ATTACHMENT B - 2018 Proposed Budget

2018 PROPOSED BUDGET

Acct #	Description	2017 Budget Annual	2017 Budget Actual YTD through 10/2017	2018 Proposed Budget	2018 proposed budget vs 2017 adopted budget	Notes
40100	Per Capita	$205,984.07	$194,432.32	$202,858.20	($3,125.87)	Per capita assessment 26.94*7530
40200	GA Basic mission	$50,390.00	$63,629.88	$46,107.00	($4,283.00)	Reduced proportionate to line 40220; pass through on line 51406
40210	Synod Basic Mission	$0.00	$3,302.00	$0.00	$0.00	Incidental amounts are pass through
40220	Presbytery Basic mission	$133,333.00	$109,441.12	$122,000.00	($11,333.00)	2017 projection = 125219
40225	Prior Year Pledge	$0.00	$0.00	$0.00	$0.00	
40260	Joy Fund	$11,800.00	$16,226.88	$18,500.00	$6,700.00	Endowment distribution from Detroit Pby; 2017 est. is $19520
40270	PW of Lake Huron Presbytery	$1,500.00	$622.99	$750.00	($750.00)	
40280	Investment distribution	$63,520.96	$6,339.04	$64,142.00	$621.04	Per action of Trustees, August 2017, based on distribution policy formula
40281	Prep for Ministry Fund transfer	$11,750.00	$0.00	$0.00	($11,750.00)	Transfers from designated use accounts taken off budget see lines 50605, 50608
40283	Committee on Ministry Fund transfer	$1,000.00	$0.00	$0.00	($1,000.00)	Transfers from designated use accounts taken off budget see line 50704
	Sub-total income	**$479,278.03**	**$393,994.23**	**$454,357.20**	**($24,920.83)**	
40350	Miscellaneous income	$2,000.00	$2,317.57	$2,368.20	$368.20	KPCS payments, calendars, BOO
40370	Other MTS: Presbytery	$0.00	$0.00	$0.00	$0.00	Lines 40370-390 are pass through
40380	Other MTS: Synod	$0.00	$171.21	$0.00	$0.00	
40390	Other MTS: GA	$0.00	$69,758.76	$0.00	$0.00	See line 52006 (discrepancy due to 2016 recording error)
40395	Gifts in Kind	$0.00	$0.00	$0.00	$0.00	
40396	Gain/Loss on Sale of Church	$0.00	$0.00	$0.00	$0.00	
	Sub-total Miscellaneous income	**$2,000.00**	**$72,247.54**	**$2,368.20**	**$368.20**	
	TOTAL INCOME	**$481,278.03**	**$466,241.77**	**$456,725.40**	**($24,552.63)**	

ATTACHMENT B - 2018 Proposed Budget (Continued)

DISBURSEMENTS

	Executive Presbyter					
50063	Salary	$50,855.00	$42,379.24	$50,472.00	($383.00)	reflects 2% COLA on salary + housing
50064	Housing allowance	$30,000.00	$25,000.00	$32,000.00	$2,000.00	
50065	Pension/medical/disability/Supp.Life	$25,392.00	$19,753.82	$27,529.00	$2,137.00	
50066	Travel/business reimbursements	$10,000.00	$8,446.70	$10,000.00	$0.00	
50067	Continuing education	$3,000.00	$2,286.61	$3,000.00	$0.00	
	Total EP	**$119,247.00**	**$97,866.37**	**$123,001.00**	**$3,754.00**	
	Business Manager (discontinued 12/31/16)					
50091	Salary	$0.00	$0.00	$0.00	$0.00	
50092	Fica/medi	$0.00	$0.00	$0.00	$0.00	
50093	Pension/medical/disability dues	$0.00	$0.00	$0.00	$0.00	
50094	Travel expenses	$0.00	$0.00	$0.00	$0.00	
50095	Continuing Education	$0.00	$0.00	$0.00	$0.00	
	Total Business Manager	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

