

PRESBYTERY OF MACKINAC  
Proposed 2019 Budget  
for the year ending December 31, 2019

A/C #	Account Name	2017 Actual	2018 Actual Thru 7/31/2018	2018 Revised Budget Amount	Proposed 2019 Budget
4000	<b>Revenues</b>				
4110	Per Capita, total *	\$ 166,873	\$ 120,877	\$ 167,118	\$ 160,000.00 *
4111	Per Capita, GA's share *	(26,559)	(27,403)	(31,062)	(41,618)
4112	Per Capita, Synod's share *	(13,427)	(13,367)	(14,293)	(15,113)
	<b>Per Capita retained by Presbytery</b>	<b>126,887</b>	<b>80,107</b>	<b>121,763</b>	<b>103,269</b>
4120	Basic mission	64,392	36,920	60,000	60,000
4122	Donations for Presby Pt Camp	341	190	150	150
4123	Donations for Angel Mission	141	-	150	150
4150	James Joy will	18,154	12,144	15,000	15,000
4131	Synod of the Covenant	5,157	3,991	5,000	5,000
4160	Expense donations	752	11	1,000	1,000
4161	Presbytery meeting lunch	890	(421)	600	600
4140	Mackinac Presbytery women	232	219	600	600
4130	Special gifts, peacemaking	-	-		-
4170	Redpath insurance reimbursement	945	977	900	900
4121	Designated missions	-	-		-
4180	Miscellaneous	3	29		-
4181	General contributions		-		-
4000	Total revenues	<u>217,894</u>	<u>134,167</u>	<u>205,163</u>	<u>186,669</u>

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<b>Expenses, Programs &amp; Outreach</b>					
Committee on Missions					
5101	Mission committee expenses		-	200	200
5102	Angel Mission Free Store	12,000	7,000	12,000	12,000
5103	Presbytery Point Camp	20,200	11,857	20,000	20,000
5104	Mission scholarships	-	-	-	-
5106	Congregational ministry grants	1,220		3,000	3,000
5107	Peacekeeping missions grant			-	-
5313	Theological Education Fund			200	200
	Total committee on missions	<u>33,420</u>	<u>18,857</u>	<u>35,400</u>	35,400
Education & leadership Development					
5301	Education & leadership committee expenses	220	115	500	500
5306	Boundary Workshops	-	-		150
5311	Prep for ministry, lay pastors				
5312	Three Lakes Lay Academy				
5313	Theological Education Fund				
5314	Recognition and celebration	141	105	-	
	Total education & leadership development	<u>361</u>	<u>220</u>	<u>500</u>	<u>650</u>
Committee on Ministry, Outreach & Development					
5311	Prep for ministry, lay pastors			1,000	1,000
5312	Three Lakes Academy	1,000	500	1,000	1,000
	Total COM program & outreach expenses	<u>1,000</u>	<u>500</u>	<u>2,000</u>	<u>2,000</u>

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	Worshiping Communities				
5501	Worshiping Communities committee expenses		-	100	100
	New church development	-	-	-	-
	Church development grants		-	-	-
5504	Campus ministry *	21,846	16,359	23,100	23,100
5505	Church support & emergency grants	2,000		2,000	2,000
	Youth ministry	-	-	-	-
5512	Campus Ministry - Designated (Stalwart)	1,254	1,140		
5511	Total worshiping communities	<u>25,100</u>	<u>17,499</u>	<u>25,200</u>	<u>25,200</u>
5512	Total program & outreach expenses	<u>59,881</u>	<u>37,076</u>	<u>63,100</u>	<u>63,250</u>

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<b>Expenses, Operations</b>					
Personnel expenses					
6101	Salary and wages (detail below)	81,832	32,433	95,500	67,500
	General presbyter's housing (detail below)	27,732			-
	Board of pensions (detail below)	21,284			-
6104	Payroll taxes (on clerk's and off. mgr's pay only)	3,199	1,946	3,820	3,820
6105	Payroll taxes, Medicare	687	455	-	750
6106	Worker's compensation insurance	596	477	800	800
6107	Executive travel & professional expenses	5,551		7,500	
6108a	Office manager travel expenses	2,051	1,067	1,500	1,500
6108b	Office manager professional expenses				
6109a	Stated clerk travel expenses	1,810	-	1,500	1,500
6109b	Stated clerk professional expenses				
6110	QuickBooks payroll fee	846	482	900	900
6115	Personnel Expenses Other	62		750	750
	<i>The personel figures are undetermined and will be decided throughout the year by the appropriate committee structure.</i>		-	-	-
6100	Total personnel	<u>145,650</u>	<u>36,860</u>	<u>112,270</u>	<u>77,520</u>

