

(Preliminary minutes – subject to approval by Presbytery of Lake Huron)

PRESBYTERY OF LAKE HURON
Stated Meeting – December 4, 2018

The Presbytery of Lake Huron was called to order with prayer by the Moderator, the Rev. Desiree Lawson, at 9:30 a.m., on Tuesday, December 4, 2018, at Trinity United Presbyterian Church, Flint, Michigan.

The roll was taken, and the moderator announced that a quorum was present.
[ATTACHMENT A]

Welcome by the host pastor was given by the Rev. Desiree Lawson.

MOTION WAS SUSTAINED to adopt the docket as amended.

Visitors, new clergy and elder commissioners were introduced.

MOTION WAS SUSTAINED to seat the following as Corresponding Members: The Rev. Chris Roseland (Ohio Valley), and Elders Mary Lloyd (Presbytery of Detroit) and Ruthenia Henderson (Presbytery of Detroit).

MOTION WAS SUSTAINED to approve the Consent Agenda which included the following:

1. Approve the minutes of the September 20, 2018 Stated Meeting
2. Approve the request of the Ithaca Lafayette Presbyterian Church for an exception to G-2.0404 so that they may elect a ruling elder to serve more than two consecutive terms.

WORSHIP included a **CELEBRATION OF THE LORD'S SUPPER**, sermon led by the Rev. Desiree Lawson, and an **OFFERING** to Presbyterian Disaster Assistance: Hurricane Relief for Florence and Michael.

A short **BREAK** was taken prior to the Equipping for Ministry workshop.

EQUIPPING TIME was led by the Rev. Chris Roseland, Elders Mary Lloyd and Ruthenia Henderson and Darlene Kuster.

Adjourned for lunch at 12:30 pm.

Reconvened at 1:15 pm.

The **INSTALLATION OF OFFICERS** took place. Elder Chris Wolf was installed as the new Moderator and the Rev. Dr. Rhonda Myers was installed as the new Vice Moderator.

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The new Moderator, Elder Chris Wolf, assumed the chair.

The outgoing Moderator, the Rev. Desiree Lawson, was formerly thanked for her service and presented with a gift of appreciation.

The **MISSION COORDINATING COMMITTEE** report was given by the Rev. Jim Offrink and Elder Doug Byron.

The **WARREN AVENUE ADMINISTRATIVE COMMISSION** report was given by Elders Bill Bowen and Roger Scovill and the Rev. Jim Williams.

The Administrative Commission recommended and presbytery approved:

1. Effective December 4, 2018:
 - a. Dissolve the ecclesiastical entity of the Saginaw Warren Avenue Presbyterian Church.
 - b. The Presbytery will assume original jurisdiction of the Saginaw Warren Avenue Presbyterian Church corporation.
 - c. Appoint the current Administrative Commission as the trustees of the Saginaw Warren Avenue Presbyterian Church corporation and extend the charge of the Administrative Commission until such time as the property is disposed of.

A celebration of the ministry of Saginaw Warren Avenue Presbyterian Church followed.

The **PRESBYTERY COUNCIL** report was given by Elder CJ Merriman.

The Presbytery Council recommended and presbytery approved:

1. Adoption of the 2019 budget as approved by the Presbytery Council [ATTACHMENT B].

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2. Amending the Terms of Call for the Executive Presbyter and to designate the clergy housing allowance for 2019:

| | | |
|--|---------------------------------------|-----------------------|
| Cash Salary | \$51,296 - (↓\$1,176) } | |
| Housing Allowance | \$32,000 - (↑\$2,000) } | \$824 = (1% increase) |
| Full pension/medical/ Supplemental life insurance | | |
| Vacation Time | 4 weeks including 4 Sundays | |
| Study Leave | 2 weeks including 2 Sundays | |
| Professional Expenses | and \$10,000 with mileage at IRS Rate | |
| Travel Reimbursement | | |
| Study Leave Allowance | \$3,000 | |

3. The recommended changes in compensation for the Stated Clerk:

| Stated Clerk: | 2018 | 2019 |
|------------------------------------|----------|----------|
| Salary | \$17,469 | \$17,644 |
| SECA/Medical | \$1,336 | \$1,350 |
| Travel and business reimbursements | \$3,000 | \$3,000 |
| Total | \$21,805 | \$21,994 |

The Executive Presbyter and the Stated Clerk recused themselves during the discussion and vote on their compensation changes.

The Presbytery Council presented the following items for information:

1. Approved the reassigning of \$3,540 from account #000-000-21510 (Health Care Credit) to account #000-110-51031 (Presbytery Office) to cover the purchase of POMA (database) and QuickBooks (financials) software plus installation and training for the Presbytery Office.
2. Approved the purchase of the following for the Presbytery Office:
 - The Presbytery Office Managers Assistant (POMA) software (database),
 - QuickBooks Premier Non Profit Desktop Edition, 2019, 3 user,
 - QuickBooks Desktop enhanced payroll add-on (financials), and
 - QuickBooks training and customization for three users in an amount not to exceed \$5,000. Funds from account #000-000-21510 (Health Care Credit) and account #000-110-51031 (Presbytery Office) would be used to cover costs.
3. Approved the 2019 budget with minor amendments, refactoring presbytery per capita at \$16.57.