ATTACHMENT B - 2018 Proposed Budget (Continued)

	Financial Secretary					
50141	Salary	$20,540.00	$12,737.91	$18,488.00	($2,052.00)	based on est 18 h/w vs. 20 h/w
50142	Fica/medi	$1,571.00	$974.47	$1,414.00	($157.00)	based on est 18 h/w vs. 20 h/w
50143	Travel expenses	$1,200.00	$0.00	$600.00	($600.00)	
50144	Continuing Education	$1,500.00	$0.00	$1,500.00	$0.00	
	Total Bus. Mgr.	**$24,811.00**	**$13,712.38**	**$22,002.00**	**($2,809.00)**	
	Admin. Assistant/Office Manager					
50131	Wages	$21,112.00	$17,822.00	$23,042.00	$1,930.00	
50132	Fica/medi	$1,615.00	$1,363.38	$1,763.00	$148.00	
50134	Continuing Education	$500.00	$0.00	$500.00	$0.00	
	Total Administrative Assistant	**$23,227.00**	**$19,185.38**	**$25,305.00**	**$2,078.00**	
	Communication Mgr/Recording Clerk:					
50161	Wages	$29,789.00	$25,023.25	$31,887.00	$2,098.00	
50162	Fica/medi	$2,279.00	$1,914.32	$2,439.00	$160.00	
50163	Continuing Education	$1,000.00	$0.00	$1,000.00	$0.00	
	Total Comm Mgr/Recording Clerk	**$33,068.00**	**$26,937.57**	**$35,326.00**	**$2,258.00**	
	Stated Clerk:					
50221	Salary	$17,126.00	$14,387.81	$17,469.00	$343.00	reflects 2% COLA on salary
50222	Seca/Medi	$1,273.00	$1,100.69	$1,336.00	$63.00	
50224	Travel/business reimbursements	$3,000.00	$220.42	$3,000.00	$0.00	
	Total Stated Clerk	**$21,399.00**	**$15,708.92**	**$21,805.00**	**$406.00**	
	Other					
50231	Treasurer Annual Salary	$1,000.00	$0.00	$1,000.00	$0.00	
50230	Staff Development	$1,000.00	$227.84	$1,000.00	$0.00	
50235	Contingency	$0.00	$150.00	$600.00	$600.00	
	Total Other	$2,000.00	$377.84	$2,600.00	$600.00	
	Total Personnel	**$223,752.00**	**$173,788.46**	**$230,039.00**	**$6,287.00**	

ATTACHMENT B - 2018 Proposed Budget (Continued)

