

Presbytery of San Gabriel
Report of the Presbytery Executive Commission
November 4, 2017

The San Gabriel Presbytery Executive Commission met on October 10, 2017. While a quorum was not present at the meeting, the following report includes actions approved by a majority of the Commission members, by email vote in accordance with the Presbytery Bylaws.

RECOMMENDATIONS FOR PRESBYTERY APPROVAL

1. To recommend the Presbytery budget for 2018. (See attached)
2. To maintain the per-member apportionment for 2018 at the current amount of \$68.
3. To nominate TE Bob Wendel (HR) and RE Janice Takeda (Shepherd of the Valley) to serve on the Committee on Representation and Nominations for the Class of 2020.

FOR INFORMATION

1. The Executive Commission voted to direct offerings from ordinations and installations to a dedicated COM fund instead of CPM, effective November 1, 2017. The CPM fund has accumulated a sufficient level that should support CPM needs for several years, while COM has insufficient funds for needs among member churches and pastors.
2. Upon his request, the Executive Commission voted to retract the HR status of TE Michael Dawson (granted due to a miscommunication with Board of Pensions), and to release him from San Gabriel Presbytery for transfer to Giddings-Lovejoy Presbytery upon reception by Giddings-Lovejoy.
3. The Administration and Finance Committee committed to review the use of unrestricted and restricted funds to ensure good stewardship of Presbytery funds. The proposed budget reflects limited use of restricted funds for mission and ministry, and 4.8% of unrestricted funds for Presbytery operations.
4. It was noted that there are two anniversaries coming up: the 500th Anniversary of the Protestant Reformation on October 31, 2017, and the 50th Anniversary of the Presbytery of San Gabriel on January 4, 2018. These events will be referenced at the November 4, 2017, and January 20, 2018, Presbytery meetings.

**NOTES: 2018 PROPOSED BUDGET; PRESBYTERY OF SAN GABRIEL
PRESBYTERY MEETING, 11-04-17**

INCOME:

- The reduction in the **Shared Mission** income amount reflects “reality” from current gifts and projections for the rest of 2017. While the 2017 income through September is higher than the 2016 income for the same period, it is unlikely to meet the total 2017 budgeted amount.
- New item: “**Shared Facilities revenue**”: This shows funds received from lessees of the several properties currently titled in the name of the Presbytery.
- Income from **specific investments**: shows funds from various sources, including those which have reverted to the Presbytery from churches being dismissed or closing.
- **Restricted funds transfers**: indicates funds from various restricted sources directly directed for the mission/ministry for which they were intended.

EXPENSES:

- **Shared Mission**: Basically “stable” (as negotiated)
- **COM/CPM**: Note separate action to use Presbytery offerings for COM rather than CPM. Budget figures reflect ongoing costs as experienced through September of this year.
- **Mission**: Shows in more detail the expenses of ongoing Presbytery mission programs, primarily underwritten by transfer of funds restricted for those causes.
- **Education**: Adds specific programs to line items.
- **Church Development**: indicates use of restricted funds for development/redevelopment items, including new ministries through VST.
- **Personnel**: Reflects COL increase of 2.5% and some realignment of funds, including increase to the Mission Advocate.
- **Office Operations**: reflects only small “adjustments”
- **Professional Expenses**: Insurance increase will be reduced as properties currently under Presbytery management are sold (South Hills).

NOTE: IN THE NEARER FUTURE, THE PRESBYTERY IS GOING TO HAVE TO ADDRESS THE LEVEL OF UNRESTRICTED RESERVES IT IS USING, ANNUALLY.

