

<b>Presbytery of Des Moines</b>	<b>Per Capita Rate</b>		<b>\$ 45.00</b>		
<b>2020 Budget Summary</b>					
	<b>2019 Budget</b>	<b>%</b>	<b>2020 Budget</b>	<b>%</b>	<b>Variance</b>
<b>Income</b>					
Per Capita	\$ 274,815.00	68.45%	\$ 265,185.00	63.48%	\$ (9,630.00)
Synod Support Staff Salaries	14,700.00	3.66%	10,000.00	2.39%	(4,700.00)
Presbytery General Mission	68,600.00	17.09%	68,000.00	16.28%	(600.00)
Property Related Income	-	0.00%	12,276.00	2.94%	12,276.00
Interest & Investment Income	34,625.00	8.62%	40,250.00	9.64%	5,625.00
Other	8,765.00	2.18%	22,025.00	5.27%	13,260.00
<b>Total Income</b>	<b>\$ 401,505.00</b>	<b>100.00%</b>	<b>\$ 417,736.00</b>	<b>100.00%</b>	<b>\$ (16,231.00)</b>
<b>Expenses</b>					
Governance Expenses	\$ 109,021.91	27.15%	\$ 116,503.85	27.89%	\$ 7,481.94
Administrative Expense	50,200.00	12.50%	36,815.00	8.81%	(13,385.00)
Office Expense	36,300.00	9.04%	18,000.00	4.31%	(18,300.00)
Personnel	166,550.00	41.48%	109,077.07	26.11%	(57,472.93)
Shared Services	-	0.00%	161,000.00	38.54%	161,000.00
Designated Expenses	-	0.00%	-	0.00%	0.00
Extension of Ministries	52,600.00	13.10%	65,900.00	15.78%	13,300.00
Support of Local Ministries	17,050.00	4.25%	10,644.00	2.55%	(6,406.00)
Youth Mission Expenses	14,600.00	3.64%	18,900.00	4.52%	4,300.00
Highland Park Property	-	0.00%	12,276.00	2.94%	12,276.00
<b>Total Expenses</b>	<b>\$ 446,321.91</b>	<b>111.16%</b>	<b>\$ 549,115.92</b>	<b>131.45%</b>	<b>\$ 102,794.01</b>
Budgeted Earnings (Deficit)	\$ (44,816.91)	-11.16%	\$ (131,379.92)	-31.45%	\$ (86,563.01)
<b>Spending to be drawn from existing assets</b>					
First Year Shared Staffing Costs			\$ 25,000.00		
Additional costs due to shared staffing			\$ 14,000.00		
Camping Program funded from Knox Knolls Fund			\$ 18,900.00		
<b>Funding from existing assets</b>			<b>\$ 57,900.00</b>		

**Presbytery of Des Moines  
2020 Budget**

	Total				
	2019 Budget	% of Budget	2020 Budget	Increase (Decrease)	Comments
<b>Income</b>					
<b>4000 Total Per Capita</b>	\$ 274,815.00	100.00%	\$ 265,185.00	\$ (9,630.00)	5,893 members @ \$45.00 per member
<b>4002 Synod Mission Support</b>	14,700.00	53.00%	10,000.00	(4,700.00)	Confirmed \$10,000 for the year.
<b>4004 Presbytery General Mission</b>	68,600.00	96.83%	68,000.00	(600.00)	I think this is too high, \$65,000 is closer to your 2019 actual.
<b>4008 H.A.E. Income</b>	3,000.00	100.00%	3,000.00	-	Need input from personnel or leadership
<b>4009 Donations</b>			-	-	
<b>4020 Interest Income</b>	26,625.00	14.40%	16,250.00	(10,375.00)	Estimated to 2.5% of \$650,000 for the current CDs.
<b>4024 Investment Income</b>	8,000.00	0.00%	24,000.00	16,000.00	Projected to be 4% return on \$600,000 of mutual funds.
<b>4024.1 Dividend Income</b>			-	-	
<b>4024.3 Cap Gain Distributions</b>			-	-	
<b>4024.4 Unrealized Gains (Losses)</b>			-	-	
<b>Total 4024 Investment Income</b>	\$ 8,000.00	562.57%	\$ 24,000.00	\$ 16,000.00	
<b>4100 Designated Gifts</b>					
<b>4110 General</b>			-	-	
<b>4120 Disaster Assistance</b>			-	-	
<b>4130 Pby Offerings</b>			-	-	
<b>Total 4100 Designated Gifts</b>	\$ -		\$ -	\$ -	
<b>4200 Property Related Income</b>					
<b>4220 Rental Income</b>			12,276.00	12,276.00	Highland Park Property has a Cell Tower current paying \$1023 per month. This has been left out of the budget along with the unknown property expenses.
<b>Total 4200 Property Related Income</b>	\$ -		\$ 12,276.00	\$ 12,276.00	
<b>4300 Youth Mission Revenue</b>					
<b>4310 Camping Income</b>	5,600.00	205.56%	18,900.00	13,300.00	Projected to be 75% of the 6% annual transfer. This is contingent upon the Youth Committee completing Child Safe Policies and Practices. Without successful completion of this there will be no funds.