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4. Approved the transfer of \$2,500 from account #000-106-50909 (Mission Coordinating Committee Mission Grants) and create a Designated Use Account (DUA) for future use. Creating a DUA would allow unspent 2018 funds to be utilized in 2019.
5. Approved the December 2018 Presbytery meeting offering be designated to Presbyterian Disaster Assistance: Hurricane Relief for Florence and Michael.
6. Approved \$500 from account #000-000-21497 (Leadership Training) for the Great Lakes Association of Presbyterian Church Educators (GLAPCE) 2019 annual conference and \$500 from account #000-000-21497 (Leadership Training) for scholarships for future conference attendees.

The **COMMISSION ON MINISTRY** report was given by Elder Janie Gugino

The Commission on Ministry reported that it took the following actions on behalf of presbytery and presents them for information:

1. Approved the transfer of the membership of the Revs. Brandt Piper and Leslie Piper upon request.
2. Changed the status of the Rev. Tom Brackbill to Honorably Retired effective December 1, 2018.
3. Appointed the following as Moderators of Session effective immediately:
 - The Rev. Ted McCulloch at Bay City-Westminster
 - The Rev. Philomena Ofori-Nipaah at Caro-First for a period of 6 months
4. Approved the renewal of the contract between Elder Shaun Hardimon and Swartz Creek-Mundy effective August 16, 2018 for a period of one year. Terms are as follows:

| | |
|-------------|---|
| Cash Salary | \$100 per service (Leading worship and preaching on Sunday or holidays) |
| Travel | IRS Rate up to \$1,800 |

The Rev. Dr. Sharlyn Gates will continue as his mentor.

5. Approved Continuing Education funds for a clergy member of presbytery.

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6. Approved the renewal of part-time CRE covenant between Elder Jon Baker and Rosebush-Rosebush for a period of one year, effective October 1, 2018. Terms are as follows:

| | |
|----------------------|---------------------|
| Salary | \$200/week |
| Travel Reimbursement | At current IRS Rate |
| Vacation Allowance | 4 Sundays |

The Rev. Andrew Miller will continue to serve as his mentor.

7. Approved the renewal of the Temporary Supply contract between the Rev. Karen Blatt and Houghton Lake-Kirk of the Lakes effective October 1, 2018 for a period of one year. Terms are as follows:

| | |
|-----------------------|-----------------------------|
| Cash Salary | \$10,850 |
| Travel | \$3,020 at IRS Rate |
| Vacation Time | 4 weeks including 4 Sundays |
| Study Leave | 2 weeks including 2 Sundays |
| Study Leave Allowance | \$165 |

8. Approved the part-time CRE contract renewal between Elder Don Wixson and Crosswell-First effective December 1, 2018 for a period of one year. Terms are as follows:

| | |
|--------------------------|--|
| Salary | \$125/Sunday |
| Social Security/Medicare | N/A |
| Continuing Education | N/A |
| Travel Reimbursement | At current IRS Rate; \$20/hour plus mileage for extra, i.e. hospital visits, shut-in visits, home communions |
| Vacation Allowance | 4 weeks including 4 Sundays |
| Study Leave | 2 week including 2 Sunday |

Responsibilities:

- Lead worship 4-5 times per month
- Administer the Sacrament of the Lord's Supper
- Administer the Sacrament of Baptism
- Moderate Session Meetings
- Perform Marriages
- Other Duties: Hospital visits, shut-in visits, home communions

Time Expectations: Not listed

Specific Days In Ministry: N/A

The Rev. Glenn Grant will continue to serve as his mentor.

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9. Approved the part-time Temporary Relationship contract renewal between the Rev. Ron Vredevelde and Beaverton-First effective January 1, 2019 for a period of one year. Terms are as follows:

| | |
|-----------------------|-----------------------------------|
| Salary | \$24,400 (\$18,100 + Med \$6,300) |
| Housing Allowance | \$3,700 |
| Study Leave Allowance | \$325 |
| Phone Calls | \$300 |
| Professional Expenses | \$500 |
| Travel Reimbursement | At current IRS Rate up to \$300 |
| Medical Reimbursement | Included in Cash Salary |
| Vacation Time | 4 weeks including 4 Sundays |
| Study Leave | 2 weeks including 2 Sundays |

10. Approved the Rev. Matthew Schramm's terms of call as Pastor of Midland-Memorial effective November 26, 2018:

| | |
|-------------------------|---|
| Cash Salary | \$44,500 |
| Housing Allowance | \$44,500 |
| SECA | \$6,809 |
| 403B | \$3,832 |
| Pension/Major Medical | Full per BOP Plan |
| Dental and Supplemental | \$1,808 |
| Death Benefits | |
| Medical Allowance | \$2,000 |
| Study Leave | \$1,500 |
| Professional Expenses | \$1,500 |
| Travel/Mileage | IRS Rate |
| Vacation Time | 4 weeks including 4 Sundays |
| Study Leave Time | 2 weeks including 2 Sundays + General assembly week (every 2 years) |
| Maternity Leave | 6 weeks |
| Moving Costs | None |

The committee commended the church in fulfilling the provisions of the presbytery's Affirmative Action Equal Employment Opportunity Program for the Calling of Pastors, meeting the requirements of the church-wide plan for EEO.

