

## 2019 Pittsburgh Presbytery Budget Changes Narrative

Six lines are significantly changed in the 2019 budget vis-à-vis the 2018 budget.

1. Per capita (line 25)

This is the most complex of the changes being presented. The total request is nearly \$80,000 *less* in 2019 than it was in 2018. In order to add no further burden to the congregations, the Executive Committee recommends that the steep increase in GA per capita be offset by a commensurate reduction in presbytery per capita. The *total* per capita request for 2019 is \$33.05 per member, the same that was assessed for 2018.

- a. GA per capita is rising from \$7.73 to \$8.95, a 16% increase.
- b. Synod per capita is staying flat at \$2.30.
- c. Presbytery per capita is being reduced from \$23.02 to \$21.80, a 5% decrease.
- d. This reduction of presbytery per capita is made possible almost entirely by reduction of staff (see below).

2. Personnel costs (line 38)

- a. The Administrative Assistant position for the Stated Clerk is being reduced from full-time to part-time, saving us salary and benefits.
- b. The Financial Secretary position is being reduced from full-time to part-time, saving us salary and benefits.
- c. The third Associate Minister position is provisionally eliminated, saving us salary and benefits. In place of that position, a new part-time Director of Justice Ministries position is being funded at this time.
- d. The Stated Clerk has taken on a set of new COM responsibilities related to church transitions, which includes an increase in benefits as well as salary.
- e. The budget includes a 2% COLA increase for all staff.
- f. The budget includes increased health insurance costs.

3. Presbytery mission and ministry support (line 1)

This request is being dropped from \$250,000 to \$200,000, to reflect the reality of income received.

4. Disciplemaking and Spiritual Growth (line 9)

This increase reflects new initiatives in youth ministry and educator support.

5. Property expenses (line 31)

This decrease reflects that we no longer need to rent the parking lot across Allegheny Avenue, since we purchased it in 2018.

6. Crestfield support (line 21)

This decrease reflects our covenant agreement to reduce our general budget support by \$10,000 per year.

**2019 Presbytery Mission and Ministry Support**

**Presbytery Mission and Ministry Support**

Line #	Line Item Description	2019		2017	2016	2015
		Budget Request	Budget			
1	Presbytery Mission and Ministry Support	200,000	250,000	194,375	148,048	188,606
2	GA & Synod Mission and Ministry Support	50,000	50,000	40,980	48,495	45,769
3	Pittsburgh Presbyterian Foundation	250,000	250,000	250,000	250,000	250,000
4	Endowment Withdrawals	305,000	294,769	296,597	279,775	259,957
5	Short Term Investment and Other Income	120,159	110,000	128,648	119,605	111,872
6	<i>Subtotal Mission and Ministry Income</i>	<b>925,159</b>	<b>954,769</b>	<b>910,600</b>	<b>845,923</b>	<b>856,204</b>
7	Additional Trust Withdrawals	-	-	68,493	-	-
8	<b>Total Mission and Ministry Support Income</b>	<b>925,159</b>	<b>954,769</b>	<b>979,093</b>	<b>845,923</b>	<b>856,204</b>

**Expenditures**

**Mission and Ministry Support For Our Congregations**

9	Disciplemaking / Spiritual Growth	9,425	2,425	1,115	2,012	1,684
10	ACT - Admin. Commission for Transformation (Enhancement Grants, Student Interns & Daycamps)	65,000	65,000	65,000	63,060	45,150
11	Pastor Ministry Accounts	12,000	12,000	6,367	8,444	9,288
12	Presbytery Resources	1,700	1,900	1,386	1,765	1,873
13	Stewardship & Mission Interpretation	1,250	1,250	818	1,250	34
14	Ministry Related Administrative Costs	57,267	57,557	61,177	60,454	58,229
15	<i>Subtotal Congregational Support</i>	<b>146,642</b>	<b>140,132</b>	<b>135,863</b>	<b>136,983</b>	<b>116,258</b>

**Mission and Ministry Support Beyond Our Congregations**

16	Ecumenical Partnerships	18,100	18,100	18,100	18,100	18,100
17	GA & Synod Ministry Support	50,000	50,000	40,980	48,495	45,769
18	International Partnership	3,000	3,000	1,405	3,124	2,999
19	Mission Ministry Team	2,600	2,600	1,382	2,000	1,500
20	New Worshiping Communities	100,000	100,000	106,874	104,795	98,688
21	Crestfield Support	130,000	140,000	(150k not incl. in total below)		
22	Justice Ministries	11,750	11,750	2,776	5,290	6,733
23	<i>Subtotal Mission &amp; Ministry Beyond Support</i>	<b>315,450</b>	<b>325,450</b>	<b>171,517</b>	<b>181,804</b>	<b>173,789</b>
24	<b>Total Presbytery Mission &amp; Ministry Support *</b>	<b>462,092</b>	<b>465,582</b>	<b>307,380</b>	<b>318,787</b>	<b>290,047</b>

**2019 Presbytery Mission and Ministry Support**

**Being The Presbytery**

Line #	Line Item Description	2019		2017	2016	2015
		Budget Request	Budget			
25	Per Capita	781,648	849,709	738,369	805,875	687,815
26	Additional Endowment Withdrawals	-	-	-	-	-
27	<b>Total Operational Income</b>	<b>781,648</b>	<b>849,709</b>	<b>738,369</b>	<b>805,875</b>	<b>687,815</b>
<b>Expenditures</b>						
<b>Ecclesiastical Costs</b>						
28	Administration / Office Expense	38,178	38,371	40,785	40,302	38,819
29	Exec. Committee	5,150	5,150	5,171	5,039	4,557
30	Ministry (COM/CPM)	10,125	10,125	14,848	6,907	9,235
31	Property Expenses	68,100	83,200	85,534	82,124	86,997
32	Stated Clerk's Office	700	5,700	1,084	6,823	3,286
33	<i>Subtotal Presbytery Ecclesiastical Costs</i>	<b>122,253</b>	<b>142,546</b>	<b>147,422</b>	<b>141,196</b>	<b>142,894</b>
34	GA & Synod Per Capita	295,909	273,858	274,674	282,356	275,319
35	<b>Total Being The Presbytery*</b>	<b>418,162</b>	<b>416,404</b>	<b>422,096</b>	<b>423,552</b>	<b>418,213</b>

**Presbytery Personnel**

36	Leadership Staff	626,724	657,018	719,935	662,838	637,174
37	Support Staff	199,831	265,475	248,938	269,085	269,413
38	<b>Total Personnel</b>	<b>826,555</b>	<b>922,492</b>	<b>968,874</b>	<b>931,923</b>	<b>906,587</b>

**Total Mission + Being Income**

		<b>1,706,807</b>	<b>1,804,478</b>	<b>1,717,462</b>	<b>1,651,798</b>	<b>1,544,019</b>
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**Total Mission + Being Expenditures**

		<b>880,254</b>	<b>881,986</b>	<b>729,476</b>	<b>742,340</b>	<b>708,260</b>
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**Total Presbytery Personnel**

		<b>826,555</b>	<b>922,492</b>	<b>968,874</b>	<b>931,923</b>	<b>906,589</b>
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**Net Income (Deficit) / Surplus**

		<b>0</b>	<b>0</b>	<b>19,112</b>	<b>(22,465)</b>	<b>(70,829)</b>
		Budget	Budget	Actual	Actual	Actual

\* The remainders of Mission and Ministry Support Income and Being the Presbytery Income are directed to associated Presbytery Personnel costs