

COMMISSION ON MINISTRY
Report to Mid-Kentucky Presbytery:
November 16, 2024

1. South Frankfort Presbyterian Church

- COM endorsed the call to Marissa Carver as pastor, effective January 1, 2025.
- COM presents Marissa Carver to be examined by the Presbytery for ordination.

A LITURGY FOR THE EXAMINATION OF A CANDIDATE FOR ORDINATION TO THE MINISTRY OF WORD AND SACRAMENT

OPENING LITANY

Leader: Merciful God, through the words of your beloved Son, Jesus Christ, you remind us, “The harvest is plentiful, but the laborers are few; therefore, ask the Lord of the harvest to send out laborers into the harvest.”

People: We respond to your divine command, O Lord, and beseech you to richly bestow the Holy Spirit on this candidate this afternoon, and on all of us who are called to your ministry, that we, with a great multitude, may be your evangelists, true and steadfast.

Leader: So may your name be hallowed, your kingdom come, and your will be done. Together, let us worship our faithful God, who calls and sends us.

All: Amen.

PRAYER

Holy and merciful God, we gather in awe of your calling, which reaches into our lives and draws us into your mission. You have called us to a harvest already ripe, and you have prepared Marissa to join in this work.

Pour out your Spirit upon us today. Empower Marissa with boldness, grace, and wisdom, and inspire each one of us here to live faithfully as part of your labor in the world. May our lives be a testament to your love and a witness to your kingdom. We offer this prayer in the name of Jesus Christ, who is Lord of the harvest. Amen.

HYMN: #301 “Let Us Build a House (verses 1-2, 4)

THE COMMISSION ON MINISTRY PRESENTS THE CANDIDATE FOR EXAMINATION.

PASSAGE: Mark 9:30-37

SERMON: Marissa Carver, Candidate for Ministry

THE PRESBYTERY EXAMINES THE CANDIDATE, EXCUSES HER FROM THE MEETING ROOM, AND ACTS ON THE RECOMMENDATION OF THE COM TO ORDAIN THE CANDIDATE.

FOR ACTION: The Commission on Ministry recommends that Marissa Carver be approved for ordination and installed as Pastor at South Frankfort Presbyterian Church. (COM has already approved Marissa Carver’s call, terms of call and transfer from her presbytery).

PRAYER

2. Pastoral Transitions and New Calls

- **Approved Interim and Permanent Calls:**
 - **Second Presbyterian Church:** Approved the call and welcomed **Rev. Kim Clayton** as Interim Transitional Pastor.
- **Upcoming Transitions:**
 - **Briargate Presbyterian Church:** Exploring a new temporary pastor starting in January 2025, as **Mark Baridon** concludes his ministry on December 31, 2024.
 - **Glasgow First Presbyterian Church:** The commission was notified of **Charlie Evans's** retirement, with plans to appoint a liaison to the session.
 - **Beulah Presbyterian Church:** The commission was notified of Bill Owens' retirement. There are plans to appoint a liaison to the session.

2. Congregational Care and Interim Leadership

- **Support for Portland Avenue Presbyterian Church:**
 - **Willa Fae Williams** concluded 27-year ministry on September 30, 2024.
 - A support committee was formed (including **Bill Williamson, Nancy Troy, Linda Reichenbecher, and moderator Jenny Edlin**) to work with the session.
 - **Action:** The Commission on Ministry (COM) recommends that the Presbytery establish an Administrative Commission (AC) with original jurisdiction to support Portland Avenue Presbyterian Church during this time of transition. The Administrative Commission will be tasked with, but not limited to, the following responsibilities:
 - Assume original jurisdiction for the governance of Portland Avenue Presbyterian Church. The AC will have authority over all governing and administrative functions and will make any adjustments to governance documents as needed.
 - Assess the current state of ministry of Portland Avenue Presbyterian Church, including all mission activities that are conducted on property currently held in trust for the Presbyterian Church (U.S.A.) and take such steps as are necessary to sustain those ministries the Commission determines are needed and/or desired.
 - Evaluate the congregation's relationship with the local community and assess how the church can better serve its surrounding community or consider potential partnerships that could support and sustain its mission.
 - Assess the staffing needs of Portland Avenue Presbyterian Church and work with the Commission on Ministry and other committees/commissions of Mid-Kentucky Presbytery as appropriate to meet those staffing needs.
 - Retrieve or reconstruct the session minutes for Portland Avenue Presbyterian Church for the past 20 years.
 - Retrieve or reconstruct all financial records for Portland Avenue Presbyterian Church for the past 30 years.
 - Examine all documentation related to the creation of any subordinate, subsidiary and/or other legal entities by staff, session, and/or involved members of Portland Avenue Presbyterian Church.
 - Examine all property transactions conducted by the staff and/or session of Portland Avenue Presbyterian Church to determine chain-of-custody and

current legal status of all property held in trust for the Presbyterian Church (U.S.A.), in accordance with G-4.0203 and G-4.0204 of The Book of Order, and take any actions necessary to fulfill those requirements and any other requirements of G-4.02 of The Book of Order.

- Dissolve the session of Portland Avenue Presbyterian Church if it deems that action to be necessary to restore order in the congregation.
 - Engage with the congregation, through listening sessions, to understand congregational dynamics and help restore trust. This can also provide members with transparency about the commission's work.
 - Report regularly to the Presbytery of Mid-Kentucky on its activities, findings of fact and actions taken to restore order at Portland Avenue Presbyterian Church.
- **Shawnee Presbyterian Church:**
 - Administrative Commission with original jurisdiction continues its work with the congregation.
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3. Care for Ministers and Mental Health Initiatives

- **Mental Health Resource Guide:**
 - The Mental Health Resource Guide for Congregations, developed in earlier meetings, is now in use. COM continues to monitor its implementation.
 - Minister's retreat took place on Friday, October 25, 2024. About 15 pastors participated.
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4. Staff and Leadership Changes

- **General Presbyter's Transition:**
 - **Marian McClure Taylor** began as Interim General Presbyter, outlining her plans for:
 - Creating a roster of available preachers and chaplains.
 - Hosting **Lunch and Learn** events.
 - **Dismissal of Staff:**
 - The commission officially dismissed **John Odom** to the Presbytery of Genesee Valley.
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5. Upcoming Meetings and Key Dates

- **Next COM Meetings:**
 - Monday, December 2, 2024
 - Monday, January 6, 2025
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6. Challenges and Observations

- **Managing Multiple Transitions:** Several congregations are undergoing pastoral changes. The commission continues to provide liaisons and interim pastors to ensure continuity of leadership.