11. Approved the part-time pastoral care contract between the Rev. Mary Anne Evans-Justin and Alma-First effective November 11, 2018 until an Interim Pastor is in place. Terms are as follows:

| | |
|---|---------------------|
| Salary | \$500/month |
| Social Security/Medicare | N/A |
| Continuing Education | N/A |
| Travel Reimbursement | At current IRS Rate |
| Additional reimbursement for extraordinary expenses which would be approved by Session. | |
| Time Expectations: | Not listed |
| Specific Days In Ministry: | N/A |

12. Approved extending the commission of Elder Chris Wolf to include officiating for Communion at Presbytery functions as part of moderatorial responsibilities.

The **EXECUTIVE PRESBYTER** report was given by the Rev. Dr. Dan Saperstein.

The **STATED CLERK** report was given by the Rev. Ted McCulloch.

The Stated Clerk recommended and presbytery approved:

1. The following actions with regard to the review of Session minutes and Church Registers:
 - a. The minutes of the following churches be approved without exception: Alma First; Bay City Westminster; Beaverton First; Birch Run-Taymouth; Croswell First; Davison-St. Andrews; Elkton Chandler; Flint First; Flushing; Grand Blanc Kirkridge; Houghton Lake-Kirk of the Lakes; Kinde-First; Lapeer First; Marlette First; Marlette Second; Midland-Memorial; Mt. Pleasant-First; Rosebush; Saginaw-Countryside Trinity; Saginaw Second; Swartz Creek Mundy; Tawas-Tawas Area; Vassar First; Yale First.
 - b. The minutes of the following churches be approved with exception: Fenton First; Ithaca First; Midland-Chapel Lane.
 - c. The minutes of the following churches were not approved: None
 - d. The church registers for the following churches be approved without exception: Alma First; Bay City Westminster; Beaverton First; Birch Run-Taymouth; Croswell First; Davison-St. Andrews; Elkton Chandler; Flint First; Flushing; Grand Blanc Kirkridge; Houghton Lake-Kirk of the Lakes; Kinde-First; Lapeer First; Marlette First; Marlette Second; Midland-Memorial; Mt. Pleasant-First; Rosebush; Saginaw-Countryside Trinity; Saginaw Second; Swartz Creek Mundy; Tawas-Tawas Area; Vassar First; Yale First.

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- e. The church registers for the following church be approved with exceptions: Fenton First; Ithaca First; Midland-Chapel Lane.
- f. The church registers for the following churches were not approved: None.
- g. The following churches still need to be reviewed: Bay City First; Breckenridge Emerson; Caro-First; Cass City First; Cass City Fraser; Deckerville First; Fairgrove; Fenton-Tyrone; Flint-Trinity United; Flint Unity; Harbor Beach First; Holly; Ithaca-Lafayette; Saginaw First; Saginaw Korean; Saginaw Warren Avenue; Sandusky; Twining Maple Ridge; Uby-First.

The Stated Clerk reported the following items for information:

- 1. The Permanent Judicial Commission of the Presbytery of Lake Huron amended its September 8, 2015 censure of the Rev. James Browne. The report will be included in the permanent minutes of this meeting.
- 2. The Stated Clerk received the following resignation: Elder Kathleen Rowe, Tawas Area Presbyterian Church, from the Commission on Ministry.
- 3. Reminder: 2018 Per Capita rate will be \$28.77 per member. That's based on the church membership at the end of 2017. We are unable to make any adjustments for membership changes that did not get reported through the General Assembly statistics.
- 4. IRS business mileage rate for 2019 has **not** been released as of yet.
- 5. The online statistical reporting for the PCUSA 2017 Session Annual Statistical Report is available. The web address is <http://oga.pcusa.org/stats>. Please have your Sessions approve the statistical report as soon after December 31 as is possible. The deadline for Statistical Reports will be in **February 15, 2019**. After that date, the online system will no longer be available. Password and login information is the same as last year unless you changed it. If you have any questions or cannot locate your password/login information, please do not wait until the last minute. Contact Ted McCulloch, Stated Clerk or Staci Percy, Recording Clerk at the Presbytery office for assistance.
- 6. Meeting dates and locations are accepted for 2019 Presbytery Meetings:

| | |
|---|-----------------------|
| March 2 (Please note this is a Saturday) | Grand Blanc-Kirkridge |
| June 4 | Saginaw-First |
| September 17, 2019 | Mt. Pleasant-First |
| December 3, 2019 | Fenton-First |

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If you are interested in hosting a Presbytery meeting, please **e-mail** the Stated Clerk's office – tmcculloch@presbylh.org. All meetings start at 9:30 AM. The Presbytery prefers that meeting host churches be handicap accessible.

Attendees were encouraged to complete their feedback forms prior to leaving.

The meeting adjourned following prayer by the Moderator at 2:25 pm.

