

Missouri River Valley
Some Background on the Proposed 2020 Budget
October 24, 2019

The Presbytery budget has two main portions: per capita expenditures and ministries expenditures. The per capita portion of the budget is the administrative portion of Presbytery expenses; the ministries portion is, you guessed it, the ministry side of what Presbytery does. The administrative portion of the budget is funded by per capita receipts. The ministries portion of the budget is funded by the pledged mission giving of our congregations.

The Presbytery is in good financial health, with a reserve fund (account 2095.03) in excess of what our policy requires. This fund is the accumulation of the net income of previous years. As of August 31, 2019, the reserve fund was \$683,949.

The Presbytery established a policy of having the equivalent of at least six months operating costs in the reserve fund. As our budgeted operating expenses for 2019 are \$519,206 the reserve fund needs a balance of at least \$214,298.

The deficit spending can be funded by using our reserve fund as follows:

Reserve fund balance, 8/31/19	\$683,949
Less: six - month reserve	<u>259,603</u>
Excess reserve	<u>\$424,346</u>

The proposed 2020 budget increases per capita for PMRV by \$0.10, which is the increase from Synod for 2020 being passed on to our member churches. If there is a deficit between the revenues received and the expenses, reserve funds will be used.

This budget includes spending proposals from the Mission Committee approved at a prior meeting.

The Presbytery has not received general mission pledges from congregations yet (they are not due until January 2020) and so the budgeted amount for Presbytery Mission/Ministries Receipts (account 4011) is our hope. The Committee had input from most all the Committees and has decided to recommend that, based on prior year pledges from our member churches, no increase in spending has been budgeted for needed ministry and programs to assist our congregations. We need our churches to respond generously to allow for programs conducted by PMRV to continue to support or combined efforts. We are a connectional Church and can do more together that separate.

Peace and Blessings,

Greg Miller, Chair
Stewardship of Resources Committee

The Presbytery of Missouri River Valley
Proposed Budget 2020 (with prior year comparisons)

					Actual			
					Year to date			
					<u>2018</u>	<u>2019</u>	<u>8/31/2019</u>	<u>2020</u>
INCOME								
					<u>2020</u>			
4001	Per Capita Receipts	6,553 members	\$39.65 Per Capita	276,091	274,234	235,124	259,826	
4101	Synod Staff Support			16,402	11,000	10,115	9,900	
4801	Interest Income			7,500	8,500	6,831	8,500	
4940	Transfer from Miller Park Fund			62,500	42,100		18,775	
4940	Transfer from Restricted Fund C			18,000	25,836		25,836	
4901	Transfer from the Reserve Fund			49,331	62,862		1,291	
4940	Transfer from ACF/Congregational support				22,675		46,000	
Total				429,824	447,207	252,070	370,128	
4011	Presbytery Mission/Ministries Receipts			75,000	75,000	53,559	75,000	
Total				<u>\$504,824</u>	<u>\$522,207</u>	<u>\$305,629</u>	<u>\$445,128</u>	

PER CAPITA EXPENDITURES								
					<u>2020</u>			
Higher Governing Bodies		6,553 members	\$25.20 PMRV					
5000	General Assembly Per Capita		\$8.95 GA	55,679	61,379	61,379	58,649	
5010	Synod of Lakes and Prairies Per Capita		\$5.50 Synod	38,896	37,033	37,033	36,042	
Total				<u>\$94,575</u>	<u>\$98,412</u>	<u>\$98,412</u>	<u>\$94,691</u>	

Presbytery								
5100	Moderator Expenses			1,000	1,000	0	1,000	
5110	Committees & Council Expenses			6,500	6,500	2,560	6,500	
5140	Legal Services			1,000	1,000	0	1,000	
5150	Audit/Review Services			3,000	3,000	0	3,000	
5170	Presbytery Travel / General Assembly Expenses			5,000	1,500	-57	1,500	
5180	Accounting Services			4,800	0	0	0	
5190	Presbytery Staff Search			500	100	0	100	
Total				<u>\$21,800</u>	<u>\$13,100</u>	<u>\$2,503</u>	<u>\$13,100</u>	

The Presbytery Office								
5210	Utilities			3,000	3,000	1,795	3,000	
5230	Building Repairs & Maintenance			2,500	2,500	1,437	2,500	
5240	Insurance			4,500	4,500	3,149	4,500	
5251	Office Supplies			1,100	1,000	594	1,000	
5252	Postage			1,700	1,500	997	1,500	
5253	Telephone			6,000	5,000	1,993	5,000	
5254	Office Equipment Maintenance & Replacement			2,500	2,500	1,831	2,500	
5259	Office Expenses			1,000	1,000	147	1,000	
Total				<u>\$22,300</u>	<u>\$21,000</u>	<u>\$11,945</u>	<u>\$21,000</u>	