Ordinations: the following Ministers of Word and Sacrament are celebrating significant anniversaries of their ordination this quarter:

10 years

Cynthia Miske in December

20 Years

Jennifer Gingerich in November

Steve Jewell in October

25 Years

Joel Weible in November

Winston Wen in October

40 Years

Meg Rift in December

50 Years

Mark Barnes in February

Tom Dillard in October

Faye Fedlam in October

55 Years

Sun Bai Kim in November

David Sawyer in November

Glenn Fasanella in October

COMMISSION ON PREPARATION FOR MINISTRY

Report to Mid-Kentucky Presbytery

November 16, 2024

REPORT FOR INFORMATION ONLY

The Commission met on September 17 and October 8, 2024

Highlights include:

- Approved 2024-2025 book stipends for Meg Buckner, Grace-Love and Andrew Chapdelaine
- Approved the following readers for the 2025 ordination exams:
 - Teaching Elder – Mary Nebelsick
 - Teaching Elder – Brad Palmer
 - Ruling Elder – Mike Ferguson
 - Ruling Elder – Eva Stimson
 - Alternate – Laurie Kraus

Our presbytery readers will read during February 3-7, 2025 reading week.

- Candidate Timothy McNinch (Crescent Hill) was ordained on Sunday, November 3 at First Meridian Heights Presbyterian Church, Indianapolis. Carl Horton, Perry Chang and Soni Castleberry attended on behalf of MKP. A handmade stole from Emily Seeger was given to Tim.

REPORT FOR ACTION:

Presentation for Candidacy: At the October 8 meeting, the Commission took action to present **Inquirer Richard Recob (Crescent Hill)** to be enrolled as a Candidate. His paperwork is included in the presbytery materials.

Respectfully submitted,

Carl E. Horton

CPM Moderator

CHURCH	Memb as of 12/22	SMS Pledged per Member 2024	2024 SMS PAID	2024 SMS RECEIVABLE	2024 PER CAPITA RECEIVABLE	2025 SMS PLEDGE
Central	132	114.20	\$ 7,537.50	\$7,537.50	\$0.00	?
Harvey Browne	484	92.98	\$ 32,549.27	\$12,450.73	\$3,127.85	?
Bardstown Road	79	88.61	\$ 7,000.00	\$0.00	\$0.00	?
Pewee Valley	154	68.18	\$ 8,750.00	\$1,750.00	\$0.00	?
Highland	844	66.35	\$ 43,860.00	\$12,140.00	\$0.00	?
Springdale	227	57.27	\$ 9,750.00	\$3,250.00	\$0.00	?
Bethel First	127	55.12	\$ 7,000.00	\$0.00	-\$6.05	?
Strathmoor	43	46.51	\$ 1,500.00	\$500.00	\$0.00	?
Anchorage	286	44.95	\$ 10,714.10	\$2,142.80	\$0.00	?
Second	1172	34.13	\$ 40,000.00	\$0.00	\$0.00	?
Radcliff	15	33.33	\$ 500.00	\$0.00	\$0.00	?
Briargate	46	26.09	\$ 1,200.00	\$0.00	\$1,189.10	?
Louisville Tiawanese	20	25.00	\$ 500.00	\$0.00	\$0.00	?
Hopewell	48	20.83	\$0.00	\$1,000.00	\$0.00	?
Elizabethtown First	98	20.41	\$ 2,000.00	\$0.00	\$0.00	?
Frankfort First	166	15.06	\$0.00	\$2,500.00	\$0.00	?
Ebenezer	92	14.95	\$ 1,375.00		\$2,378.20	?
Portland Avenue	28	14.29	\$ 400.00	\$0.00	\$155.10	?
Crescent Hill	141	14.18	\$ 2,000.00	\$0.00	-\$136.55	?
Grace Hope	50	12.00	\$ 600.00	\$0.00	\$0.00	?
Peace	66	11.36	\$ 750.00	\$0.00	\$206.80	?
South Frankfort	192	10.42	\$ 2,000.00	\$0.00	\$2,481.70	?
John Knox	44	9.09	\$ 400.00	\$0.00	\$0.00	?
Glasgow First	79	6.33	\$ 500.00	\$0.00	\$0.00	?
Beulah	134	5.97	\$ 669.63	\$130.37	\$561.05	?
Trinity	115	5.22	\$ 600.00	\$0.00	\$743.18	?
Fourth	80	5.00	\$ 300.00	\$100.00	\$0.00	?
Bardstown First	15	0.00			\$387.75	?
Beechmont	58	0.00			\$0.00	?
Big Spring-Bloomfield	11	0.00			\$0.00	?
Buechel (closed)	15	0.00			\$387.75	na
Columbia Union	13	0.00			\$336.05	?
Covenant Community	14	0.00			\$361.90	?
Eminence First	12	0.00			\$0.00	?
Greensburg	38	0.00			\$0.00	?
Hebron	113	0.00			\$2,921.05	?
Lagrange	63	0.00			\$128.52	?
Louisville Korean	33	0.00			\$853.05	?
Munfordville	16	0.00			\$413.60	?
Okolona	28	0.00			\$0.00	?
Patteson Memorial	11	0.00			\$284.35	?
Shawnee	30	0.00			-\$1.50	?
Shelbyville First	95	0.00			\$0.00	?
Springfield	73	0.00			\$0.00	?
United	43	0.00			\$0.00	?
Westwood	38	0.00			\$982.30	?
Totals:	5681	39.77	\$ 182,455.50	\$43,501.40	\$17,755.20	?