The next stated meeting of the Presbytery of Lake Huron will be held Saturday, March 2, 2019 at Kirkridge Presbyterian Church, Grand Blanc, Michigan, beginning at 9:30 a.m.

Respectfully Submitted,

Ted McCulloch
Stated Clerk

ATTACHMENT A – Attendance

| NAME OF MINISTER | <u>Present</u> | <u>Excused</u> | <u>Absent</u> | NAME OF MINISTER | <u>Present</u> | <u>Excused</u> | <u>Absent</u> |
|------------------------------|-----------------------|-----------------------|----------------------|-------------------------|-----------------------|-----------------------|----------------------|
| Abel, Doug | 1 | | | Moon, Hakbae | 1 | | |
| Ahn, Daniel (HR) | | 1 | | Myers, David | 1 | | |
| Becker, John (HR) | | 1 | | Myers, Rhonda | 1 | | |
| Blackburn, David (HR) | | 1 | | Neumann, James | 1 | | |
| Blatt, Karen (HR) | 1 | | | Neuville, Donald (HR) | | 1 | |
| Borycz, Edward (HR) | | 1 | | Novak, Joseph | | 1 | |
| Brackbill, Thomas (HR) | | 1 | | Offrink, James (HR) | 1 | | |
| Brooks, Alexander (HR) | | 1 | | Ofori-Nipaah, Philomena | 1 | | |
| Browne, Jim (HR) | | 1 | | Pak, Shimon | 1 | | |
| Browne, Roger (HR) | | 1 | | Park, Dong Won (HR) | | 1 | |
| Carnes, Lindsey | 1 | | | Parker, Kenneth (HR) | | 1 | |
| Carnes, Robbie | | 1 | | Peterson, Alex | 1 | | |
| Chambers, Janice (HR) | | 1 | | Peterson, Theresa | 1 | | |
| Chang, Catherine | | 1 | | Piper, Brant (HR) | | 1 | |
| Clark, Bert (HR) | | 1 | | Piper, Leslie | 1 | | |
| Cundiff, Thomas (HR) | | 1 | | Rasmussen-Baker, Jill | | 1 | |
| Cunningham, Bruce (HR) | | 1 | | Russell, Dawn | 1 | | |
| Der-Garabedian, Lucy | | 1 | | Russell, Peter (HR) | | 1 | |
| Duncan, Annie | 1 | | | Saperstein, Dan | 1 | | |
| Emrich, Robert (HR) | | 1 | | Schacher, Tom | | 1 | |
| Eshelman, David (HR) | | 1 | | Schramm, Matthew | 1 | | |
| Evans-Justin, Mary Anne (HR) | | 1 | | Shoemaker, Rodney | | 1 | |
| Gates, Fred (HR) | | 1 | | Shugert, Stephen (HR) | | 1 | |
| Gates, Sharlyn | 1 | | | Snyder, Noel | | 1 | |
| Gillette, George (HR) | | 1 | | Stilwell, Elizabeth | | 1 | |
| Graham, Linda | 1 | | | Stratton, Brian | | 1 | |
| Grant, Glenn | 1 | | | Swihart, Dale (HR) | | 1 | |
| Grimes, Ronald (HR) | | 1 | | Taylor, Robert (HR) | | 1 | |
| Gruening, Katja | 1 | | | Todd, Cassie | 1 | | |
| Hetzl, Kenneth (HR) | | 1 | | Vredeveld, Ron | | 1 | |
| Hunter, Rhashell | | 1 | | Walser, Joseph (HR) | | 1 | |
| Jensen, Christina | | 1 | | Ytterock, Paul | | 1 | |
| Kroener, John Scott | 1 | | | Zaki, Raafat | | 1 | |
| Lawson, Desiree | 1 | | | | | | |
| Lawther, Richard (HR) | | 1 | | Total Present | 27 | | |
| Lee, Hoon Koo | | 1 | | Total Excused | 49 | | |
| Lee, Joungnam | | 1 | | Total Absent | 1 | | |
| Loenshal, Michael | | 1 | | | | | |
| Marquardt, Charles | | 1 | | | | | |
| Mayton, Wally | 1 | | | | | | |
| McCulloch, Ted | 1 | | | | | | |
| McMellen, Larry (HR) | | 1 | | | | | |
| Miller, Andrew | 1 | | | | | | |
| Moody, Chris | | | 1 | | | | |