**Presbytery of San Gabriel
2018 Proposed Budget**

	<u>Cong'l Support</u>	<u>Leader Dev't</u>	<u>Support for HRs</u>	<u>Peru Partners</u>	<u>Other Mission</u>	<u>Wider Church</u>	<u>Ecclesia Support</u>	<u>Admin- istration</u>	<u>2018 Budget</u>	<u>2017 Actuals 9-mo YTD</u>
<u>INCOME</u>										
Shared Mission										
General Mission	58,900	16,500	-	5,000	47,300	131,600	68,155	22,545	350,000	178,186
Extra Commitment Giving										12,535
Special Offerings										19,523
Restricted Gifts										
Living Waters/Peru										33,437
John Calvin--Shared Grants			5,000						5,000	1,504
Total Restricted Gifts	-	-	5,000	-	-	-	-	-	5,000	34,941
Total Shared Mission	58,900	16,500	5,000	5,000	47,300	131,600	68,155	22,545	355,000	245,185
Facilities Cost Sharing										
Azusa--Dalton Street								36,000	36,000	
Azusa--FCUPC								14,400	14,400	14,974
Azusa--Ministerio								15,600	15,600	
TC--Mideast Evangelical								36,000	36,000	7,800
TC--Grace Taiwanese								36,000	36,000	15,000
TC--Playfactory								37,800	37,800	18,420
TC--Other								1,000	1,000	
Other Facilities										
Total Facilities Cost Sharing	-	-	-	-	-	-	-	176,800	176,800	56,194
Investment-Related Income and Transfers										
Income from Unrestricted Funds										
PILP								1,900	1,900	474
Monrovia Endowment	12,000								12,000	8,758
Azusa Endowment	100								100	24
South Hills										8,686
Interest/Dividends								100	100	8
Other									0	0
Total Unrestricted Income	12,100	-	-	-	-	-	-	2,000	14,100	17,950
Draw from Savings								77,438	77,438	
Restricted Funds Transfers										
El Monte Initiative					48,000				48,000	68,200
Ministry Development Staff	5,495	10,990							16,485	11,462
Living Waters/Peru				2,800					2,800	
Church Development	5,600								5,600	
Leadership Development		6,700							6,700	
CPM		3,200							3,200	
COM	500								500	
House of Rest										
Chaplain for HRs			38,271						38,271	18,825
Total Restricted Funds Transfers	11,595	20,890	38,271	2,800	48,000	-	-	-	121,556	98,487
Total Investment-Related Income	23,695	20,890	38,271	2,800	48,000	-	-	79,438	213,094	116,438
Other Income								4,000	4,000	784,337
TOTAL INCOME	82,595	37,390	43,271	7,800	95,300	131,600	68,155	282,783	748,894	1,202,154

**Presbytery of San Gabriel
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<u>EXPENSES</u>										
Shared Mission										
GA Per Capita						48,000			48,000	36,000
Synod Per Capita						20,000			20,000	13,875
Wider Church Mission										
GA Mission						35,000			35,000	30,424
Special Offerings										19,380
Extra Commitment Giving										13,862
Total Shared Mission	-	-	-	-	-	103,000	-	-	103,000	113,540
Commission on Ministry										
Shared Grants			5,000						5,000	0
Counseling	500								500	0
Pastors Retreat		1,500							1,500	1,294
Misconduct Prevention	200								200	0
Committee Expenses	300								300	30
Total Commission on Ministry	1,000	1,500	5,000	-	-	-	-	-	7,500	1,324
Commission on Prep for Ministry										
Psychological Assessments		1,500							1,500	725
CPE Support		800							800	550
Inquirer/Candidate Support		700							700	0
Committee Expenses		200							200	0
Total CPM	-	3,200	-	-	-	-	-	-	3,200	1,275
Mission										
LAC+USC Chaplaincy					15,500				15,500	11,625
La Casa					12,000				12,000	8,574
El Monte Initiative					48,000				48,000	69,800
Living Waters/Peru Program Exp				2,800					2,800	34,393
Other Mission					500				500	50,000
Total Mission	-	-	-	2,800	76,000	-	-	-	78,800	174,392
Education (Education Committee)										
Leadership Development		1,000							1,000	520
Tapestry		1,000							1,000	
Triennium (off-year)									0	
WinterFest		500							500	
Total Education	-	2,500	-	-	-	-	-	-	2,500	520
Church Development										
New Worshiping Communities (VST)										
NWC Assistance	2,400								2,400	
NWC Grants										12,769
Assessments/Coaching		1,200							1,200	
Total New Worshiping Communities	2,400	1,200	-	-	-	-	-	-	3,600	12,769
Congregational Development (VST/COM)										
Leadership Grants		1,000							1,000	350
Redevelopment Grants										
Congregational Assistance	1,000								1,000	
Total Congregational Development	1,000	1,000	-	-	-	-	-	-	2,000	350