Blanks in SMS means nothing was pledged in 2024.

Zeros in Per Capita Receivable means that Per Capita has been fully paid.

Presbytery of Mid-Kentucky
Balance Sheet
As of October 31, 2024

	Total	
	As of Oct 31, 2024	As of Oct 31, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100400 US Bank Checking	52,136.65	20,029.23
100500 US Bank Money Market	408.65	37,405.87
100700 US Bank MM Calvin Funds	269,206.32	390,729.06
Total Bank Accounts	\$ 321,751.62	\$ 448,164.16
Other Current Assets		
120000 Undeposited Funds	50.00	0.00
130000 Designated Funds		
130100 Presbytery Loan Fund	230,801.57	289,529.78
130110 Presbytery Reserve Fund	273,421.60	266,885.10
130120 Restricted Fund - Edwards Fund	61,931.71	50,481.99
130130 Donor Rest. Fund - Hampton Mem.	1,904.15	1,657.42
130140 Donor Rest. Fund - PYC Fund	47,937.61	39,190.75
130150 Donor Rest. Fund - Quissenberry	149,220.57	128,690.20
130160 Presb Schol. Fnd for Retired	29,525.88	28,890.91
130200 Presb Desig - Meadowview Legacy	2,494,230.81	2,161,741.66
130220 Presb. NCD & Revital Fund	667,180.89	670,472.17
Total 130000 Designated Funds	\$ 3,956,154.79	\$ 3,637,539.98
Total Other Current Assets	\$ 3,956,204.79	\$ 3,637,539.98
Total Current Assets	\$ 4,277,956.41	\$ 4,085,704.14
Fixed Assets		
150100 Land - Cedar Ridge Camp*	9,300.00	9,300.00
150200 Office Furniture & Equip	83,366.00	83,366.00
150300 Bldg & Leasehold Impr-Cedar Rdg	100,000.00	100,000.00
150400 Equip & Auto-Cedar Ridge Camp	196,054.00	196,054.00
150500 New Goshen PC Property	970,000.00	970,000.00
150900 Accum Depreciation	-379,420.00	-379,420.00
Total Fixed Assets	\$ 979,300.00	\$ 979,300.00
Other Assets		
170000 Loans Receivable		
170100 Loan Rec-Beechmont PC	37,939.80	44,543.54
170900 Loan Receivable - Westwood PC	16,644.25	21,561.25
170910 Loan Receivable - Eminence 1st	18,245.00	19,865.00
170915 Loan Rec-Cedar Ridge Camp	100,000.00	
Total 170000 Loans Receivable	\$ 172,829.05	\$ 85,969.79
Total Other Assets	\$ 172,829.05	\$ 85,969.79
TOTAL ASSETS	\$ 5,430,085.46	\$ 5,150,973.93

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

200000 Accounts Payable	145.53	145.53
Total Accounts Payable	\$ 145.53	\$ 145.53

Other Current Liabilities

210000 Prepaid Per Capita	-710.72	0.00
230000 Payroll Liabilities	0.00	0.00
230040 Lou City Res W/H	214.00	84.62
230042 Louisville City - Minister	61.92	47.64
230045 Lou City Non Res W/H	62.02	70.22
230055 403B	1,166.67	0.00
230065 Section 125 Treasurer	175.00	0.00
230070 Section 125 - OM	-721.71	-508.30
Total 230000 Payroll Liabilities	\$ 957.90	-\$ 305.82

230100 Payroll Deductions

230120 Insurance Deduct	0.00	36.90
Total 230100 Payroll Deductions	\$ 0.00	\$ 36.90

Total Other Current Liabilities

\$ 247.18	-\$ 268.92
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Total Current Liabilities

\$ 392.71	-\$ 123.39
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Total Liabilities

\$ 392.71	-\$ 123.39
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Equity

300000 Opening Balance Equity	120,822.98	20,822.98
320000 Designated Accounts		
240500 Desig-UKirk	0.00	6,970.90
320001 Desig-2019 Synod Youth Event	1,655.68	1,655.68
320100 Designated Fund - NCD & Revital	665,180.89	669,972.17
320114 Designated-Triennium	6,000.00	6,000.00
320209 Desig - Meadowview Legacy	2,494,230.81	2,161,741.66
320212 Desig-Synod Tech Grant	1,053.67	4,053.67
320213 Desig-Statewide Presb Meeting	0.00	734.48
320215 Desig-Jentes KY Taxes Calvin PC	686.43	2,015.39
320225 Desig-Jentes PR Calvin PC	-20,944.02	3,611.98
320230 Desig-Jentes BOP Dues Calvin PC	6,278.72	10,048.79
320240 Desig-Jentes City Tax	-69.60	712.66
320245 Desig-Wissink Salary Calvin PC	0.36	0.36
320250 Desig-Wissink Housing Calvin PC	-0.44	-0.44
320255 Desig-Wissink SECA 1 Year	0.08	0.08
320265 Desig-Calvin PC Legacy Funds	39,690.63	39,649.60
320285 Desig-Calvin PC FWT & FICA	19,557.41	27,451.57
320290 Designated Okolona PC Payroll	2,220.43	-1,413.81
320305 Designated Cres Hill Payroll	-15,290.20	-3,537.00
320310 Desig-Spirit of Sophia Grant	30,000.00	
320315 Desig-CCC Payroll	468.00	
320320 Desig-Shawnee PC Payroll	-4,215.64	