ATTACHMENT A – Attendance (Continued)

| NAME OF CHURCH | <u>Present</u> | <u>Absent</u> | <u>Elder Commissioner(s) Present</u> |
|------------------------------|-----------------------|----------------------|---|
| Alma-First | | 1 | |
| Bay City-First | | 1 | |
| Bay City-Westminster | 1 | | Karen Schoeppach |
| Beaverton | 1 | | Caroline Johnson |
| Birch Run | 1 | | Lil Ostrom |
| Breckenridge | | 1 | |
| Caro | | 1 | |
| Cass City-First | | 1 | |
| Cass City-Fraser | 1 | | Kim Strunz |
| Croswell | | 1 | |
| Davison | | 1 | |
| Deckerville | | 1 | |
| Elkton-Chandler | | 1 | |
| Fairgrove | | 1 | |
| Fenton-First | 1 | | Janet Stork |
| Fenton-Tyrone | 1 | | Cecila Ladd |
| Flint-First | | 3 | |
| Flint-Trinity United | 1 | | Georgia McCall |
| Flint-Unity | | 1 | |
| Flushing | 1 | | Karen Howe |
| Grand Blanc-Kirkridge | 1 | | Ray Green |
| Harbor Beach | | 1 | |
| Holly | 1 | | Ellen Paulson |
| Houghton Lake | | 1 | |
| Ithaca-First | | 1 | |
| Ithaca-Lafayette | | 1 | |
| Kinde-First | | 1 | |
| Lapeer | 1 | | Art Sieting |
| Linden | | 1 | |
| Marlette-First | 1 | | Judy Hudson |
| Marlette-Second | 1 | | Robert Wood |
| Midland-Chapel Lane | 1 | | Susan Gaul |
| Midland-Memorial | 2 | | Tom Ryden, Linda Kennan |
| Mt. Pleasant | 1 | | Tom Miles |
| Rosebush | | 1 | |
| Saginaw-Countryside Trinity | 1 | | Mary Ann Parker |
| Saginaw-First | 1 | | Janie Gugino |
| Saginaw-Korean | | 1 | |
| Saginaw-Second | 1 | | Doug Byron |
| Saginaw-Warren Avenue | 1 | | Roger Scovill |
| Sandusky | | 1 | |
| Swartz Creek | | 1 | |
| Tawas | 1 | | Andre DeWilde |
| Twining | | 1 | |
| Ubyly | | 1 | |
| Vassar | 1 | | Alex Campbell |
| Yale | | 1 | |
| Total Present | 23 | | |
| Total Represented | 22 | | |
| Total Not Represented | 25 | | |

ATTACHMENT A – Attendance (Continued)

| ELDER MEMBERS | <u>Present</u> | <u>Absent</u> | <u>Excused</u> |
|---|-----------------------|----------------------|-----------------------|
| Andrea Drapp (Trustee) | | | 1 |
| Adam Engel (Presbytery Council) | | | 1 |
| Sarah Martin-Fanone (Presby Council) | | | 1 |
| Doug Gorringer (Presbytery Council) | | | 1 |
| Janie Gugino (COM Moderator) | | | |
| Linda Langrill (Personnel Team Mod) *** | 1 | | |
| Georgia McCall (PW Moderator) *** | | | |
| CJ Merriman (Presbytery Council) | 1 | | |
| Tom Miles (Presbytery Council) *** | | | 1 |
| Delphine Moore (Presbytery Council) | | | 1 |
| Mary Ann Parker (Nominating Team) *** | | | |
| Roger Scovill (Treasurer) *** | | | 1 |
| Total Elder Members | 2 | 0 | 7 |

*** Signed in as Elder Commissioner, did not count here

| COMMISSIONED RULING ELDERS | <u>Present</u> | <u>Absent</u> | <u>Excused</u> |
|-----------------------------------|-----------------------|----------------------|-----------------------|
| Baker, Jon | | | 1 |
| Mark Garavaglia | | | 1 |
| Shaun Hardimon | | | 1 |
| Linda Living-Hawley | | | 1 |
| Liz Long | | | 1 |
| Peggy Ronk | | | 1 |
| Kathleen Rowe | | | 1 |
| Wixson, Don | | | 1 |
| Chris Wolf | 1 | | |
| CRE Attending | 1 | | |
| CRE Not Attending | 0 | | |
| CRE Excused | 8 | | |

MEETING ATTENDANCE TOTALS

| CATEGORY | <u>Present</u> | <u>Absent</u> | <u>Excused</u> |
|-----------------------------------|-----------------------|----------------------|-----------------------|
| Members of Presbytery | 27 | 1 | 49 |
| Corresponding Members | 3 | | |
| Commissioned Ruling Elders | 1 | 0 | 8 |
| Church Commissioners | 23 | 25 | |
| Elder Members | 2 | 0 | 7 |
| Visitors (Including LHP Staff) | 33 | | |
| Total People in Attendance | 89 | | |
| Churches represented | 22 | | |
| Churches not represented | | 25 | |

