

**Presbytery of Transylvania  
Administration and Finance  
September 8, 2009**

**Included is a first draft of the 2010 Presbytery Budget. This is for informational purposes. The 2010 Budget will be recommended for approval at the December Presbytery meeting.**

**Operating Budget**

1. Projected income in operating budget for 2010 is \$552,998.
  - a. **Unified Mission Giving** The estimate for the total unified giving by churches for 2010 is \$275,054. This is based on actual received in 2008 and 2009 year-to-date and projections for the remainder of 2009.
    - i. A decrease from 2009's budget in unified of \$36,460 is projected in 2010's operating budget.
    - ii. 74% of unified mission dollars received from our churches stay in Transylvania, 5.4% is passed on to the Synod, and 20.6% on to GA. Administration & Finance recommends the percentage of total unified distribution to the presbytery at the December presbytery meeting.

	Total Unified Budget	Presbytery Unified Budget 74%	Synod Unified Budget 5.4%	GA Unified Budget 20.6%
2009	\$324,324	\$240,000	\$17,514	\$66,810
2010	\$275,054	\$203,540	\$14,853	\$56,661

**b. Per Capita**

	<b>2010 rate</b>	<b># of members 12/31/08</b>	<b>\$ Amount</b>
General Assembly, PCUSA	6.19	10,081	62,401
Synod of Living Waters	3.62	10,081	36,493
Presbytery of Transylvania	23.50	10,081	236,904
<b>Totals</b>	<b>\$ 33.31</b>	<b>10,081</b>	<b>\$ 335,798</b>

- i. 2010 per capita rate remains the same as 2009.
- ii. \$236,904 is the amount of per capita that would be received in the operating budget if all churches paid per capita. Based on 2008 actual received and 2009 year-to-date and projections for the remainder of 2009, \$202,974 in per capita revenue is projected in 2010's operating budget. This is a decrease of \$15,845 from 2009's budget.
- iii. Membership numbers decreased as of 12/31/08 by 507 members.
- iv. The total amount of GA & Synod per capita is paid each year regardless if Presbytery receives this from the churches.



**Presbytery of Transylvania  
2010 Operating Budget  
August 20, 2009**

	<b>2008 Budget</b>	<b>2008 Actual 12/31/2008</b>	<b>2009 Budget</b>	<b>2009 Actual 07/31/2009</b>	<b>2010 Estimated Budget</b>
<b>Total Income</b>	\$ 636,541	\$ 574,364	\$ 630,693	\$ 281,953	\$ 552,998
<b>Total Expenses</b>	\$ 636,540	\$ 585,737	\$ 630,693	\$ 293,687	\$ 583,773
<b>Balance (Deficit)</b>	\$ 1	\$ (11,373)	\$ -	\$ (11,734)	\$ (30,775)

**Burnamwood  
2010 Subsidiary Budget  
August 20, 2009**

	<b>2008 Budget</b>	<b>2008 Actual 12/31/2008</b>	<b>2009 Budget</b>	<b>2009 Actual 07/31/2009</b>	<b>2010 Estimated Budget</b>
<b>Total Income</b>	\$ 253,783	\$ 239,919	\$ 262,245	\$ 115,586	\$ 262,245
<b>Total Expenses</b>	\$ 252,542	\$ 239,920	\$ 262,245	\$ 174,484	\$ 262,245
<b>Balance (Deficit)</b>	\$ 1,241	\$ (0)	\$ -	\$ (58,899)	\$ -