Total 320000 Designated Accounts	\$	3,226,503.21	\$	2,929,667.74
320200 Temp Restricted Fund Balance		0.00		0.00
240180 Restr-Peacemaking Pby Share		451.94		1.30
240190 Restr-Pby Share Centsability		1,562.14		1,213.06
240435 Restr-DePART		4,230.82		4,230.82
310110 Restr-Hygiene Kit Project		-52.03		771.97
320103 Rest-Retired Ministers		29,525.88		28,890.91
320105 Restr-Hampton Mem		1,904.15		1,657.42
320106 Restr-Edwards Scholarship		61,931.71		50,481.99
320107 Restr-Quissenberry Scholarship		137,817.97		119,513.20
320108 Restr-PYC		47,937.61		39,190.75
320110 Restr-Meadowview Draw Excess		37,439.80		41,165.00
320235 MM Calvin Funds		263,190.53		396,628.55
Total 320200 Temp Restricted Fund Balance	\$	585,940.52	\$	683,744.97
320300 Perm Designated Fund Bal		5,000.00		5,000.00
390000 Retained Earnings		1,521,716.60		1,523,678.07
Net Income		-30,290.56		-11,816.44
Total Equity	\$	5,429,692.75	\$	5,151,097.32
TOTAL LIABILITIES AND EQUITY	\$	5,430,085.46	\$	5,150,973.93

Notes

*Realtor's estimate of current (2018) Cedar Ridge property value is \$850,000□

□

Fund Descriptions:□

□

Loan Fund: From churches that surrendered property, and gifts from churches. □

Principal and interest on loans goes back to Loan Fund□

Reserve Fund: Funded by assets transferred here for budgetary and future needs□

Edwards Fund: Founded in honor of Ernest ""Camp"" Edwards for college-bound students from the Smoketown area□

Hampton Mem. Fund: Founded in memory of Rev. Steve Hampton, for counseling MKP members□

PYC Fund: Founded in memory of Rev. Dick Dolin, to provide the youth of MKP with extra □

financial resources for events and training□

Quissenberry Fund: Founded to provide scholarships for those training for the ministry of Teaching Elder□

Retired Ministers: Income received from the Hutchison Memorial Trust, scholarships for Retired members□

Meadowview Legacy: Funds from sale of Meadowview PC property□

NCD & Revitalization Fund: Funds for New Church Development and Revitalization□

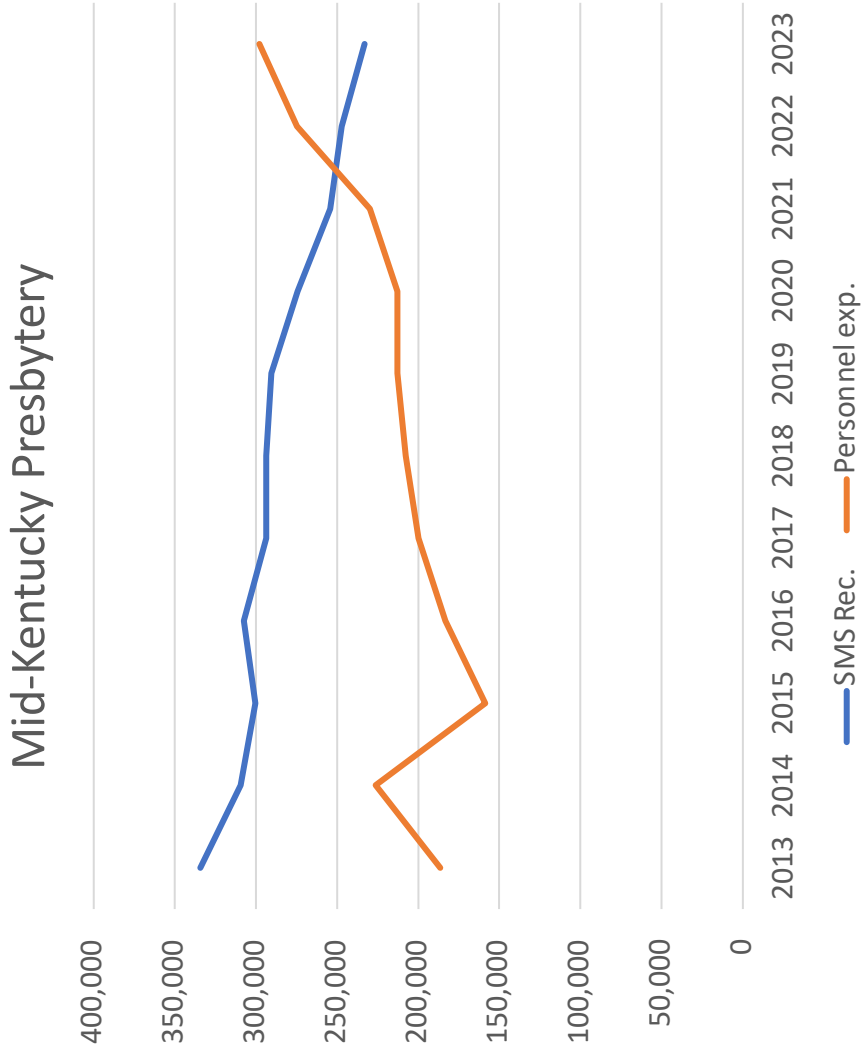
Ukirk: U of L college student outreach ministry□

Peacemaking: Share of Peacemaking offering - grants made for Peacemaking purposes□

Centsability: Share of Centsability Offering - grants made for hunger-related projects□

Monday, Nov 11, 2024 07:26:02 AM GMT-8 - Accrual Basis

Shared Mission Revenue trending down Personnel Expense trending up and over SM



	Shared Mission Revenue	Personnel Expense
2013	334,322	186,492
2014	309,640	226,159
2015	300,241	158,683
2016	307,649	183,328
2017	293,510	199,698
2018	293,660	207,536
2019	290,524	212,796
2020	274,417	212,971
2021	254,293	229,995
2022	247,066	274,711*
2023	233,061	297,936*

*In 2022 and 2023, the Payroll Project generated about \$26k of income for MKP.