ATTACHMENT B – Proposed 2019 Budget

| 2019 PROPOSED BUDGET | | | | | | | |
|---------------------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|---|--------------------------|--|
| Act # | Description | 2017 Budget Annual | 2017 Budget Actual | 2018 Budget Annual | 2018 Budget Actual YTD thru 10/2018 | 2019 Projected Budget | 2019 annual budget vs 2018 adopted budget |
| 40100 | Per Capita | \$205,984.07 | \$197,853.52 | \$202,858.00 | \$193,671.42 | \$203,991.04 | \$1,133.04 |
| 40200 | GA Basic mission | \$50,390.00 | \$70,736.98 | \$46,107.00 | \$52,498.99 | | |
| 40210 | Synod Basic Mission | \$0.00 | \$3,324.50 | \$0.00 | \$570.31 | | |
| 40220 | Presbytery Basic mission | \$133,333.00 | \$121,484.32 | \$122,000.00 | \$106,318.09 | \$122,000.00 | \$0.00 |
| 40225 | Prior Year Pledge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 40260 | Joy Fund | \$11,800.00 | \$17,198.06 | \$18,500.00 | \$16,789.66 | \$20,000.00 | \$1,500.00 |
| 40270 | PW of Lake Huron Presbytery | \$1,500.00 | \$622.99 | \$750.00 | \$397.08 | \$750.00 | \$0.00 |
| 40280 | Investment distribution | \$63,520.96 | \$8,182.72 | \$64,142.00 | \$6,016.92 | \$66,736.03 | \$2,594.03 |
| 40281 | Prep for Ministry Fund transfer | \$11,750.00 | \$0.00 | \$0.00 | \$0.00 | | |
| 40283 | Committee on Ministry Fund transfer | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 | | |
| Sub-total income | | \$479,278.03 | \$419,403.09 | \$454,357.00 | \$376,262.47 | \$413,477.07 | \$5,227.07 |
| 40350 | Miscellaneous income | \$2,000.00 | \$2,504.32 | \$2,368.20 | \$981.65 | \$2,800.00 | \$431.80 |
| 40370 | Other MTS: Presbytery | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 40380 | Other MTS: Synod | \$0.00 | \$691.36 | \$0.00 | \$207.05 | \$0.00 | \$0.00 |
| 40390 | Other MTS: GA | \$0.00 | \$90,602.85 | \$0.00 | \$74,648.73 | \$0.00 | \$0.00 |
| 40395 | Gifts in Kind | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 40396 | Gain/Loss on Sale of Church | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sub-total Miscellaneous income | | \$2,000.00 | \$93,798.53 | \$2,368.20 | \$75,837.43 | \$2,800.00 | \$431.80 |
| TOTAL INCOME | | \$481,278.03 | \$513,201.62 | \$456,725.20 | \$452,099.90 | \$416,277.07 | \$5,658.87 |
| DISBURSEMENTS | | | | | | | |
| Executive Presbyter | | | | | | | |
| 50063 | Salary | \$50,855.00 | \$50,855.08 | \$52,472.00 | \$42,060.00 | \$51,296.00 | (\$1,176.00) |
| 50064 | Housing allowance | \$30,000.00 | \$30,000.00 | \$30,000.00 | \$26,666.68 | \$32,000.00 | \$2,000.00 |
| 50065 | Pension/medical/disability/Supp Life | \$25,392.00 | \$25,392.00 | \$27,529.00 | \$22,940.84 | \$30,095.00 | \$2,566.00 |
| 50066 | Travel/business reimbursements | \$10,000.00 | \$9,583.64 | \$10,000.00 | \$6,602.32 | \$10,000.00 | \$0.00 |
| 50067 | Continuing education | \$3,000.00 | \$2,286.61 | \$3,000.00 | \$1,754.37 | \$3,000.00 | \$0.00 |
| Total EP | | \$119,247.00 | \$118,117.33 | \$123,001.00 | \$100,024.21 | \$126,391.00 | \$3,390.00 |
| Financial Secretary | | | | | | | |
| 50141 | Salary | \$20,540.00 | \$15,255.41 | \$18,488.00 | \$12,703.24 | \$18,913.00 | |
| 50142 | Fica/medl | \$1,571.00 | \$1,167.05 | \$1,414.00 | \$1,003.70 | \$1,447.00 | |
| 50143 | Travel expenses | \$1,200.00 | \$0.00 | \$600.00 | \$0.00 | \$600.00 | |
| 50144 | Continuing Education | \$1,500.00 | \$0.00 | \$1,500.00 | \$563.61 | \$1,500.00 | |
| Total Finance Secretary | | \$24,811.00 | \$16,422.46 | \$22,002.00 | \$14,270.55 | \$22,460.00 | \$458.00 |

ATTACHMENT B – Proposed 2019 Budget (Continued)