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6114					
6200	Other operating expenses				
6201	Office condo association dues	2,766	2,074	2,800	2,800
6202	Utilities	931	612	1,000	1,000
6203	Telephone	1,972	1,425	1,580	2,400
6204	Web site / internet service	2,179	756	1,800	1,800
6205	Postage	462	383	900	500
6206	Office supplies	917	684	1,000	1,000
6207	General insurance	2,382	1,222	2,400	2,400
6208	Legal & financial review	2,500	-	2,500	2,500
6209	Maintenance	1,054	166	1,000	1,000
6210	Subscriptions and publications	180	36	180	180
6211	Miscellaneous	20	29	100	100
	Recognition of ordination and long-term service	-	-	-	-
6299	Capital outlay	2,942		3,000	3,000
6200	Total other operating	<u>18,304</u>	<u>7,386</u>	<u>18,260</u>	<u>18,680</u>
6400	Operating committee expenses				
6401	COM meeting expenses	1,149	158	1,500	1,500
6402	COM service to churches	2,221	1,255	3,000	3,000
6403	Personnel committee expenses	71		200	200
6404	Budget & finance committee expenses		26	300	300
6409	Nomination committee expenses	-	-	100	100
6410	Session records committee expenses	-	-	100	100
	Presbyterian Women	283			
6413	Permanent judicial commission expenses	366		250	250
		-	-	-	-
		-	-	-	-
6400	Total operating committees	<u>4,090</u>	<u>1,439</u>	<u>5,450</u>	<u>5,450</u>

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6300	Presbytery, Synod & GA expenses				
6301	Presbytery meeting expenses	5,069	2,199	6,000	6,000
6304	Coordinating council expenses	2,617	2,497	2,000	2,000
6305	Moderator's expenses	1,455	820	1,000	1,000
6306	Other Presbytery, Synod & GA expense	-	-	500	500
6300	Total Presbytery, Synod & GA	<u>9,141</u>	<u>5,516</u>	<u>9,500</u>	<u>9,500</u>
	Special & Ad Hoc Committees				
	Discernment Team	<u>11</u>			
	Total Special & Ad Hoc Committees	11			
6501	Transfers				
	Transfers from Restricted Fund	<u>(30,418)</u>			
	Total Transfers from Restricted Fund	<u>(30,418)</u>			
7101	Total operating expenses	<u>177,196</u>	<u>51,200</u>	<u>145,480</u>	<u>111,150</u>
	Total expenses	<u>206,659</u>	<u>88,277</u>	<u>208,580</u>	<u>174,400</u>
	Transfer in for campus ministry	-	-		-
	Excess (deficiency) revenues vs. expenses & transfer	<u>\$ 11,235</u>	<u>\$ 45,890</u>	(3,417)	12269.00

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* - Campus ministry detail:					
	Lake State			6,600	6,600
	Northern Michigan University			10,500	10,500
	Bay De Noc Community College			6,000	6,000
	Total			23,100	23,100
b - Salaries, by position:					
	General presbyter				
	Presbytery Executive				
	Office manager			49,000	49,000
	Stated clerk			18,500	18,500
	Total salaries			67,500	67,500
d - Housing allowance:					
	General presbyter (11 months in 2016)				
f-					
	Total housing allowance				
c - Board of pensions, by position:					
	General presbyter				
	Total board of pensions				

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Account	2017	2018	2018 Revised	Proposed
A/C #	Actual	Actual Thru 7/31/2018	Budget Amount	2019 Budget
The membership number for the 2019 per capita assessment is 4,650				
<b>* - Per capita:</b>				
			<b>2018</b>	<b>2019</b>
<b>GA, as assessed</b>			\$ 7.73	\$ 8.95
<b>Synod</b>			3.25	3.25
<b>Presbytery</b>			27.02	25.80
<b>Total</b>			<u>\$ 38.00</u>	<u>\$ 38.00</u>
	GA	Synod	Presbytery	Total
Membership	4,650	4,650	4,650	4,650
Less Mackinaw City				
Membership net of Mackinaw City				
2019 Per capita rates	\$ 8.95	\$ 3.25	\$ 25.80	\$ 38.00
Total per capita	\$ 41,618	\$ 15,113	\$ 119,970	<u>\$ 176,700</u>
4-year average of per capita collections	91.66%	91.66%	91.66%	91.66%
	\$ 38,146.60	\$ 13,852.12	\$ 109,964.50	\$ 161,963.22
Less anticipated GA per capita to be withheld:				
Big Bay, 50 * \$8.95	(447.50)			(447.50)
Elk Rapids, 322 * \$8.95	(2,881.90)			(2,881.90)
Stalwart, 33 * \$8.95	(295.35)			(295.35)
Total expected to be withheld in protest	<u>(3,624.75)</u>	-	-	<u>(3,624.75)</u>
2019 budgeted per capita	<u>\$ 34,521.85</u>	<u>\$ 13,852.12</u>	<u>\$ 109,964.50</u>	<u>\$ 158,338.47</u>