

PRESBYTERY OF MACKINAC  
 Operating Fund 2020 Budget Worksheet  
 for the year ending December 31, 2020

Account		2018	Amended	2019	Projected	Proposed
A/C #	Name	Actual	2019 Budget	Actual Thru 06/30/19	2019 Totals	2020 Budget
4000	<b>Revenues</b>					
4110	Per Capita, total *	\$ 170,751	\$ 160,000	\$ 102,635	\$ 159,184	\$ 160,000 *
4111	Per Capita, GA's share *	(34,762)	(41,618)	(24,173)	(37,488)	(41,618)
4112	Per Capita, Synod's share *	(14,577)	(15,113)	(8,778)	(13,610)	(15,113)
	<b>Per Capita retained by Presbytery</b>	<u>121,412</u>	<u>103,269</u>	<u>69,684</u>	<u>108,086</u>	<u>103,269</u>
4120	Basic mission	49,304	60,000	35,638	74,586	(a)
4122	Donations for Presby Pt Camp	249	150	300	500	(a)
4123	Donations for Angel Mission	-	150	-	-	100
4131	Synod of the Covenant	5,320	15,000	2,540	-	5,000
4150	James Joy will	19,068	5,000	8,079	15,000	15,000
4160	Expense donations	211	1,000	-	-	200
4161	Presbytery meeting lunch	(421)	600	(546)	(700)	200
4140	Mackinac Presbytery women	218	600	-	400	400
4130	Special gifts, peacemaking	-	-	-	-	-
4162	Polity books	-	-	98	100	-
4163	Book of order	-	-	876	1,000	-
4165	Background checks	-	-	15	15	50
4170	Redpath insurance reimbursement	977	900	1,026	1,026	900
4121	Designated missions	-	-	-	-	-
4180	Miscellaneous	429	-	2	50	100
	Vitaq! congregations grant	-	-	-	-	12,000
4000	<b>Total revenues</b>	<u>196,767</u>	<u>186,669</u>	<u>117,712</u>	<u>200,063</u>	<u>137,219</u>

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A/C #	Account Name	2018 Actual	Amended 2019 Budget	2019 Actual Thru 06/30/19	Projected 2019 Totals	Proposed 2020 Budget	
<b>Expenses, Programs &amp; Outreach</b>							
Committee on Missions							
5101	Mission committee expenses	-	200	-	100	(b)	
5102	Angel Mission Free Store	11,126	12,000	6,000	12,000	(a)	(a) In separate Mission Fund budget
5103	Presbytery Point Camp	19,376	20,000	10,343	20,000	(a)	
5104	Mission scholarships	-	-	-	-	(a)	
5106	Congregational ministry grants	1,000	3,000	1,000	2,000	(a)	
5107	Peacekeeping missions grant	-	-	-	-	(a)	
5313	Theological Education Fund	-	200	-	200	(a)	
	Total committee on missions	31,502	35,400	17,343	34,100	-	
Education & leadership Development							
5301	Education & leadership committee expenses	115	500	-	-	(b)	(b) Included with committee expenses under operating committee expenses
5306	Boundary Workshops	-	150	-	-	-	
5312	Three Lakes Lay Academy	1,000	-	-	-	-	
5314	Recognition and celebration	105	-	30	50	(d)	(d) included wqith personnel expenses
	Total education & leadership development	1,220	650	30	50	-	
Worshiping Communities							
5501	Worshiping Communities committee expenses	92	100	-	100	(b)	
	New church development	-	-	-	-	-	
	Church development grants	-	-	-	-	-	
5504	Campus ministry *	20,993	23,100	11,550	23,100	(a)	
5505	Church support & emergency grants	-	2,000	500	2,000	(e)	
	Youth ministry	-	-	-	-	-	
5509	Vital Congregations	-	-	357	12,500	(e)	(e) Included with other operating expenses
5512	Campus Ministry - Designated (Stalwart)	1,140	-	1,026	1,026	(a)	
5511	Total worshiping communities	22,225	25,200	13,433	38,726	-	
	Total program & outreach expenses	77,172	61,250	30,806	72,876	-	

