



# Presbytery of Des Moines



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November 9, 2016

## **ADDITIONAL INFORMATION FOR THE CALL TO THE 506<sup>th</sup> STATED MEETING**

Below you will find the report of the Budget and Finance Committee to be added to your Call information.

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

**November 15, 2016**

The committee recommends the following:

- That the Per Capita for 2017 remain the same as for 2016:  
GA - \$7.50  
Synod - \$5.30  
Presbytery - \$27.20  
Total - \$40.00
- That the following 2017 Proposed Budget be adopted.

**2017 Proposed Budget**

Line Item	Explanation	2017	2016 Budget	2016 Actual 9/30/16
<b>Income</b>				
Total Per Capita	6865 members	\$265,000.00	\$265,000.00	\$280,804.00
Presbytery General Mission	Pledged as of 11/9/16	\$58,388.35	\$65,095.00	\$68,032.56
Synod Support Staff Salaries		\$16,000.00	\$20,000.00	\$15,187.50
Hunger Action Enabler Income		\$3,000.00	\$3,000.00	\$3,000.00
Easter Lake funds - anticipated income		\$81,900.00	\$35,000.00	\$61,425.00
Easter Lake funds - anticipated income - Living Waters		\$15,000.00		
Knox United Funds		\$48,000.00	\$48,000.00	\$23,857.76
Albia/Ptizer fund			\$17,156.06	
McCahon Fund			\$3,328.00	
Swan Fund			\$1,881.00	
Knox Knolls-Camping Fund			\$17,133.00	
Walther Fund			\$1,709.00	
Colfax Fund			\$1,482.00	
Camping Interest Available			\$10,000.00	
Interest Income			\$150.00	\$181.02
Presbytery Gifts				\$1,032.37
Miscellaneous Income			\$750.00	\$445.53
<b>Total Income</b>		<b>\$487,288.35</b>	<b>\$489,684.06</b>	<b>\$453,965.74</b>
<b>Total Expenses</b>		<b>\$461,165.69</b>	<b>\$464,151.36</b>	<b>\$349,093.45</b>
<b>Surplus(Deficit)</b>		<b>\$26,122.66</b>	<b>\$25,532.70</b>	<b>\$104,872.29</b>

<b>Expenses</b>		2016 Budget	2016 Actual	
<b>Governance Expense</b>				
Committee Preparation for Ministry		\$2,850.00	\$500.00	\$675.75
Stewardship & Mission Interpretation Committee		\$1,500.00	\$500.00	\$92.25
Permanent Judicial Commission		\$500.00	\$500.00	\$33.98
Investigating Committee		\$500.00		\$184.97
Committee of Representation		\$0.00	\$0.00	\$0.00
Budget & Finance Committee		\$500.00	\$0.00	\$126.00
Nominating Committee		\$200.00	\$0.00	\$112.73
Personnel Committee		\$500.00	\$100.00	\$282.71
Sexual Misconduct Response Team		\$0.00	\$50.00	\$0.00
General Assembly Per Capita	6865 x \$7.50	\$51,487.50	\$51,199.92	\$51,199.92
Synod Per Capita	6865 x \$5.30	\$36,384.50	\$37,752.75	\$37,752.75
<b>Subtotal</b>		<b>\$94,422.00</b>	<b>\$90,602.67</b>	<b>\$90,461.06</b>

Line Item	Explanation	2017	2016 Budget	2016 Actual 9/30/16
<b>Administrative Expense</b>				
Administrative Commissions		\$300.00	\$300.00	\$0.00
Interim GP Search Committee		\$0.00	\$10,000.00	\$482.46
Presbytery Meetings		\$300.00	\$300.00	\$70.00
Insurance		\$6,000.00	\$6,000.00	\$48.00
Audit		\$10,000.00	\$8,000.00	\$10,000.00
Accountant		\$24,000.00	\$10,000.00	\$0.00
Legal fees		\$500.00	\$500.00	\$0.00
<b>Subtotal</b>		<b>\$41,100.00</b>	<b>\$35,100.00</b>	<b>\$10,600.46</b>
<b>Extension of Ministries</b>				
Compassion Peace & Justice Task Force		\$5,000.00	\$5,000.00	\$1,467.48
CROSS Ministries		\$50,000.00	\$50,000.00	\$37,500.00
Older Adult Ministries Task Force		\$1,000.00	\$1,625.00	\$26.02
Camping		\$4,200.00	\$4,200.00	\$3,370.58
Youth		\$800.00	\$8,800.00	\$539.33
Resources		\$500.00	\$500.00	\$583.13
<b>Subtotal</b>		<b>\$61,500.00</b>	<b>\$70,125.00</b>	<b>\$43,486.54</b>
<b>Support of Local Ministries</b>				
Moderators Task Force		\$350.00	\$500.00	\$20.25
Church Professional Task Force		\$1,750.00	\$1,750.00	\$1,296.97
Congregational Health Task Force		\$500.00	\$1,000.00	\$20.25
Congregational Transition Task Force		\$600.00	\$750.00	\$255.00
Congregational Reconciliation Task Force		\$1,000.00	\$1,000.00	\$1,296.97
Presbytery Pastors		\$150.00	\$300.00	\$0.00
<u>Regional Partnerships</u>		-		
Southwest		\$5,000.00	\$5,000.00	\$4,500.00
DM Two Rivers		\$5,825.00	\$5,825.00	\$2,619.17
Leadership Council		\$500.00	\$700.00	\$225.00
Worship Task Group		\$200.00	\$100.00	\$365.44
Bills & Overtures		\$0.00	\$50.00	\$0.00
Emergency Contingency		\$500.00	\$500.00	\$0.00
<b>Subtotal</b>		<b>\$16,375.00</b>	<b>\$17,475.00</b>	<b>\$10,599.05</b>

