$1,530,672.29</b>	<b>Total Current Liabilities</b>	<b>\$47,399.19</b>
<b>Property and Equipment</b>		<b>Long-Term Liabilities</b>	
1511.01	Office Equipment \$25,391.70	2114.06	Real Estate Note Payable \$190,503.70
1512.01	Accumulated Depreciation (\$50,227.12)		
1512.06	Accumulated Depreciation (\$6,065.37)	<b>Total Long-Term Liabilities</b>	<b>\$190,503.70</b>
1611.01	Real Estate - Presby Office \$97,500.00	<b>Total Liabilities</b>	<b>\$237,902.89</b>
1611.06	Real Estate - Easter Lake \$162,222.76		
1612.06	Real Estate - Land \$54,432.00		
<b>Total Property and Equipment</b>	<b>\$283,253.97</b>	<b>Net Assets</b>	
		3910.01	Net Assets (67,226.87)
<b>Other Assets</b>	<b>0.00</b>	3910.02	Net Assets-Program Fund 512,102.63
<b>Total Other Assets</b>	<b>\$0.00</b>	3910.03	Net Assets - In & Out Fund 5,350.70
<b>Total Assets</b>	<b>\$1,813,926.26</b>	3910.05	Net Assets - Swan Fund 25,861.05
		3910.06	Net Assets - Commissions 1,014,595.46
		3910.07	Fund Balance - Endowment Fund 17,809.87
		3910.08	Net Assets-Colfax Fund 27,704.85
			Surplus/(Deficit) 39,825.68
		<b>Total Net Assets</b>	<b>\$1,576,023.37</b>
		<b>Total Liabilities &amp; Net Assets</b>	<b>\$1,813,926.26</b>

## D – BUDGET AND FINANCE COMMITTEE REPORT continued...

**Presbytery of Des Moines****Restricted Funds  
2<sup>nd</sup> Quarter - as of June 30, 2015****New Covenant Funds**

McCahon Fund	<i>Annual Income to be used for grants for small churches (under 150) for one-time needs. Unused income to be reinvested each year in the trust.</i>	\$50,057.29
Swan Fund	<i>Interest earnings to be used for seminary students' assistance.</i>	\$28,293.69
Albia/Pitzer Fund	<i>To be used for the assistance of small churches in the Presbytery.</i>	\$22,269.71
Knox Knolls-Camping Fund	<i>3/4 of interest to be used for camping program. 1/4 of interest to be used for Presbytery causes.</i>	\$257,661.03
Walther Fund	<i>To be used for scholarship aid for physically or mentally-challenged youth and/or children in need.</i>	\$25,703.95
Colfax Fund	<i>To be used for church development with interest to be placed in Colfax Fund Money Market.</i>	\$22,356.88

**Total of Funds****\$406,342.55****First American Bank**

Pastor Emergency Fund	<i>Funds to be used for short-term loans for pastors.</i>	\$4,851.19
Colfax Fund Money Market	<i>Funds to be used for church development.</i>	\$3,188.22
Easter Lake Money Market	<i>Income from Color My World Childcare Center &amp; Expense to maintain the property &amp; building.</i>	\$62,037.40
Easter Lake Mortgage Money Market	<i>Funds from which monthly mortgage is paid.</i>	\$41,592.86
Easter Lake/Color My World Money Market	<i>Deposit paid when CMW began relationship with church.</i>	\$6,668.20
Montezuma Money Market	<i>Funds from settlement with church.</i>	\$23,232.43
Cottage Grove Mission Center Money Market	<i>Funds for Cottage Grove Presbyterian Center - above and beyond the approved budget</i>	\$100,029.18

**Total of Accounts****\$241,599.48**

## **H – PERSONNEL COMMITTEE REPORT**

**July 18, 2015**

The Committee submits the following job description:

### **JOB DESCRIPTION: STATED CLERK**

#### **TITLE**

Presbytery Stated Clerk

#### **PURPOSE**

The Stated Clerk is an ecclesiastical officer of the Presbytery of Des Moines and shall provide all services as required by the *Manual of Operations* of the Presbytery and the *Book of Order*, and as may be assigned by the Presbytery.

#### **ACCOUNTABILITY**

The Stated Clerk is accountable to the Presbytery of Des Moines through the Personnel Committee of the Presbytery. There shall be an annual performance and comprehensive review of the Stated Clerk carried out by the Personnel Committee of the Presbytery. The results of the performance evaluation shall be reported to the Presbytery, and recommendations concerning compensation shall be reported to the Budget and Finance Committee for inclusion in the development of the annual budget.

### **FUNCTIONS, TASKS AND EXPECTED RESULTS**

#### **I. Function: Stated Clerk of the Presbytery**

##### **Records/Minutes**

##### **A. Tasks:**

1. Record transactions of the Presbytery.
2. Keep a full and accurate record of its proceedings, including Presbytery meetings and Leadership Council Minutes.
3. Work with Presbytery Moderator and Administrator to ensure that Presbytery action items are completed.
4. Keep rolls and attendance.
5. Preserve presbytery records and furnish extracts from them when required by another council of the church or legal civil entity, keeping all original materials onsite.
6. Receive all overtures and other ecclesiastical correspondence addressed to the Presbytery, make a record of same and deliver to the appropriate entity.
7. Ensure distribution of Minutes and report the outcome of the Synod Review of presbytery minutes at the next meeting of the Presbytery.
8. Maintain ecclesiastical directories.
9. Ensure that the *Manual of Operations* contains all currently adopted policies.

##### **Official Communications**

##### **A. Tasks:**

1. Maintain communications with all corresponding entities, stated clerks of councils and other church entities
2. Communicate actions of the Presbytery to councils, other groups and persons as appropriate.
3. Notify elected and appointed members of Presbytery committees and task forces of their terms of office.