Presbytery of Mid-Kentucky

Proposed Budget 2025 (November 16, 2024)

(Selected INCOME line items only)

INCOME				NOTES - OCT YTD 2024	NOTES - BUDGET 2025
	Actual	2023	Oct YTD 2024	Budget	2025
400100 Shared Mission Support	\$233,061.00		\$182,455.50	\$228,000.00	
400200 Per Capita Income	\$157,073.79		\$129,098.65	\$143,323.70	
Can we close out the gap to budget in 2024?					
TOP FIVE SHARED MISSION: Highland, Harvey Browne, Second, Central, Springdale					
TOP FIVE SM PER MEMBER: Central, Harvey Browne, Bardstown Road, Pewee Valley, Highland					
Balance contributed for MKY operations	\$259,645.07		\$206,321.98	\$246,733.10	
Ukirk Ministry					
420100 Ukirk Synod and Other Income	\$16,800.40		\$15,483.70	\$15,800.00	
420101 Ukirk Designated Funds	\$11,399.88		\$0.00	\$0.00	Fund is fully depleted
xxxxChurches Individual donations			\$0.00	\$5,852.75	Your support needed
xxxxx Christian Education Fund transfer			\$0.00	\$5,000.00	
Total Ukirk Income	\$28,200.28		\$15,483.70	\$27,652.75	
less Ukirk Expenses	(\$28,423.17)		(\$27,485.67)	(\$27,652.75)	
Ukirk Balance	(\$222.89)		(\$12,001.97)	\$0.00	
CHALLENGE: how to replace their depleted income source and deficit ending balance					
Preston Highway Hispanic Ministry					
410120 Preston Hwy. Hispanic Ministry	\$200.00		\$75.00	\$2,000.00	Small contribution
410125 Preston Hwy Diaconal Contrib			\$498.70	\$2,000.00	Small contribution
420220 Draw from Meadowview Fund	\$39,082.56		\$37,100.00	\$38,073.57	Significant draw
Total 410120 Preston Hwy. Hispanic Ministry	\$39,282.56		\$37,673.70	\$42,073.57	
less Preston Highway Expenses	(\$39,282.56)		(\$30,957.47)	(\$42,073.57)	
Preston Highway Balance	\$0.00		(\$6,716.23)	\$0.00	
ACTUAL AND BUDGET: Significant draw on Meadowview					
Goshen Property					
416215 Property Rental Income - G & G	\$15,164.44		\$200.00	\$0.00	
420995 NCD & Revitalization Fund Transfer	\$69,146.46		\$59,500.00	\$387,400.00	Significant draw
Total Goshen Property	\$84,310.90		\$59,700.00	\$387,400.00	
less Goshen Property Expenses	(\$79,979.16)		(\$76,556.60)	(\$387,400.00)	
Goshen Property Balance	\$4,331.74		(\$16,856.60)	\$0.00	
TOTALS PRIOR TO GG LAUNCH: Income - \$24,164.44; Expenses - (\$217,107.65)					
Other Income					
420130 Calvin Contribution	\$33,029.50		\$35,010.48	\$0.00	very helpful
496220 Draw from Quisenberry Fund	\$10,583.71		\$0.00	\$7,000.00	will draw as needed
420135 Calvin Grant to Mission	\$0.00		\$0.00	\$7,000.00	will draw as needed
496225 Draw from Christian Education Fund	\$0.00		\$0.00	\$6,750.00	will draw as needed
420760 Reserve Fund Draw (2023 Deficit)	\$0.00		\$23,809.00	\$0.00	Necessary draw for cashflow
420145 Calvin contribution for finance work	\$7,400.00		\$0.00	\$0.00	
496150/496155 Treas-Bkkgp for Churches	\$25,974.54		\$22,421.59	\$29,607.61	good
480500 Interest Income - Money Market	\$10,202.90		\$9,131.18	\$6,000.00	well done-Michael P.
FUNDS FOR MKP OPERATIONS	\$314,361.32		\$347,673.15	\$253,233.10	

Presbytery of Mid-Kentucky

Proposed Budget 2025 (November 16, 2024)

(Selected EXPENSE line items only)

EXPENSES				NOTES - OCT YTD 2024	NOTES - BUDGET 2025
	Actual	2023	Oct YTD 2024	Budget	2025
520000 Presbytery Program Expenses					
520005 Commission on Ministry	\$7,525.55		\$10,259.96	\$8,250.00	
520100 Commission on Prep for Ministry	\$12,210.36		\$3,763.88	\$8,000.00	
520200 Church Growth & Transformation	\$3,290.07		\$476.16	\$2,000.00	
520255 Mission Committee	\$4,751.91		\$2,795.00	\$7,000.00	
520300 Christian Education Committee	\$5,401.45		\$4,459.50	\$16,500.00	
520335 Cedar Ridge Camp	\$30,000.00		\$30,000.00	\$30,000.00	
520430 Coordinating Commission	\$6,323.14		\$10,474.95	\$10,000.00	
Total 520000 Presbytery Program Support	\$69,502.48		\$58,040.89	\$81,750.00	
ACTUAL 2024: Significant savings versus budget - helpful					
Presbytery Expenses					
600100 Presbytery Operations	\$5,904.70		\$6,495.25	\$7,100.00	
600200 Office Operations	\$13,653.84		\$12,664.74	\$13,850.00	
600115 Stipend-Stated Clerk	\$14,605.65		\$17,964.62	\$15,495.13	
600120 Stipend-Recording Clerk	\$1,976.64		\$3,326.67	\$2,097.02	
610100 Office Mngr	\$73,099.85		\$64,357.38	\$77,532.82	
610300 Treasurer	\$54,506.26		\$57,243.88	\$66,611.01	Almost half is church pay for work
610500 Workers Comp Ins	\$608.00		\$600.00	\$1,500.00	
610505 Staff Meeting & Travel	\$4,553.93		\$2,186.58	\$6,000.00	
610600 G Presbyter	\$147,105.13		\$118,473.19	\$120,665.75	One year benefit - interim?
620120 Web Master stipend	\$1,460.57		\$1,253.70	\$1,549.52	
Total Personnel Expenses (ex. severance)	\$297,973.14		\$291,981.80	\$301,451.25	COLA 3%
620200 Financial Review	\$500.00		\$0.00	\$2,000.00	
Total Presbytery Expenses (ex severances)	\$318,031.68		\$311,141.79	\$324,401.25	
BALANCE	(\$23,809.59)		\$27,838.93	(\$82,360.55)	Draws on funds Problem needs solution
OCT YTD 2024 not comparable due to making fund draws prior to expense					
OTHER INFORMATION					
Calvin Severance Pymts	\$119,590.58		\$26,448.87	\$0.00	Draw - Calvin Fund Completed