| 2019 PROPOSED BUDGET | | | | | | | | | |
|---|---------------------------------------|-----------------------|-----------------------|-----------------------|---|--------------------------|--|--|-------------------|
| Acct # | Description | 2017 Budget Annual | 2017 Budget Actual | 2018 Budget Annual | 2018 Budget Actual YTD thru 10/2018 | 2019 Projected Budget | 2019 annual budget vs 2018 adopted budget | | |
| Admin. Assistant/Office Manager | | | | | | | | | |
| 50131 | Wages | \$21,112.00 | \$21,322.00 | \$23,042.00 | \$19,527.84 | \$25,078.00 | | | |
| 50132 | Fica/medi | \$1,615.00 | \$1,631.12 | \$1,763.00 | \$1,493.91 | \$1,918.00 | | | |
| 50134 | Continuing Education | \$500.00 | \$0.00 | \$500.00 | | \$500.00 | | | |
| | Total Administrative Assistant | \$23,227.00 | \$22,953.12 | \$25,305.00 | \$21,021.75 | \$27,496.00 | | | \$2,191.00 |
| Communication Mgr/Recording Clerk: | | | | | | | | | |
| 50161 | Wages | \$29,789.00 | \$30,118.75 | \$31,887.00 | \$26,649.02 | \$32,633.00 | | | |
| 50162 | Fica/medi | \$2,279.00 | \$2,304.13 | \$2,439.00 | \$2,038.50 | \$2,496.00 | | | |
| 50163 | Continuing Education | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | | | |
| | Total Comm Mgr/Recording Clerk | \$33,068.00 | \$32,422.88 | \$35,326.00 | \$28,687.70 | \$36,129.00 | | | \$803.00 |
| Stated Clerk: | | | | | | | | | |
| 50221 | Salary | \$17,126.00 | \$17,242.13 | \$17,469.00 | \$14,557.60 | \$17,644.00 | | | |
| 50222 | Secc/Medi | \$1,273.00 | \$1,319.05 | \$1,336.00 | \$1,113.60 | \$1,350.00 | | | |
| 50224 | Travel/business reimbursements | \$3,000.00 | \$668.18 | \$3,000.00 | \$2,562.89 | \$3,000.00 | | | |
| | Total Stated Clerk | \$21,399.00 | \$19,229.36 | \$21,805.00 | \$18,234.09 | \$21,994.00 | | | \$189.00 |
| Other | | | | | | | | | |
| 50231 | Treasurer Annual Salary | \$1,000.00 | \$1,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 | | | |
| 50230 | Staff Development | \$1,000.00 | \$303.49 | \$1,000.00 | \$884.04 | \$1,000.00 | | | |
| 50235 | Contingency | \$0.00 | \$150.00 | \$600.00 | \$0.00 | \$600.00 | | | |
| | Support staff group life @50k | | | | | \$360.00 | | | |
| | Total Other | \$2,000.00 | \$1,453.49 | \$2,600.00 | \$884.04 | \$2,960.00 | | | \$360.00 |
| | Total Personnel | \$223,752.00 | \$209,145.15 | \$230,039.00 | \$171,651.60 | \$237,430.00 | | | \$7,391.00 |
| Preparation for Ministry (#104) | | | | | | | | | |
| 50605 | Annual Consultations & other | \$2,000.00 | \$310.40 | \$400.00 | \$0.00 | \$400.00 | | | |
| 50606 | Career counseling | \$600.00 | \$0.00 | \$600.00 | \$600.00 | \$600.00 | | | |
| 50608 | Scholarships & Grants | \$9,000.00 | \$0.00 | \$400.00 | \$0.00 | \$400.00 | | | |
| 50609 | Midwest Career Center donation | \$400.00 | \$0.00 | \$400.00 | \$0.00 | \$400.00 | | | |
| 50610 | CRE Training Program | \$2,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | | | |
| | CPM transfers | | | | \$0.00 | | | | |
| | Preparation for Ministry Total | \$14,500.00 | \$310.40 | \$3,300.00 | \$600.00 | \$3,300.00 | | | \$0.00 |

ATTACHMENT B – Proposed 2019 Budget (Continued)

| 2019 PROPOSED BUDGET | | | | | | | | | |
|--|--|-----------------------|-----------------------|-----------------------|---|--------------------------|--|--|---------------------|
| Act # | Description | 2017 Budget Annual | 2017 Budget Actual | 2018 Budget Annual | 2018 Budget Actual YTD thru 10/2018 | 2019 Projected Budget | 2019 annual budget vs 2018 adopted budget | | |
| Commission on Ministry (#105) | | | | | | | | | |
| 50701 | Shared grants & emergency | \$5,000.00 | \$3,000.00 | \$2,500.00 | \$86.25 | \$2,500.00 | | | |
| 50703 | Disciplinary procedure expenses | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | | | |
| 50704 | Care & Professional development-Clergy/CRE/I | \$6,000.00 | \$3,333.32 | \$4,000.00 | \$4,208.67 | \$2,000.00 | | | (\$2,000.00) |
| 50707 | Training | \$2,500.00 | \$200.09 | \$500.00 | \$147.08 | \$500.00 | | | |
| COM transfers | | | | | | | | | |
| Committee on Ministry total | | \$16,000.00 | \$6,533.41 | \$9,500.00 | \$4,442.00 | \$7,500.00 | | | (\$2,000.00) |
| Mission Coordinating Committee (#106) | | | | | | | | | |
| 50909 | Mission Grants | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | | | |
| 50910 | Missionary Designated Support | \$0.00 | \$0.00 | \$4,000.00 | \$243.80 | \$4,000.00 | | | |
| 50911 | Disaster Preparedness Team | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | | | |
| Mission Coordinating Committee total | | \$0.00 | \$0.00 | \$7,500.00 | \$243.80 | \$7,500.00 | | | \$0.00 |
| Presbytery Council/CT (#107) | | | | | | | | | |
| 50905 | Youth Triennium | \$3,000.00 | \$0.00 | \$3,000.00 | \$0.00 | \$3,000.00 | | | |
| 50906 | Alma Youth Mix expenses | \$1,000.00 | \$0.00 | \$1,000.00 | \$1,000.00 | \$1,000.00 | | | |
| 50907 | Leadership Development | \$1,000.00 | \$0.00 | \$300.00 | \$0.00 | \$300.00 | | | |
| 50912 | Alma College Chaplaincy | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | | | |
| 50995 | CT meetings/moderatorial expenses | \$2,500.00 | \$1,777.70 | \$2,500.00 | \$214.07 | \$2,000.00 | | | (\$500.00) |
| Prsbytery Council/CT Team total | | \$10,000.00 | \$1,777.70 | \$9,300.00 | \$1,214.07 | \$8,800.00 | | | (\$500.00) |
| Board of Trustees (#108) | | | | | | | | | |
| 50312 | Annual audit | \$6,300.00 | \$3,475.00 | \$5,000.00 | \$3,000.00 | \$5,000.00 | | | |
| 50313 | Legal expenses | \$900.00 | \$0.00 | \$1,000.00 | 0.00 | \$1,000.00 | | | |
| 50314 | Insurance | \$4,200.00 | \$1,013.00 | \$4,200.00 | \$3,023.75 | \$4,700.00 | | | \$500.00 |
| Trustees total | | \$11,400.00 | \$4,488.00 | \$10,200.00 | \$7,481.62 | \$10,700.00 | | | \$500.00 |