Line Item	Explanation	2017	2016 Budget	2016 Actual 9/30/16
<b>Office Expense</b>				
Condo dues		\$4,200.00	\$2,700.00	\$3,300.00
Rent-copier lease		\$6,500.00	\$6,500.00	\$3,831.63
Office supplies		\$4,000.00	\$4,000.00	\$7,050.65
Postage		\$2,000.00	\$2,000.00	\$1,661.03
Telephone & Internet		\$4,000.00	\$4,000.00	\$3,692.15
Utilities		\$2,000.00	\$2,000.00	\$910.42
Janitorial Services		\$4,000.00	\$4,000.00	\$2,729.78
New Equipment		\$3,000.00	\$3,000.00	\$1,578.44
Equipment Maintenance/Tech Services		\$3,000.00	\$3,000.00	\$2,640.00
Books & Subscriptions		\$250.00	\$250.00	\$204.90
Church & Staff Appreciation		\$300.00	\$300.00	\$0.00
<b>Subtotal</b>		<b>\$33,250.00</b>	<b>\$31,750.00</b>	<b>\$27,599.00</b>

<b>Property Committee Expense</b>				
<b>Easter Lake</b>				
Utilities Etc.		\$21,400.00		
Terrus - Property Manager		\$12,000.00		
Maintenance/Repairs		\$25,000.00		
Property Taxes		\$40,000.00		
Mortgage Payments		\$21,435.00		
Presbytery Office Repairs		\$10,000.00		
<b>Subtotal</b>		<b>\$129,835.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>Extension of Ministries - Cottage Grove Presbyterian Mission Center</b>				
Operating Expense				
Telephone		N/A	\$2,200.00	\$964.40
Office		N/A	\$2,000.00	\$3,544.16
Utilities		N/A	\$15,000.00	\$7,261.56
Snow/Lawn		N/A	\$1,000.00	\$591.00
Insurance		N/A	\$8,000.00	(\$3,742.00)
Maintenance		N/A	\$2,500.00	\$2,958.91
Cleaning Supplies		N/A	\$2,500.00	\$559.87
Repairs (major/immediate)		N/A	\$10,000.00	\$2,705.83
Historical Work		N/A		\$3,233.75
Personnel Expense		N/A		
Custodian		N/A	\$14,400.00	\$5,875.00
FICA		N/A	\$1,100.00	\$449.44
Other		N/A	\$0.00	\$0.00
<b>Subtotal</b>		<b>\$0.00</b>	<b>\$58,700.00</b>	<b>\$24,401.92</b>

Line Item	Explanation	2017	2016 Budget	2016 Actual 9/30/16
<b>Personnel</b>				
General Presbyter Salary		\$81,212.78	\$50,000.00	\$29,959.49
General Presbyter Benefits		\$29,642.66	\$22,240.53	\$11,234.81
General Presbyter Prof Expense		\$400.00	\$400.00	\$0.00
General Presbyter Con Ed		\$1,500.00	\$1,500.00	\$0.00
General Presbyter Travel		\$6,600.00	\$6,600.00	\$2,367.62
Office Manager Salary		\$40,039.08	\$40,039.08	\$30,029.40
Office Manager Benefits		\$15,584.68	\$15,584.64	\$11,990.24
Office Manager Con Ed		\$750.00	\$750.00	\$0.00
Office Manager FICA		\$3,062.99	\$3,062.99	\$2,190.11
Office Manager Travel		\$500.00	\$500.00	\$79.16
Hunger Action Advocate Salary		\$5,000.00	\$5,000.00	\$3,750.12
Hunger Action Advocate Benefits		\$10,120.00	\$8,100.00	\$6,075.00
Hunger Action Advocate FICA		\$382.50	\$382.50	\$286.88
Stated Clerk		\$16,000.00	\$16,000.00	\$12,000.06
Stated Clerk FICA		\$1,224.00	\$1,224.00	\$918.00
Stated Clerk Expenses		\$2,500.00	\$2,500.00	\$1,644.65
Mission Co-Worker Salary		\$0.00		
Mission Co-Worker Benefits		\$0.00	\$15,720.95	\$11,473.37
Sudanese Pastor - Salary		\$0.00		
Sudanese Pastor - Benefits		\$0.00		
Sudanese Pastor – Con Ed		\$0.00		
Sudanese Pastor - Expense		\$0.00		
Sudanese Ministry RP Salary		N/A	\$12,000.00	\$8,001.04
Sudanese Ministry RP Benefits		N/A	\$11,244.00	\$4,553.44
Sudanese Ministry RP Con Ed		N/A	\$750.00	\$750.00
Sudanese Ministry RP Expenses		N/A	\$1,500.00	\$1,922.03
Communications Coordinator Salary		N/A	\$4,000.00	\$2,720.00
Communications FICA		N/A	\$0.00	\$0.00
<b>Subtotal</b>		<b>\$214,518.69</b>	<b>\$219,098.69</b>	<b>\$141,945.42</b>
<b>Total Expenses</b>		<b>\$461,165.69</b>	<b>\$464,151.36</b>	<b>\$349,093.45</b>