	Total				
	2019 Budget	% of Budget	2020 Budget	Increase (Decrease)	Comments
4350 PYT Registration			-	-	No need to budget.
<b>Total 4300 Youth Mission Revenue</b>	<b>\$ 5,600.00</b>	<b>555.74%</b>	<b>\$ 18,900.00</b>	<b>\$ 13,300.00</b>	
4700 Compassion, Peace & Justice					No budget needed.
4710 Peacemaking				-	
4720 Hunger-Cents Ability				-	
4730 Presby Harvest - Local				-	
4740 Presby Harvest - International				-	
<b>Total 4700 Compassion, Peace &amp; Justice</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
4810 Misc Product Sales	3,300.00	4.55%	2,500.00	(800.00)	
<b>Total Income</b>	<b>\$ 404,640.00</b>	<b>\$ 1.08</b>	<b>\$ 420,111.00</b>	<b>\$ 15,471.00</b>	
<b>Cost of Goods Sold</b>					
4900 Cost of Goods Sold					
4950 Cost of Misc Products Sold	3,135.00	5.92%	2,375.00	(760.00)	95% of Misc Product Sales
4960 Inventory Shrinkage				-	
<b>Total 4900 Cost of Goods Sold</b>	<b>\$ 3,135.00</b>	<b>6.13%</b>	<b>\$ 2,375.00</b>	<b>\$ (760.00)</b>	
<b>Total Cost of Goods Sold</b>	<b>\$ 3,135.00</b>	<b>6.13%</b>	<b>\$ 2,375.00</b>	<b>\$ (760.00)</b>	
<b>Gross Profit</b>	<b>\$ 401,505.00</b>	<b>108.74%</b>	<b>\$ 417,736.00</b>	<b>\$ 16,231.00</b>	
<b>Expenses</b>					
5100 Governance Expenses					
5110 Committee Preparation Ministry	1,000.00	0.00%	500.00	(500.00)	
5115 Stewardship & Mission	1,500.00	0.00%	1,500.00	-	
5120 Permanent Judicial Commission	250.00	0.00%	250.00	-	
5125 Investigating Committee	500.00	0.00%	-	(500.00)	
5130 Leadership Council	600.00	19.23%	600.00	-	
5135 All Iowa Task Force			500.00	500.00	
5140 Budget & Finance	250.00	0.00%	250.00	-	
5142 Property Committee			300.00	300.00	
5144 Committee on Ministry	-		4,000.00	4,000.00	Combination of several old accounts tracked under the Support of Local Ministries. Committee requested \$7,250. If they have needs in excess of \$5k they can request additional funds from Swan or Walther funds.
5146 Living Legacy Committee	-		300.00	300.00	