The Presbytery of Missouri River Valley

Proposed 2020 Budget

		<u>2018</u>	<u>2019</u>	Actual <u>Year to date</u> <u>8/31/2019</u>	<u>2020</u>
<u>Personnel</u>					
6601	Salary - EP	86,594	89,636	59,757	27,755
6605	Interim Executive Presbyter				29,184
6602	Salary - Stated Clerk	23,292	24,840	16,560	26,082
6603	Salary - Administrative Assistant	28,080	29,343	20,470	12,226
6606	Interim Administrative Assistant				14,672
6608	Wages - Custodian	4,272	4,271	2,847	4,271
6609	Wages - Part Time Assistant	2,730	2,835	1,580	2,835
6813	Communications Coordinator	3,000			
6815	Wages - Accounting assistant		3,640	123	3,640
6620	EP - Pension & Annuity	30,210	31,252	14,758	12,541
6621	Adm Assistant - Pension & annuity	10,390	10,857	7,238	4,524
6622	FICA	4,040	4,640	3,181	3,707
6624	EP Mileage & Expenses	11,000	11,500	8,959	5,000
6623	EP Continuing Education	3,000	3,000	1,442	1,500
6625	Stated Clerk Expenses	2,800	6,800	1,730	6,800
6626	Administrative Assistant Expenses	300	300	98	300
	Total	<u>\$209,708</u>	<u>\$222,913</u>	<u>\$138,742</u>	<u>\$155,036</u>
<u>Communication</u>					
5310	Communication With Congregations	1,400	1,400	0	1,400
5330	Presbytery Web Site	2,160	2,160	1,260	2,160
	Total	<u>\$3,560</u>	<u>\$3,560</u>	<u>\$1,260</u>	<u>\$3,560</u>
	Total Per Capita Expenditures	\$351,943	\$358,985	\$252,861	\$287,387

MINISTRIES EXPENDITURES

Social Justice and Peacemaking

5410	Education, Interpretation & Programs	1,300	1,300	871	1,300
	Total	<u>\$1,300</u>	<u>\$1,300</u>	<u>\$871</u>	<u>\$1,300</u>

Faith Education and Leadership Development

5520	Camp / Synod School Scholarships	2,220	2,220	780	2,220
5530	Education & Educators' Support	1,440	1,440	331	1,440
5550	Curriculum Advocate	120	120		120
5560	Resource Center Materials	720	720		720
5570	Educational Ministry Events	1,800	1,800		1,800
5573	Pastor's Winter School	1,200	1,200		1,200
5575	Leadership Development (APCE)	2,280	2,280	450	2,280
5790	Calvin Crest Camp & Conference	20,000	20,000	10,644	20,000
6110	Presbyterian Older Adult Ministry	1,000			1,000
5576	Congregational Vitality Sessions (net of Syd Grant)	6,000	6,000	3,165	
	Total	<u>\$36,780</u>	<u>\$35,780</u>	<u>\$15,370</u>	<u>\$30,780</u>

**The Presbytery of Missouri River Valley
Proposed 2020 Budget**

		Actual			
				Year to date	
		<u>2018</u>	<u>2019</u>	<u>8/31/2019</u>	<u>2020</u>
<u>Youth Ministry</u>					
5540	Youth & Young Adult Work	200	200		200
5580	Youth National Events	5,000	5,000	5,000	5,000
5585	Presbyterian Youth Workers	200	200		200
	Total	<u>\$5,400</u>	<u>\$5,400</u>	<u>\$5,000</u>	<u>\$5,400</u>
<u>Presbyterian Mission Ministries</u>					
5440	Central American Inter-Presbytery Relations	1,000	1,000		1,000
5750	Mini-Grants	8,000	8,000	1,000	8,000
5772	Help Adult Services	5,000	5,000	2,500	5,000
5776	Crossroad Connection	2,500	2,500	1,250	2,500
5778	World Mission	1,500	1,500		1,500
6130	Sudanese and Arabic Fellowship				
	Salary & Benefits - Michael Kuach	18,000	25,836	17,224	25,836
	Salary & Benefits - Rev. Emad Tawadrous	62,571	64,775	42,936	64,775
6160	Diacnia Connection	500			
	Total	<u>\$99,071</u>	<u>\$108,611</u>	<u>\$64,910</u>	<u>\$108,611</u>
<u>Committee on Ministry</u>					
6010	Education/Vocation Assitance/Background checks	800	800	0	4,320
6050	COM Event	340	340		340
5420	Emergency Fund	340	340		340
	Total	<u>\$1,480</u>	<u>\$1,480</u>	<u>\$0</u>	<u>\$5,000</u>
<u>Evangelism & Discipleship</u>					
6105	New Ventures/Dream Grant	2,500		0	0
6115	Evangelism & Media	3,000	1,000		0
	Total	<u>\$5,500</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$0</u>

**The Presbytery of Missouri River Valley
Proposed 2020 Budget**

		Actual		
	2018	2019	Year to date 8/31/2019	2020
<u>Committee on Preparation for Ministry</u>				
6210 Candidates	1,500	3,000		3,000
6230 Lay Pastors		1,500		1,500
6240 CPM Training		500		500
Total	<u>\$1,500</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>
<u>Spirituality, Theology and Worship</u>				
6310 Program Resources	170	150		150
6340 Spirituality, Theology and Worship events	1,680	1,500		1,500
Total	<u>\$1,850</u>	<u>\$1,650</u>	<u>\$0</u>	<u>\$1,650</u>
Total Ministries Expenditures	\$152,881	\$160,221	\$86,151	\$157,741
TOTAL EXPENDITURES				
Total Per Capita Expenditures	\$351,943	\$358,985	\$252,861	\$287,387
Total Ministries Expenditures	\$152,881	\$160,221	\$86,151	\$157,741
Total	\$504,824	\$519,206	\$339,012	\$445,128