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A/C #	Account Name	2018 Actual	Amended 2019 Budget	2019 Actual Thru 06/30/19	Projected 2019 Totals	Proposed 2020 Budget
<b>Expenses, Operations</b>						
Personnel expenses						
6101	Salary and wages (detail below)	55,600	62,482	30,794	61,588	63,860
6102	General presbyter's housing (detail below)	-	-	-	-	-
6103	Board of pensions (detail below)	2,090	5,018	2,931	5,862	5,500
6104	Payroll taxes (on clerk's and off. mgr's pay only)	3,490	3,820	1,853	3,706	3,600
6105	Payroll taxes, Medicare	816	750	433	866	800
6106	Worker's compensation insurance	477	800	(71)	450	800
6107	Executive travel & professional expenses	-	-	-	-	-
6108a	Office manager travel expenses	1,550	1,500	575	1,150	1,100
6108b	Office manager professional expenses				1,000	500
6109a	Stated clerk travel expenses	832	1,500	-	1,800	1,700
6109b	Stated clerk professional expenses	1,518			1,800	1,700
6110	QuickBooks payroll fee	502	900	470	940	500
5314	Recognition and celebration				-	150
6115	Personnel Expenses Other	2,500	750	4	100	500
				-		-
6100	Total personnel	<u>69,375</u>	<u>77,520</u>	<u>36,989</u>	<u>79,262</u>	<u>80,710</u>

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A/C #	Account Name	2018 Actual	Amended 2019 Budget	2019 Actual Thru 06/30/19	Projected 2019 Totals	Proposed 2020 Budget
6200	Other operating expenses					
6201	Office condo association dues	2,766	2,800	1,383	2,766	2,800
6202	Utilities	963	1,000	565	1,130	1,000
6203	Telephone	2,411	2,400	1,058	2,116	2,400
6204	Web site / internet service	1,645	1,800	662	1,324	1,500
6205	Postage	439	500	395	790	500
6206	Office supplies	1,125	1,000	1,054	2,108	1,500
6207	General insurance	1,832	2,400	1,924	2,400	2,400
6208	Legal & financial review	3,650	2,500	-	1,500	1,800
6209	Maintenance	430	1,000	598	1,000	1,000
6210	Subscriptions and publications	35	180	64	150	150
5509	Vital Congregations	-	-	-	-	12,200
5505	Church support & emergency grants	-	-	-	-	2,000
6211	Miscellaneous	230	100	-	100	100
6299	Capital outlay	1,291	3,000	615	615	3,000
6200	Total other operating	16,817	18,680	8,318	15,999	32,350
6400	Operating committee expenses					
6401	COM meeting expenses	484	1,500	308	1,500	1,500
6402	COM service to churches	2,482	3,000	129	3,000	3,000
5311	COM preparation for ministry	-	1,000	-	1,000	1,000
6403	Personnel committee expenses	-	200	-	200	200
6404	Budget & finance committee expenses	91	300	122	300	300
6409	Nomination committee expenses	-	100	-	100	100
6410	Session records committee expenses	-	100	-	100	100
	Presbyterian Women	-	-	-	-	-
5501	Worshiping Communities committee expenses	-	-	-	-	100
5301	Education & leadership committee expenses	-	-	-	-	200
5101	Mission committee expenses	-	-	-	-	100
6413	Permanent judicial commission expenses	-	250	-	100	100
6400	Total operating committees	3,057	6,450	559	6,300	6,700

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6300	Presbytery, Synod & GA expenses					
6301	Presbytery meeting expenses	3,255	6,000	484	2,000	3,000
6304	Coordinating council expenses	3,025	2,000	436	1,000	1,000
6305	Moderator's expenses	1,674	1,000	-	2,000	1,000
6306	Other Presbytery, Synod & GA expense	1,173	500	-	500	1,500
6300	Total Presbytery, Synod & GA	<u>9,127</u>	<u>9,500</u>	<u>920</u>	<u>5,500</u>	<u>6,500</u>
6501	Transfers					
	Transfers from Restricted Fund					
	Total Transfers from Restricted Fund					
7102	Transfers to Restricted Fund		-	50,000	50,000	-
	Total operating expenses	<u>98,376</u>	<u>112,150</u>	<u>96,786</u>	<u>157,061</u>	<u>126,260</u>
	Total expenses	<u>175,548</u>	<u>173,400</u>	<u>127,592</u>	<u>229,937</u>	<u>126,260</u>
	Excess (deficiency) revenues vs. expenses & transfer	<u>\$ 21,219</u>	<u>13,269</u>	<u>\$ (9,880)</u>	<u>\$ (29,874)</u>	<u>\$ 10,959</u>