	Total				
	2019 Budget	% of Budget	2020 Budget	Increase (Decrease)	Comments
5150 Nominating Committee	250.00	11.00%	300.00	50.00	
5155 Administrative Commissions	250.00	0.00%	250.00	-	
5160 Personnel	250.00	1781.39%	300.00	50.00	
5165 Presbytery Meetings	300.00	0.00%	300.00	-	
5190 Uncollectible Accounts	25,000.00	100.00%	22,000.00	(3,000.00)	Estimated 8% uncollectible.
5195 GA Per Capita	49,191.89	56.66%	52,742.35	3,550.46	5893 members @ \$8.95 per member regardless of collected status
5196 Synod Per Capita	29,680.02	56.65%	32,411.50	2,731.48	5893 members @ \$5.50 per member regardless of collected status
<b>Total 5100 Governance Expenses</b>	<b>\$ 109,021.91</b>	<b>68.66%</b>	<b>\$ 116,503.85</b>	<b>\$ 3,181.94</b>	
<b>5200 Administrative Expense</b>					
5215 Insurance	5,250.00	8.48%	3,065.00	(2,185.00)	
5220 Bank Charges	50.00	53.00%	50.00	-	
5225 GP Search Expenses	500.00	0.00%	-	(500.00)	New account name
5240 Legal Fees	2,500.00	0.00%	2,500.00	-	
5245 Audit	12,500.00	100.00%	12,500.00	-	
5250 Accounting Fees	29,400.00	33.86%	18,700.00	(10,700.00)	\$1,350 per month down from \$2,450 in 2019. No CROSS in 2020 and B&F meeting every other month. Plus an additional \$2,500 for assistance with the budget not included in the contract.
<b>Total 5200 Administrative Expense</b>	<b>\$ 50,200.00</b>	<b>45.67%</b>	<b>\$ 36,815.00</b>	<b>\$ (13,385.00)</b>	
<b>5300 Office Expense</b>					Most are six months of expenses for 2020.
5310 Condo Association Dues	4,200.00	41.67%	2,100.00	(2,100.00)	
5315 Rent - Copier	6,500.00	39.23%	3,250.00	(3,250.00)	
5320 Office Supplies	5,500.00	32.28%	2,600.00	(2,900.00)	
5325 Postage	2,000.00	3.09%	1,000.00	(1,000.00)	
5330 Telephone & Internet	3,800.00	30.63%	1,900.00	(1,900.00)	
5335 Utilities	1,500.00	29.51%	750.00	(750.00)	
5340 Janitorial Service	2,500.00	38.98%	1,250.00	(1,250.00)	
5345 New Equipment	2,000.00	40.12%	1,000.00	(1,000.00)	
5350 Equipment Maintenance	3,000.00	49.28%	1,500.00	(1,500.00)	
5355 Books and Subscriptions	100.00	0.00%	50.00	(50.00)	
5370 Repair & Maintenance	2,000.00	0.00%	1,000.00	(1,000.00)	
5390 Depreciation Expense	3,200.00	41.67%	1,600.00	(1,600.00)	
<b>Total 5300 Office Expense</b>	<b>\$ 36,300.00</b>	<b>33.97%</b>	<b>\$ 18,000.00</b>	<b>\$ (18,300.00)</b>	

	Total				
	2019 Budget	% of Budget	2020 Budget	Increase (Decrease)	Comments
<b>5500 Personnel</b>					
5511 General Presbyter-Salary	50,093.00	36.61%	37,500.00	(12,593.00)	
5512 General Presbyter - Benefits	10,065.00	70.52%	13,875.00	3,810.00	
5516 General Presbyter Prof Expense	14,000.00	44.03%	6,200.00	(7,800.00)	This includes travel
5517 General Presbyter-Cont Ed	660.00	35.78%	750.00	90.00	
5518 General Presbyter-Travel (deleted)					
5611 Office Manager-Salary	41,200.00	41.67%	21,424.00	(19,776.00)	
5612 Office Manager-Benefits	15,244.00	60.58%	7,926.88	(7,317.12)	
5613 Office Manager-FICA	3,152.00	39.78%	1,638.94	(1,513.06)	
5617 Office Manager ConEd	500.00	0.00%	250.00	(250.00)	
5618 Office Manager Travel	300.00	0.00%	150.00	(150.00)	
5811 Hunger Action Enabler-Salary	4,650.00	50.18%	4,790.00	140.00	Full year payroll costs. This was not covered by the Shared Services model.
5813 Hunger Action Enabler-FICA	350.00	51.00%	366.00	16.00	
5931 Stated Clerk - Salary	24,000.00	56.46%	12,500.00	(11,500.00)	
5933 Stated Clerk - FICA	1,836.00	43.06%	956.25	(879.75)	
5933 Stated Clerk - ConEd	-		250.00	250.00	
5938 Stated Clerk's Expense	500.00	0.00%	750.00	250.00	
<b>Total 5500 Personnel</b>	<b>\$ 166,550.00</b>	<b>45.93%</b>	<b>\$ 109,077.07</b>	<b>\$ (57,472.93)</b>	
<b>5600 Shared Services</b>	<b>\$ -</b>		<b>\$ 161,000.00</b>	<b>161,000.00</b>	
<b>6000 Designated Expenses</b>					
6030 Pby Offerings					
<b>Total 6000 Designated Expenses</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>6100 Extension of Ministries</b>					
6110 Compassion Peace & Justice	5,000.00	19.00%	5,000.00	-	Originally requested \$5K
6120 CROSS	15,000.00	41.67%	15,000.00	-	Originally requested \$15K
6130 First Arabic Support	12,000.00	108.33%	12,000.00	-	Originally requested \$12K
6135 OSP Support	15,000.00	41.67%	15,000.00	-	Originally requested \$15K
6140 Youth Camping Donation	5,600.00	205.56%	18,900.00	13,300.00	75% of 6% Annual Transfer from Knox Investment Account
<b>Total 6100 Extension of Ministries</b>	<b>\$ 52,600.00</b>	<b>72.17%</b>	<b>\$ 65,900.00</b>	<b>\$ 13,300.00</b>	
<b>6200 Support of Local Ministries</b>					
6210 Moderators TF	500.00	59.78%		(500.00)	Combined with Committee on Ministry