Presbytery of Mid-Kentucky 2025 Budget proposal

	INCOME				EXPENSE			
	Actual - Oct 2024		Total		Actual - Oct 2024		Total	
	Budget 2024	over/under	Budget	% of Budget	Budget 2024	over/under	Budget	% of Budget
400100 Shared Mission Support								
400110 SMS-Presbytery (80%)	145,964.42	-36,435.58	182,400.00	80.02%	27,368.28	-6,831.72	34,200.00	80.02%
400120 SMS-PCUSA (15%)	27,368.28	-6,831.72	34,200.00	80.02%	9,122.80	-2,277.20	11,400.00	80.02%
400130 SMS-SYNOD (5%)	9,122.80	-2,277.20	11,400.00	80.02%				
Total 400100 Shared Mission Support	\$ 182,455.50	\$ -45,544.50	\$ 228,000.00	80.02%	\$ 36,491.08	\$ -8,108.92	\$ 44,600.00	80.02%
400200 Per Capita Income (2025)								
400210 Per Capita-Presbytery (\$12.07)	60,309.57	-8,260.10	68,569.67	87.95%	48,937.29	-6,736.51	55,673.80	87.90%
400220 Per Capita-PCUSA (\$10.84)	48,937.29	-6,736.51	55,673.80	87.90%	19,851.79	-2,758.59	22,610.38	87.80%
400230 Per Capita-SYNOD (\$3.98)	19,851.79	-2,758.59	22,610.38	87.80%				
Total 400200 Per Capita (\$25.85)	\$ 129,098.65	\$ -17,755.20	\$ 146,853.85	87.91%	\$ 68,789.08	\$ -9,495.10	\$ 78,284.18	87.90%
400310 PCUSA Disaster Relief								
400310 PCUSA Disaster Relief Disburse	5,780.00	0.00	5,780.00	0.00	5,780.00	0.00	5,780.00	0.00
400320 Special Offerings PC(USA)								
400320 Special Offerings PC(USA) Disbursement	21,619.01	0.00	21,619.01	0.00	21,619.01	0.00	21,619.01	0.00
400330 Missionary								
400330 Missionary Disbursement	4,937.50	0.00	4,937.50	0.00	4,937.50	0.00	4,937.50	0.00
400400 Peacemaking Income								
400410 Peacemaking-Presbytery	297.99	0.00	297.99	0.00	250.00	0.00	250.00	0.00
400420 Peacemaking-PCUSA	1,288.07	0.00	1,288.07	0.00	1,288.07	0.00	1,288.07	0.00
400430 Peacemaking-SYNOD	322.12	0.00	322.12	0.00	322.12	0.00	322.12	0.00
Total 400400 Peacemaking Income	\$ 1,908.18	\$ 0.00	\$ 1,908.18	\$ 0.00	\$ 1,880.19	\$ 0.00	\$ 1,880.19	\$ 0.00
Total Shared Mission Income less distribution to PC-USA and Synod	\$ 345,796.84	\$ -29,055.01	\$ 374,853.85	92.25%	\$ 139,476.86	\$ -123,884.18	\$ 15,592.68	\$ 124,590.60
Remainder contributed for MKY operations	\$ 206,321.98	\$ 250,969.67	\$ 457,291.65	\$ 246,733.10				

Non-Budgeted Income		Non-Budgeted Expenses	
420550 Quisnessberry Offering Income	2,230.60	810000 Quisnessberry Scholarships	4,670.00
420450 Retired Minister Fund	5,200.00	550225 Retired Min. Disbursement	5,200.00
420800 Worship Offering	3,143.00	500325 Disburse Worship Offering	3,143.00
495955 Meadowview Draw - Demo	102,760.79	multiple Disb - Meadowview Demo. Grants	102,760.79
495955 Meadowview Draw - Extra	40,139.21	550236 Beechmont Learning Hub Disb.	20,000.00
420995 NCD & Revitalization Draw	50,000.00	550160 Loan Fund Distribution	100,000.00
495905 Loan Fund W/D	100,000.00	550540 Disburse Synod Tech Grant	3,026.96
496205 Synod Tech Grant	3,000.00	550535 Disburse Spirit of Sophia	3,500.00
496200 Spirit of Sophia Grant	3,500.00	550315 Disburse SDOP Grant	5,000.00
496185 SDOP Grant	5,000.00	550175 Hampton Memorial Disbursement	30.00
420135 Calvin - Multicultural Grant	0.00	550585 Disburse Calvin MC Funds	0.00
496235 Hygiene Kit from Balance Sheet	1,124.00	500405 Dist. Hygiene Kit Donation	1,124.00
49620 Calvin Legacy from Bal. Sheet	91,027.54	550585 Disburse Calvin Legacy Funds	91,027.54
Total 420000 Non-budgeted Income	\$ 427,125.14	Total Non-budgeted disbursements	\$ 339,482.29
less non-budgeted disbursements	-339,482.29		
Non-budgeted Balance	\$ 87,642.85		

Ukirk Ministry Income		Ukirk Ministry Expenses	
420100 Ukirk Synod and Other Income	15,048.00	520500 Ukirk Communities Exp	15,800.00
420101 Ukirk Designated Funds (other)	0.00	520505 UK Salary	10,113.00
xxxxChurches Individual donations	5,800.00	520510 UK Payroll Taxes	1,264.00
xxxxx Christian Education transfer	5,000.00	xxxxx UK Director Benefit	5,705.82
		520520 UK Program Expenses	6,619.25
		520525 UK College Conf	0.00
		520530 UK Hospitality/Other	5,000.00
		520545 Ukirk Student	4,199.70
		520555 Ukirk student Soc Sec	321.30
Total Ukirk Income	\$ 25,848.00	Total Ukirk Expenses	\$ 35,670.40
less Ukirk Expenses	-35,670.40		
Ukirk Balance	-\$ 9,822.40		

