




Presbytery Budget 2022

Introduction

- The mission of God in Christ gives shape and substance to the life and work of the Church. In Christ, the Church participates in God's mission for the transformation of creation and humanity by proclaiming into all people the good news of God's love, offering to all people the grace of God at font and table, and calling all people to discipleship in Christ. (F-1.01 God's Mission)
- Councils of the Church exist to help congregations and the church as a whole to be more faithful participants in the mission of Christ. (G-3.01 Councils as an Expression of Unity of the Church)
- The Presbytery is responsible for the government of the church throughout its district, and for assisting and supporting the witness of congregations to the sovereign activity of God in the world, so that all congregations become communities of faith, hope, love and witness. (G 3.0301 Composition and Responsibilities of the Presbytery)



A New Presbytery with work to do...

- Foundational Work
- Discernment – Where is God calling us as a new presbytery?
- Community Building – Getting to know each other and learning to trust each other
- Missional Focus – Building Disciples and Transforming the World with God's love
- Strengthening Congregations and developing new leaders
- More....

Areas of Focus for 2021 into 2022

- Resourcing Congregations
- Community Building
- Foundational Work
- Emerging from the Pandemic

- We can't do all this without a budget...





Overview of the Budget and Finances

- First budget of the Presbytery of the Highlands
- Funding is still unfolding and evolving. Budget based on funds that have been received.
- Budget Planning assumptions
 - Based on membership year end 2020
 - \$40 per capita
 - 25% uncollected
 - 4% of investments
 - 3 % cost of living
 - Budget will reflect the 2021 -2022 Areas of Focus

BASIC budget info 2022

- Income
 - Per Capita
 - Investments
 - Missional Giving
- Expenses
 - Administration
 - Personnel
 - Teams and Committees
 - Mission Partners



What is Per Capita? (\$8.98 GA, \$4.10 synod, \$26.92 Presbytery)

- Foundation
 - Purpose of the Presbytery/Mid Councils is the help congregations and Church as a whole (F-3.01)
 - The Presbytery is the community of congregations
- Community of Congregations supporting each other in mission and ministry.
- Financial expression of our mutual support for each congregation's work in transforming the world
 - Per Capita is equitable
 - Mutually Beneficial
- Theologically cohesive with our Polity
 - Supports resources that we cannot provide for ourselves
- Includes Mid Council resourcing and support beyond the Presbytery.

What is Missional Giving?

- Missional is about moving outward in mission and ministry
- Missional is about developing disciples to go out
- Missional Giving is a voluntary gift for those budget items that focus on moving outward and developing disciples.
 - Johnsonburg
 - Synod Mission
 - Triennium
 - Young Leader Formation



Investments/Endowments

- The Presbytery of the Highlands Investments are with New Covenant Trust (NCT) and Presbyterian Investment and Loan (PILP)
- Funds of the Presbytery
 - Committed Funds
 - Investment Accounts
 - Description of Funds and Accounts
 - Each has a description and use
 - Majority are Presbytery Directed Funds
 - Few are restricted (Cemetery and Manse Funds)



Expenses

- Administration
 - Property
 - Maintenance of the organization
 - Presbytery meetings
 - Insurance
- Compensation/Personnel
- Teams and Committees
 - Mandated Requirements
 - Reflects areas of focus
- Missional Partners
 - GA Per Capita
 - Synod Per Capita
 - Synod Mission Giving
 - Johnsonburg



The Budget

Highlights

- \$40 Per Capita
- 4% draw from identified Investment accounts
- Missional Giving income based on historical data
- Deficit budget – Goal is to work toward a sustainable budget.
- Includes a new staff person that combines the role of Resourcing and Stated Clerk.
- Budget reflects the areas of Focus for 2022
- 100% commitment to Synod and General Assembly Per Capita
- Investment income will change with expected money from Transition

Budget Numbers

Revenue

Per Capita	\$388,000	
Missional Giving	\$ 50,000	
Investment & Other	\$ 75,000	
Total		\$513,000

Expenses

Admin	\$ 52,000	
Compensation	\$387,000	
Teams	\$ 42,000	
Mission Partners & Per Capita	\$201,000	
Total		\$682,000

Total Revenues and Expenses (169,000)





Recommendations coming to the Presbytery

- Per Capita - \$40.00
- Personnel recommendation for full time staff person
- Approve the budget



Questions