4. Serve as contact on General Assembly ecclesiastical matters.
5. Receive and refer judicial matters to an appropriate entity.

### **Presbytery Meetings**

#### **A. Tasks:**

1. Ensure that meeting accommodations are set for future Presbytery meetings.
2. With the Moderator and Vice Moderator of the Presbytery and the Moderator of the Leadership Council, collaborate on the docket and format for Presbytery meetings.
3. Ensure that a call is issued for regular and special meetings of the Presbytery.

## **II. Function: Judicial and Constitutional**

### **Presbytery Permanent Judicial Commission (PJC)**

#### **A. Tasks:**

1. Convene the PJC and preside until a moderator has been elected.
2. Notify the Administrator and work with the Administrator when an administrative or judicial action has been filed to appoint members of an Investigating Committee; ensure that all pertinent information is communicated to the Investigating Committee. Should the Investigating Committee determine that charges should be filed, ensure that all pertinent papers and materials are transmitted to the entire Permanent Judicial Commission in a timely manner.
3. Assist in the judicial process of the Presbytery according to the “Rules of Discipline” of the *Book of Order*.
4. Ensure that meeting arrangements are made for hearings and trials.
5. Make a summary report to the Presbytery of the final decision in a case when received from the Presbytery, Synod or General Assembly PJC. Ensure that the full report is contained in the Presbytery Minutes and published on the Presbytery website.
6. Ensure that all orders contained in the judgment are fulfilled.

### **Constitutional Interpretation**

#### **A. Tasks:**

1. Have available copies of the latest Constitution of the Presbyterian Church (U.S.A.), the latest Minutes of the General Assembly and of the previous Presbytery meeting to the current Presbytery commissioners and members and to committees, task forces and other Presbytery entities upon request.
2. Prepare revisions to the Presbytery’s *Manual of Operations* in collaboration with the Leadership Council and present them to the Presbytery for its consideration and action.
3. Unless the Moderator chooses to appoint a different person, serve as Parliamentarian for each Presbytery meeting under the guidance of the *Book of Order* and *Robert’s Rules of Order* (latest edition), except when it is in contradiction with the Constitution.
4. Ensure that the records of sessions and congregations are reviewed in accordance with the *Book of Order* G-3.0108a.
5. Assist the Bills and Overtures Task Group as it reports on potential or proposed amendments to the Constitution of the Presbyterian Church (U.S.A.), providing any interpretative materials.
6. Provide training for session clerks during annual reviews or as requested, resourcing these clerks as requested.
7. Provide ecclesiastical resource, guidance and counsel to the Presbytery and its entities as requested.

## **RELATIONSHIPS**

1. Officer of the Presbytery with voice and vote.
2. Member, ex-officio without vote, and Secretary of the Presbytery Leadership Council.
3. Secretary of Presbytery corporation.

4. Resource person to the Nominating Committee.
5. Participant in annual Synod Review and Training Event, Fall Polity Conference, and the Stated Clerk's gathering at General Assembly.
6. Colleague in ministry with Administrator, with mutual concerns for the life and wellbeing of the Presbytery.

### **ELECTION**

The Stated Clerk shall be a ruling or teaching elder eligible for election as a commissioner to Presbytery. The Stated Clerk shall be elected at an Annual Meeting or when the term of office shall be completed, for a term of six years and is eligible for re-election for an additional term or terms. The Nominating Committee, after consultation with the Leadership Council, shall place one name in nomination; further nominations may be made from the floor by the commissioners. If more than one person is nominated, election shall be by written ballot.

### **SKILLS, KNOWLEDGE AND ABILITIES NEEDED**

#### **1. Skills**

- a. Understanding and interpretation of the constitutional documents of the Presbyterian Church (U.S.A.).
- b. Understanding and interpretation of constitutional documents of the Presbytery of Des Moines: *The By-Laws, Manual of Operations and Articles of Incorporation*.
- c. Understanding and interpretation of *Robert's Rules of Order* for the efficient and orderly conduct of business.
- d. Understanding and working knowledge of current computer technology Including document preparation and electronic communication.
- e. Strong written and verbal communication skills.
- f. Strong interpersonal and pastoral care skills.
- g. Understanding of the Presbyterian Church (U.S.A.) Judicial Process

#### **2. Knowledge and Experience**

- a. A personal relationship with and commitment to Jesus.
- b. Thorough knowledge of and commitment to the Presbyterian Church (U.S.A.) and its mission and doctrine in accordance with the "Form of Government" and *Book of Confessions*.
- c. Knowledge of and experience in interpreting and administering the *Book of Order* and *Rules of Discipline*.

#### **3. Abilities: Must be able to:**

- a. Develop efficient procedures, timelines and communication.
- b. Work collegially with the Administrator, staff, commissioners, members and representatives of presbyteries, synods and General Assembly.
- c. Effectively explain policies, operating and parliamentary procedures.
- d. Be open, friendly, discrete and patient with demands made upon the Stated Clerk.

### **EMPLOYMENT INFORMATION**

**Personnel Policies:** The Stated Clerk is subject to the Presbytery of Des Moines' employment policies and procedures.

### **PHYSICAL REQUIREMENTS**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly requested to sit for prolonged periods of time. Close vision and manual dexterity are required to access data utilizing a person computer and Presbytery of Des Moines, PC(USA)

other office equipment. Talking and hearing is necessary when utilizing the phone for interactions with constituents and for presentations during meeting. Lifting up to 15 lbs. may be needed.

Respectfully Submitted,  
Tom Conrey, moderator