Preston Highway Hispanic Ministry Income		Preston Highway Hispanic Ministry Expenses	
Total Ukirk Income	\$ 27,652.75	Total Non-budgeted disbursements	\$ 339,482.29
less Ukirk Expenses	-27,652.75		
Ukirk Balance	-\$ 9,822.40		

410120 Preston Hwy. Hispanic Ministry	75.00	2,000.00	-1,925.00	3.75%	2,000.00
495955 Meadowview Draw	37,100.00	37,100.00	0.00	100.00%	38,073.57
410125 Preston Hwy Diaconal Contrib	498.70	2,000.00	-1,501.30	24.94%	2,000.00
Total 410120 Preston Hwy. Hispanic Ministry	\$ 37,673.70	\$ 41,100.00	-\$ 3,426.30	91.66%	\$ 42,073.57
less Preston Highway Expenses	-30,957.47	-41,143.15			-42,073.57
Preston Highway Balance	\$ 6,716.23	-\$ 43.15			0.00

New Goshen Property Income					
416215 NGPC Rental Income - G & G	0.00	0.00	0.00		0.00
xxxxxx G&G Utilities Contribution	0.00	0.00	0.00		0.00
500615 GG-Rental/Income	200.00				
Total xxxxxxx New Goshen Property	\$ 59,700.00	\$ 68,000.00	-\$ 8,500.00	0.88	\$ 387,400.00
less New Goshen Property Expenses	-76,556.60	-68,000.00			-387,400.00
New Goshen Property Balance	-\$ 16,856.60	\$ 0.00			0.00

New Goshen Property Expenses					
xxxxxx New Goshen Property					
xxxxxx New Goshen Property Exp.					
550561 Utilities (LGE/Water)	7,461.14				
550562 Trash/Pest Control	350.00				
550564 Mowing/Landscaping/Snow	4,598.31				
xxxxxx Coverd Bridge HOA Dues	240.00				
55066 New Goshen Repairs and Maintenance	4,073.98	38,000.00			-33,926.02
xxxxxx Insurance (\$1 M Liability)	9,995.00				
Goshen/North Oldham expense	18,000.00	30,000.00			
N Oldham-Goodness Grows					
550601 GG Salary	19,570.95				
550602 GG Social Security	1,497.18				
550603 GG Medical Benefits	689.52				
55604 GG Utilities	6,668.56				
550605 GG Janitorall/Pest/Trash	365.00				
550606 Mowing/Landscape	3,046.96				
550610 GG Mileage					
550611 GG Continuing. Education					
Total 510500 New Goshen Property	\$ 76,556.60	\$ 66,000.00	-\$ 33,926.02		\$ 387,400.00

520200 Church Growth & Transformation		476.16	2,000.00	-1,523.84	23.81%	2,000.00
520255 Mission Committee		2,795.00	7,000.00	-4,205.00	39.93%	7,000.00
520300 Christian Education Committee						
520310 Adult Educational Events		0.00	250.00	-250.00	0.00%	250.00
520311 Children's Educational Events		3,759.50	250.00	3,509.50	1503.80%	250.00
520312 College Age Educational Events		0.00	5,250.00	-5,250.00	0.00%	0.00
520315 Youth Educational Events			4,000.00	-4,000.00	0.00%	4,000.00
520320 Youth Workers Network		0.00	0.00	0.00		0.00
520325 Scholarships		700.00	2,500.00	-1,800.00	28.00%	2,500.00
520330 Administrative Expenses		0.00	250.00	-250.00	0.00%	250.00
520340 Triennium		0.00	0.00	0.00		9,000.00
520360 Mid-South APCE Dues		0.00	250.00	-250.00	0.00%	250.00
Total 520300 Christian Ed. Committee		\$ 4,459.50	\$ 12,750.00	\$ 8,290.50	1531.80%	\$ 16,500.00
520335 Cedar Ridge Camp		\$ 25,000.00	\$ 30,000.00	\$ 5,000.00	83.33%	\$ 30,000.00

420135 Calvin Grant to Mission 0.00 7,000.00 7,000.00

496225 PYC Fund Draw 0.00 11,750.00 6,750.00

495900 CE Fees for Events & Activities 478.00 1,000.00 1,000.00 -522.00

Triennium Transfer from Bal Sheet 6,000.00

520430 Coordinating Commission	1,740.64								
520441 New Mission Opportunities	6,071.31	5,000.00	1,071.31	121.43%	5,000.00				5,000.00
540435 Statewide Presbytery Meeting	0.00	3,000.00	-3,000.00	0.00%	3,000.00				3,000.00
550595 Bus Tour Expense	2,563.00	0.00	2,563.00		0.00				0.00
540455 Meetings - Childcare	100.00	2,000.00		5.00%	2,000.00				2,000.00
Total 520430 Coordinating Commission	\$ 10,474.95	\$ 10,000.00	\$ 474.95	104.75%	\$ 10,000.00				\$ 10,000.00

Total 520000 Presbytery Program Support	\$ 58,040.89	\$ 78,000.00	-\$ 20,770.55	74.41%	\$ 81,750.00				
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600100 Presbytery Operations									
520410 Ky Council of Churches	3,000.00	3,000.00	0.00	100.00%	3,000.00				3,000.00
520415 Resources, Supplies, KCC Regist	400.00	600.00	-200.00	66.67%	600.00				600.00
600135 Insurance Presbytery Office	3,000.00	3,000.00	0.00	100.00%	3,000.00				3,000.00
600130 Taxes and Legal	95.25	0.00	95.25		0.00				0.00
600170 Permanent Judicial Commission	0.00	500.00	-500.00	0.00%	500.00				500.00
Total 600100 Presbytery Operations	\$ 6,495.25	\$ 7,100.00	-\$ 604.75	91.48%	\$ 7,100.00				\$ 7,100.00