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Churches in Transition (AC's)										
Legal/Tax Expenses										50
Property Expenses										7,641
Assisting Churches in Transition	1,200								1,200	
Total Churches in Transition	1,200	-	-	-	-	-	-	-	1,200	7,691
Total Church Development	4,600	2,200	-	-	-	-	-	-	6,800	20,811
Presbytery Expenses										
Meeting Expenses							500		500	0
Worship									0	0
Hospitality							1,200		1,200	800
PEC Expenses							500		500	468
Moderator's Expenses		1,200							1,200	0
Judicial Expenses							1,000		1,000	285
Total Presbytery Expenses	-	1,200	-	-	-	-	3,200	-	4,400	1,553
Personnel										
Executive Presbyter										
Salary/Housing	49,000	9,800			9,800	19,600		9,800	98,000	73,850
Medical Reimbursable	1,000	200			200	400		200	2,000	1,035
Professional Reimbursable	2,000	400			400	800		400	4,000	1,751
Continuing Education	1,500	300			300	600		300	3,000	1,831
Board of Pensions	18,000	3,600			3,600	7,200		3,600	36,000	25,998
Total Executive Presbyter	71,500	14,300	-	-	14,300	28,600	-	14,300	143,000	104,466
Stated Clerk										
Salary/Housing							17,000		17,000	12,375
Professional Reimbursable							1,500		1,500	94
Continuing Education							1,500		1,500	0
Total Stated Clerk	-	-	-	-	-	-	20,000	-	20,000	12,469
Assoc Stated Clerk/Administrator										
Salary/Housing							31,555	31,555	63,110	46,177
Medical Reimbursable							1,000	1,000	2,000	609
Professional Reimbursable							500	500	1,000	0
Board of Pensions							11,900	11,900	23,800	18,575
Total Assoc Stated Clerk	-	-	-	-	-	-	44,955	44,955	89,910	65,361
Mission Advocate				5,000	5,000				10,000	6,400
Ministry Development Associate	5,495	10,990							16,485	12,062
Chaplain for HR's (March 1 anniversary)										
Salary/Housing			26,766						26,766	
Professional Reimbursable			1,705						1,705	
Board of Pensions			9,800						9,800	
Total Chaplain for HR's	-	-	38,271	-	-	-	-	-	38,271	21,010
Staff Development		1,500							1,500	0
Staff Travel/Expenses								1,000	1,000	0
Payroll Taxes								4,500	4,500	3,533
Workers Compensation								1,758	1,758	0
Total Personnel	76,995	26,790	38,271	5,000	19,300	28,600	64,955	66,513	326,424	225,301

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Office Administration										
Office Operations										
Computer Operations										
Maintenance & Repairs								500	500	1,890
Supplies and Software								800	800	674
Website Dev/Maintenance								4,800	4,800	0
DSL/Webpage Platform								1,200	1,200	803
New Equipment								1,000	1,000	0
Total Computer Operations	-	-	-	-	-	-	-	8,300	8,300	3,367
Paper and Printing										
Directory									0	0
Copying and Printing								700	700	115
Copy Paper								500	500	49
Copier Service Charges								4,650	4,650	4,307
Total Paper and Printing	-	-	-	-	-	-	-	5,850	5,850	4,471
Telephone								3,500	3,500	3,444
Postage and Mailing								1,000	1,000	554
Equipment Rentals										1,070
Office Supplies								500	500	337
Books and Literature								500	500	326
Total Office Operations	-	-	-	-	-	-	-	19,650	19,650	13,570
Professional Expenses/Insurance										
Umbrella Insurance								15,000	15,000	9,473
Payroll Processing Fees								3,000	3,000	2,583
Corp Legal Expenses								500	500	1,093
Accountant								5,400	5,400	4,050
Financial Review								5,500	5,500	5,000
Total Professional Exp/Insurance	-	-	-	-	-	-	-	29,400	29,400	22,198
Total Office Administration	-	-	-	-	-	-	-	49,050	49,050	35,768
Property Management										
Presbytery Center (TC)										
Utilities								24,000	24,000	11,241
Custodian Service								5,400	5,400	3,952
Custodial Supplies								720	720	
Maintenance (Sexton)								7,200	7,200	
Repair/Renovations										39,172
Mortgage Payments								108,000	108,000	44,156
Renovation Loan Payments								12,000	12,000	
Total Presbytery Center Expenses	-	-	-	-	-	-	-	157,320	157,320	98,521
Azusa										
Utilities								8,400	8,400	5,127
Total Azusa Expenses	-	-	-	-	-	-	-	8,400	8,400	5,127
Total Property Management	-	-	-	-	-	-	-	165,720	165,720	103,648
Contingency Expenses								1,500	1,500	
Miscellaneous Expenses										1,930
TOTAL EXPENSES	82,595	37,390	43,271	7,800	95,300	131,600	68,155	282,783	748,894	680,062
NET SURPLUS (DEFICIT)	-	-	-	-	-	-	-	0	0	522,093