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A/C #	Account Name	2018 Actual	Amended 2019 Budget	2019 Actual Thru 06/30/19	Projected 2019 Totals	Proposed 2020 Budget
Recap:	Excess of revenue vs expenses before transfer			40,120		
	Less transfer			<u>(50,000)</u>		
	Excess (deficiency) revenues vs. expenses & transfer			<u><u>(9,880)</u></u>		
* - Campus ministry detail:						
	Lake State		6,600			6,600
	Northern Michigan University		10,500			10,500
	Bay De Noc Community College		<u>6,000</u>			<u>6,000</u>
	Total		<u><u>23,100</u></u>			<u><u>23,100</u></u>
b - Salaries, by position:						
	General presbyter					
	Presbytery Executive					
	Office manager		43,982			45,000
	Stated clerk		<u>18,500</u>			<u>18,860</u>
	Total salaries		<u><u>62,482</u></u>			<u><u>63,860</u></u>
d - Housing allowance:						
	General presbyter (11 months in 2016)					
f-						
	Total housing allowance					
c - Board of pensions, by position:						
	General presbyter					-
	Office Manager		5,018			<u>5,500</u>
	Total board of pensions		<u>5,018</u>			<u><u>5,500</u></u>

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A/C #	Account Name	2018 Actual	Amended 2019 Budget	2019 Actual Thru 06/30/19	Projected 2019 Totals	Proposed 2020 Budget
	* - Per capita:		<u>2019</u>			<u>2020</u>
	GA, as assessed		\$ 8.95			\$ 8.95
	Synod		3.25			3.25
	Presbytery		25.80			25.80
	Total		<u>\$ 38.00</u>			<u>\$ 38.00</u>
	Membership		<u>4,650</u>			<u>4,625</u>

PRESBYTERY OF MACKINAC  
Mission Fund 2020 Budget Worksheet  
for the year ending December 31, 2020

		Operating Fund Data for Comparison Purposes				
Account		2018	Amended	2019	Projected	Proposed
A/C #	Name	Actual	2019	Actual Thru	2019	2020
		Budget		06/30/19	Totals	Budget
<b>Revenues</b>						
4120	Basic mission	\$ 49,304	\$ 60,000	\$ 35,638	\$ 74,586	\$ 70,000
4122	Donations for Presby Pt Camp	249	150	300	500	500
4123	Donations for Angel Mission	-	150	-	-	-
	Donation for Anchor House ^				1,026	1,026
	Total mission revenue				<u>76,112</u>	<u>71,526</u>
<b>Expenses</b>						
5102	Angel Mission Free Store	11,126	12,000	6,000	12,000	12,000
5103	Presbytery Point Camp	19,376	20,000	10,343	20,000	20,000
5104	Mission scholarships	-	-	-	-	-
5106	Congregational ministry grants	1,000	3,000	1,000	2,000	2,000
5107	Peacekeeping missions grant	-	-	-	-	-
5313	Theological Education Fund	-	200	-	200	200
5504	Campus ministry *	20,993	23,100	11,550	22,074	22,074
5512	Campus Ministry - Designated (Stalwart)	1,140	-	1,026	1,026	1,026
	Total mission expenses				<u>57,300</u>	<u>57,300</u>
	Budgetted revenues over budgeted expenses				<u>\$ 18,812</u>	<u>\$ 14,226</u>
* - Campus ministry detail:						
	Lake State, Anchor House		\$ 6,600		\$ 6,600	\$ 6,600
	Less campus ministry grant paid directly to					
	Anchor House by Stalwart in lieu of per capita ^				<u>(1,026)</u>	<u>(1,026)</u>
					5,574	5,574
	Northern Michigan University		10,500		10,500	10,500
	Bay De Noc Community College		6,000		6,000	6,000
	Total campus ministry		<u>\$ 23,100</u>		<u>\$ 22,074</u>	<u>\$ 22,074</u>

^ - Stalwart pays its per capita assessment directly to Anchor House. In recognition of this procedure, that payment is considered part of the campus ministry grants and reflected as a separate line in the budget. Further, Stalwart's payment is recorded as an Angel House donation and not as a per capita payment.