600200 Office Operations									
520460 Gift to LPTS	3,400.00	3,400.00	-3,400.00	0.00%	3,400.00				3,400.00
600210 Office Computer/Software/IT	7,728.98	4,000.00	3,728.98	193.22%	4,000.00				4,000.00
600215 Office Equipment	2,507.14	3,000.00	-492.86	83.57%	3,000.00				3,000.00
600220 Postage & Shipping	143.05	400.00	-256.95	35.76%	400.00				400.00
600225 Telephone & Internet	490.89	600.00	-109.11	81.82%	600.00				600.00
600230 Office Supplies	1,237.22	1,000.00	237.22	123.72%	1,000.00				1,000.00
600235 Publications/Subscriptions/Reso	0.00	200.00	-200.00	0.00%	200.00				200.00
600245 Bank Svc Chg	557.46	750.00	-192.54	74.33%	750.00				750.00
600270 Legal Fees	0.00	500.00	-500.00	0.00%	500.00				500.00
Total 600200 Office Operations	\$ 12,664.74	\$ 13,850.00	-\$ 1,185.26	91.44%	\$ 13,850.00				\$ 13,850.00

610000 Personnel Expenses									
600115 Stipend- Stated Clerk	17,964.62	15,043.82	2,920.80	119.42%	15,495.13				15,495.13
600120 Stipend-Recording Clerk	3,326.67	2,035.94	1,290.73	163.40%	2,097.02				2,097.02
600160 Stated Clerk Cont. Ed.	0.00	1,000.00	-1,000.00	0.00%	1,000.00				1,000.00

610100 Office Mngr									
610110 OM Salary	44,404.57	51,329.43	-6,924.86	86.51%	52,869.31				52,869.31
610120 OM Medical Ins	16,555.90	20,018.47	-3,462.57	82.70%	20,619.00				20,619.00
610130 OM Payroll Taxes	3,396.91	3,926.71	-529.80	86.51%	4,044.50				4,044.50

Proposed Budget Program Fund	\$ 478.00	\$ 26,750.00	\$ 27,750.00						
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Presbytery Income (from churches)									
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496160 P/R Svc. to Churches Income	0.00	8,000.00	-8,000.00		10,000.00				
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Total 610100 Office Mngr	\$	64,357.38	\$	75,274.61	-\$	10,917.23	85.50%	\$	77,532.82
610300 Treasurer									
610305 Treas Salary MKP		7,349.76		18,932.95		-11,583.19	38.82%		22,764.56
610310 Treas Salary Churches		32,304.94		19,223.00		13,081.94	168.05%		22,657.20
610315 Treas Salary PBY PR		0.00		0.00		0.00			0.00
610320 Treas Benefits Churches		579.32		6,000.00		-5,420.68	9.66%		6,022.13
610335 Treas FICA Match Churches		1,516.84		1,470.56		46.28	103.15%		1,733.28
610325 Treas Benefits MKP		13,976.18		7,866.00		6,110.18	177.68%		11,692.36
620330 Treas FICA MKP		1,516.84		1,448.37		68.47	104.73%		1,741.49
Total 610300 Treasurer	\$	57,243.88	\$	54,940.88		2,303.00	104.19%	\$	66,611.01
610500 Workers Comp Ins	\$	600.00	\$	1,500.00	-\$	900.00	40.00%	\$	1,500.00
610505 Staff Meeting & Travel	\$	2,186.58	\$	6,000.00	-\$	3,813.42	36.44%	\$	6,000.00

420145 Calvin contribution for staff work	0.00	4,000.00	0.00	
496150 Treas-Bkkgg for Churches	22,421.59	26,657.31	-4,235.72	29,607.61
Treas-Payroll and Bkking grant Meadowview				3,200.00

610600 G Presbyter

610650 GP Salary	50,135.84	59,070.00	-8,934.16	84.88%	70,000.00
610660 GP Housing	31,175.47	38,734.00	-7,558.53	80.49%	25,500.00
610670 GP Pension & Insurance	27,441.75	38,144.00	-10,702.25	71.94%	11,460.00
610680 GP SECA	6,219.98	7,482.01	-1,262.03	83.13%	7,305.75
610690 GP Mileage	2,160.28	4,000.00	-1,839.72	54.01%	3,000.00
610695 GP Cont. Ed.	1,055.51	1,400.00	-344.49	75.39%	1,000.00
610696 GP Prof. Expense Allowance	284.36	1,000.00	-715.64	28.44%	2,400.00
Total 610600 G Presbyter	\$ 118,473.19	\$ 149,830.01	-\$ 31,356.82	79.07%	\$ 120,665.75

xxxxxx Search Committee-Other exp	\$ 0.00	\$ 0.00	\$ 0.00		8,000.00
610697 GP Discretionary Fund	\$ 126.91	\$ 1,000.00	-873.09	12.69%	1,000.00
620120 Web Master stipend	\$ 1,253.70	\$ 1,504.39	-\$ 250.69	83.34%	1,549.52

Total 610000 Personnel Expenses	\$ 291,981.80	\$ 341,188.15	-\$ 42,596.72	85.58%	\$ 301,451.25
multiple# Calvin Severence Pymts	\$ 26,448.87	\$ 33,058.50	-6,609.63	80.01%	0.00
620200 Financial Review	0.00	2,000.00	-2,000.00	0.00%	2,000.00
Total Presbytery Expenses	\$ 311,141.79	\$ 364,138.15	-\$ 52,996.36	85.45%	\$ 324,401.25

Other Income from Churches	\$ 22,421.59	\$ 38,657.31	\$ 42,807.61
xxxxxx Calvin Fund Transfer	26,448.87	33,058.50	0.00
Funds for MKY operations	\$ 347,673.15	\$ 285,604.12	\$ 253,233.10
Less Presbytery Program Support	-58,040.89	-78,000.00	-81,750.00
Less Presbytery Expenses (ex UKirk)	-311,141.79	-364,138.13	-324,401.25
add Budgeted Program Fund draws	478.00	26,750.00	27,750.00
add other Income from Churches	22,421.59	38,657.31	42,807.61
add Calvin Fund Transfer	26,448.87	33,058.50	
BALANCE	\$ 27,838.93	-\$ 58,068.20	-\$ 82,360.55

Notes: □