	Preparation for Ministry (#104)					
50605	Annual Consultations & other	$2,000.00	$310.40	$400.00	($1,600.00)	See note line 40281
50606	Career counseling	$600.00	$0.00	$600.00	$0.00	
50608	Scholarships & Grants	$9,000.00	$3,000.00	$400.00	($8,600.00)	See note line 40281
50609	Midwest Career Center donation	$400.00	$0.00	$400.00	$0.00	
50610	CRE Training Program	$2,500.00	$0.00	$1,500.00	($1,000.00)	
	Preparation for Ministry Total	**$14,500.00**	**$3,310.40**	**$3,300.00**	**($11,200.00)**	
	Commission on Ministry (#105)					
50701	Shared grants & emergency	$5,000.00	$3,000.00	$2,500.00	($2,500.00)	
50703	Disciplinary procedure expenses	$2,500.00	$0.00	$2,500.00	$0.00	
50704	Care & Professional development-Clergy/CRE/(	$6,000.00	$2,499.99	$4,000.00	($2,000.00)	See note line 40282
50707	Training	$2,500.00	$200.09	$500.00	($2,000.00)	
	Committee on Ministry total	**$16,000.00**	**$5,700.08**	**$9,500.00**	**($6,500.00)**	
	Mission Coordinating Committee					
TBD1	Mission Grants	$0.00	$0.00	$2,500.00	$2,500.00	Formerly part of line 50701
50910	Missionary Designated Support	$4,000.00	$0.00	$4,000.00	$0.00	Formerly under Coordinating Team
TBD2	Disaster Preparedness Team	$0.00	$0.00	$1,000.00	$1,000.00	
	Mission Coordinating Committee total	**$4,000.00**	**$0.00**	**$7,500.00**	**$3,500.00**	
	Council / Coordinating Team (#107)					
50905	2015 Youth Triennium	$3,000.00	$0.00	$3,000.00	$0.00	
50906	Alma Youth Mix expenses	$1,000.00	$0.00	$1,000.00	$0.00	
50907	Leadership Development	$1,000.00	$0.00	$300.00	($700.00)	use designated funds off-budget
50912	Alma College Chaplaincy	$2,500.00	$0.00	$2,500.00	$0.00	
50995	CT meetings/moderatorial expenses	$2,500.00	$1,145.00	$2,500.00	$0.00	
	Coordinating Team total	**$10,000.00**	**$1,145.00**	**$9,300.00**	**($700.00)**	
	Board of Trustees (#108)					
50312	Annual audit	$6,300.00	$3,475.00	$5,000.00	($1,300.00)	based on fin review in 2018; reserve balance for audit in 2019
50313	Legal expenses	$900.00	$0.00	$1,000.00	$100.00	
50314	Insurance	$4,200.00	$1,013.00	$4,200.00	$0.00	
	Trustees total	**$11,400.00**	**$4,488.00**	**$10,200.00**	**($1,200.00)**	

ATTACHMENT B - 2018 Proposed Budget (Continued)

	Other (#110)					
51030	Presbytery meetings	$1,000.00	$1,067.09	$3,000.00	$2,000.00	
51033	Presbytery conferences	$200.00	$681.60	$2,000.00	$1,800.00	
51031	Presbytery Office	$37,500.00	$41,484.70	$45,000.00	$7,500.00	
51032	Publications & website	$10,000.00	$1,833.51	$3,000.00	($7,000.00)	
51034	Standing units administrative expenses	$5,500.00	$1,518.34	$4,000.00	($1,500.00)	
51036	Participation in G.A.	$1,200.00	$0.00	$1,000.00	($200.00)	includes moderator's conference
51040	Permanent Judicial Commission	$100.00	$0.00	$100.00	$0.00	
51404	G.A. per cap	$57,379.59	$44,274.37	$58,206.90	$827.31	
51405	Synod per cap	$25,580.75	$0.00	$24,472.50	($1,108.25)	
51406	G.A. Basic mission	$50,390.00	$63,640.53	$46,107.00	($4,283.00)	see line 40200
51407	Synod Basic Mission	$0.00	$21,540.84	$0.00	$0.00	
51408	Prior Year's Pledge Disbursement	$0.00	$0.00	$0.00	$0.00	
51409	Loan interest payment	$7,167.79	$0.00	$0.00	($7,167.79)	
51410	Loan principal payment	$5,607.90	$0.00	$0.00	($5,607.90)	
	Total Other	**$201,626.03**	**$176,040.98**	**$186,886.40**	($14,739.63)	
	Budget sub-total	**$481,278.03**	**$364,472.92**	**$456,725.40**	**($24,552.63)**	
52002	Non-budgeted expenditures	$0.00	$113.75	$0.00	$0.00	
52105	GP Search Committee	$0.00	$0.00	$0.00	$0.00	
52004	Other MTS: Presbytery	$0.00	$0.00	$0.00	$0.00	
52005	Other MTS: Synod	$0.00	$1,040.22	$0.00	$0.00	
52006	Other MTS: GA	$0.00	$74,839.40	$0.00	$0.00	
52009	Transfer Out	$0.00	$0.00	$0.00	$0.00	
	Total Miscellaneous	$0.00	$75,993.37	$0.00	$0.00	
	Grand total	**$481,278.03**	**$440,466.29**	**$456,725.40**	**($24,552.63)**	