ATTACHMENT B – Proposed 2019 Budget (Continued)

| 2019 PROPOSED BUDGET | | | | | | | | | | | |
|---------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------|--|-----------------------|---|
| Acct # | Description | 2017 Budget | | 2017 Budget | | 2018 Budget | | 2018 Budget | | 2019 Projected Budget | 2019 annual budget vs 2018 adopted budget |
| | | Annual | Actual | Annual | Actual | Annual | Actual YTD thru 10/2018 | Budget | | | |
| Other (#110) | | | | | | | | | | | |
| 51030 | Presbytery meetings | \$1,000.00 | \$1,269.88 | \$3,000.00 | \$1,937.91 | \$3,000.00 | | | | | |
| 51033 | Presbytery conferences | \$200.00 | \$0.00 | \$2,000.00 | \$1,786.23 | \$2,000.00 | | | | | |
| 51031 | Presbytery Office | \$37,500.00 | \$46,978.84 | \$45,000.00 | \$28,353.58 | \$45,000.00 | | | | | |
| 51032 | Publications & website | \$10,000.00 | \$1,983.51 | \$3,000.00 | \$4,364.80 | \$3,000.00 | | | | | |
| 51034 | Standing units administrative expenses | \$5,500.00 | \$1,636.13 | \$4,000.00 | \$1,968.71 | \$3,000.00 | | | | | |
| 51036 | Participation in G.A. | \$1,200.00 | \$482.01 | \$1,000.00 | \$220.50 | \$1,000.00 | | | | | (\$1,000.00) |
| 51040 | Permanent Judicial Commission | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 | | | | | |
| 51404 | G.A. per cap | \$57,379.59 | \$44,274.37 | \$58,206.90 | \$58,206.90 | \$64,833.80 | | | | | \$6,626.90 |
| 51405 | Synod per cap | \$25,580.75 | \$25,580.75 | \$24,472.50 | \$24,446.50 | \$23,543.00 | | | | | (\$929.50) |
| 51406 | G.A. Basic mission | \$50,390.00 | \$71,367.59 | \$46,107.00 | \$44,551.01 | | | | | | |
| 51407 | Synod Basic Mission | \$0.00 | \$3,335.75 | \$0.00 | \$0.00 | | | | | | |
| 51408 | Prior Year's Pledge Disbursement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | \$0.00 |
| 51409 | Loan interest payment | \$7,167.79 | \$0.00 | \$0.00 | \$0.00 | | | | | | |
| 51410 | Loan principal payment | \$5,607.90 | \$0.00 | \$0.00 | \$0.00 | | | | | | |
| Total Other | | \$201,626.03 | \$196,908.83 | \$186,886.40 | \$165,836.14 | \$145,476.80 | | | | | \$4,697.40 |
| Budget sub-total | | \$477,278.03 | \$419,163.49 | \$456,725.40 | \$351,469.23 | \$420,706.80 | | | | | |
| 52002 Non-budgeted expenditures | | \$0.00 | \$1,189.59 | \$0.00 | \$14,035.20 | | | | | | |
| 52105 GP Search Committee | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | |
| 52004 Other MTS: Presbytery | | \$0.00 | \$1,207.30 | \$0.00 | \$0.00 | \$0.00 | | | | | \$0.00 |
| 52005 Other MTS: Synod | | \$0.00 | \$105,402.47 | \$0.00 | \$1,146.31 | | | | | | |
| 52006 Other MTS: GA | | \$0.00 | \$0.00 | \$0.00 | \$106,855.55 | | | | | | |
| 52009 Transfer Out | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | | | | | |
| Total Miscellaneous | | \$0.00 | \$107,799.36 | \$0.00 | \$122,037.06 | \$0.00 | | | | | |
| Grand total | | \$477,278.03 | \$634,762.21 | \$456,725.40 | \$450,948.70 | \$0.00 | | | | | \$10,088.40 |