	Total				
	2019 Budget	% of Budget	2020 Budget	Increase (Decrease)	Comments
6215 Congregational Health TF	1,500.00	5.24%		(1,500.00)	Combined with Committee on Ministry
6220 Congregational Transition TF	500.00	14.30%		(500.00)	Combined with Committee on Ministry
6225 Congregational Recon TF	1,000.00	27.55%		(1,000.00)	Combined with Committee on Ministry
6230 Church Professional TF	2,750.00	14.85%		(2,750.00)	Combined with Committee on Ministry
6240 Southwest Regional	5,000.00	0.00%	5,000.00	-	
6245 Older Adult Ministries			-	-	
6250 DM Two Rivers	25.00	20.28%	25.00	-	
6251 DM TR Evang & Educ	350.00	0.00%	350.00	-	
6252 DM TR Mission	1,100.00	25.20%	1,100.00	-	
6253 DM TR Adult Ministries	1,400.00	0.00%	1,400.00	-	
6255 DM TR Youth Ministries	1,125.00	17.88%	1,125.00	-	
<b>Total 6250 DM Two Rivers</b>	<b>\$ 4,000.00</b>	<b>12.09%</b>	<b>\$ 4,000.00</b>	<b>\$ -</b>	
6260 Mental Heath Program	-		-	-	
6262 Hunger Action Program	1,000.00	0.00%	844.00	(156.00)	
6280 Worship	300.00	0.00%	300.00	-	Which committee account should this be included with? Or is it an additional Committee
6282 Resources	500.00	0.00%	500.00	-	
<b>Total 6200 Support of Local Ministries</b>	<b>\$ 17,050.00</b>	<b>19.45%</b>	<b>\$ 10,644.00</b>	<b>\$ (6,406.00)</b>	
6300 Youth Mission Expenses					
6310 Camping	5,600.00	0.00%	18,900.00	13,300.00	Equal to budgeted income.
6311 Camp Rental					No need to budget individual items, they should
6317 Supplies & Materials					be fully funded by registrations.
<b>Total 6310 Camping</b>	<b>\$ 5,600.00</b>	<b>21.88%</b>	<b>\$ 18,900.00</b>	<b>\$ 13,300.00</b>	
6330 Youth					
6331 Triennium	9,000.00	198.56%	-	(9,000.00)	No trip in 2020
<b>Total 6330 Youth</b>	<b>\$ 9,000.00</b>	<b>198.56%</b>	<b>\$ -</b>	<b>\$ (9,000.00)</b>	
6350 Swan Fund Grants					
<b>Total 6300 Youth Mission Expenses</b>	<b>\$ 14,600.00</b>	<b>134.21%</b>	<b>\$ 18,900.00</b>	<b>\$ 4,300.00</b>	
6700 CP&J Expenses					
6730 Presby Harvest - Local				-	
<b>Total 6700 CP&amp;J Expenses</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
8500 Highland Park Property					

	Total				
	2019 Budget	% of Budget	2020 Budget	Increase (Decrease)	Comments
8595 Highland Park Other			12,276.00	12,276.00	There will be costs assisted with property. Unknown at this time. Hope they will be covered by the \$1023 per month Rental Income earned on Cell Tower.
<b>Total 8500 Highland Park Property</b>	\$ -		\$ 12,276.00	\$ 12,276.00	
<b>Total Expenses</b>	\$ 446,321.91	56.44%	\$ 549,115.92	\$ 98,494.01	
<b>Net Operating Income</b>	\$ (44,816.91)	-412.09%	\$ (131,379.92)	\$ (82,263.01)	
<b>Other Income</b>					
9000 Gain (Loss) on Sale of Assets					
<b>Total Other Income</b>	\$ -		\$ -	\$ -	
<b>Net Other Income</b>	\$ -		\$ -	\$ -	
<b>Net Income</b>	\$ (44,816.91)	-1447.37%	\$ (131,379.92)	\$ (82,263.01)	
<b>Spending to be drawn from existing assets</b>					
First Year Shared Staffing Costs			25,000.00		
Additional costs due to shared staffing			14,000.00		
Camping Program funded from Knox Knolls Fund			18,900.00		
Funding from existing assets			57,900.00		