Presbytery of Transylvania  
Year 2010 Operating Budget  
August 20, 2009

	SPENDING BUDGET 2008	ACTUAL INCOME 12/31/08	OPERATING BUDGET 2009	ACTUAL INCOME 07/31/2009	ESTIMATED INCOME 2010	Notes
UNIFIED GIVING (Presbytery Portion = 74% in 2008 & 2009)	240,000	218,977	240,000	118,632	203,540	Based on actuals as of 7/31/09 and 12/31/08; decrease of \$36,460
SELECTED MISSION GIVING	15,000	13,700	15,000	-	15,000	\$9,177 remaining in GSM designated account; 7/31/09
CHRISTIAN SERVICE MINISTRY						
TOTAL SELECTED MISSION GIVING	15,000	13,700	15,000	-	-	
SPECIAL OFFERINGS						
HUNGER	10,000	13,275	10,000	6,400	9,000	\$805 remaining in designated 7/31/09
CANDIDATE GRANT	1,000	1,835	1,000	4,000	1,000	\$18,034 remaining in designated 7/31/09
PEACEMAKING	2,000	-	2,000	4,600	2,000	\$405 remaining in designated 7/31/09
TOTAL SPECIAL OFFERINGS	13,000	15,110	13,000	15,000	12,000	
TOTAL GA MISSION PARTNERSHIP FUNDS	13,479	12,071	12,135	6,752	13,264	
TOTAL PER CAPITA (Presby Portion = \$23.50 per member)	227,842	206,422	218,818	99,015	202,974	23.50 per member current presbytery rate; (10,081 members @ 23.50 Less projected deficit from churches not participating in per capita)-- decrease of 507 members; decrease of \$15,844
OTHER RECEIPTS						
TRUST FUNDS	19,000	19,812	22,000	-	22,000	
MISC. RECEIPTS	6,000	2,000	6,000	-	6,000	
INTEREST	10,000	9,853	10,000	4,509	10,000	
TRUSTEES	69,020	58,220	70,540	31,945	58,220	
CAMPUS MINISTRY	23,200	18,200	23,200	6,100	10,000	
TOTAL OTHER RECEIPTS	127,220	108,084	131,740	42,554	106,220	
TOTAL INCOME	636,541	574,364	630,693	281,953	552,998	
TOTAL EXPENSES	636,540	585,737	630,693	293,687	583,773	
Balance (Deficit)	1	(11,373)	-	(11,734)	(30,775)	

Presbytery of Transylvania  
August 20, 2009  
Year 2008 Spending Budget  
EXPENSES SUMMARY

	SPENDING BUDGET 2008	ACTUAL EXPENSES 12/31/08	OPERATING BUDGET 2009	ACTUAL EXPENSES 7/31/09	ESTIMATED EXPENSES 2010	NOTES
TOTAL FOR PERSONNEL ON BOARD	230,000	227,522	240,528	132,353	240,528	* Estimate total personnel
OFFICE OPERATIONS	31,435	23,192	31,435	12,646	31,435	
OFFICE OPERATIONS - Communications	5,000	4,519	9,000	2,215	4,000	
AUDIT AND BANK FEES	8,350	7,727	8,350	247	8,350	
REIMBURSEABLE EXPENSES	-	-	-	(19)	-	
SEARCHES AND MOVES	10,000	5,685	-	-	-	GP Search Completed in 2008
PRESBYTERY OFFICES	48,980	54,583	50,500	29,548	48,980	\$34,020 supported by Foundation account 412 Rose St.
TOTAL SUPPORT FUNCTIONS	333,765	323,228	339,813	176,989	333,293	
OTHER						
KY COUNCIL OF CHURCHES	3,500	2,500	3,500	1,445	3,500	
PRESBYTERY MEETINGS and RETREAT	5,940	4,997	5,940	2,588	5,940	
PRESBYTERIAN WOMEN	3,000	3,000	3,000	1,500	3,000	
TOTAL OTHER	12,440	10,497	12,440	5,533	12,440	
COMMITTEES						
ADMINISTRATION/FINANCE	700	167	700	207	2,000	New structure change includes Administration & Finance, Staff Services & Trustees
ADMIN/FINANCE TREASURER	300	-	300	-	-	
BURNAMWOOD CAMP/CONFERENCE	65,000	65,000	65,000	37,917	-	moved to Christian Formation in new structure
CAMPUS MINISTRY	27,200	21,200	27,200	7,600	-	moved to Christian Formation in new structure
CHRISTIAN FORMATION AND DISCIPLESHIP	9,000	9,512	10,200	6,495	100,500	moved to Christian Formation in new structure
CHURCH DEVELOPMENT AND EVANGELISM	60,995	55,088	46,500	8,587	-	New structure change includes Christian Formation, Discipleship, Young Adult, Youth, and Burnamwood
COMMISSIONED LAY PASTOR	3,500	1,714	3,500	-	-	moved to Mission in new structure
COORDINATING COUNCIL	14,150	13,326	14,150	3,458	14,200	moved to CPM in new structure
JUDICIAL BUSINESS	700	339	700	-	-	moved to General Council in new structure
COMMITTEE ON MINISTRY	16,800	18,524	18,200	13,636	18,200	
NOMINATING	500	123	500	70	500	
PREPARATION FOR MINISTRY	12,390	11,491	12,390	8,663	15,390	New structure change includes CLP
REPRESENTATION	50	50	50	-	50	
SOCIAL WITNESS AND MISSION	2,000	922	2,000	1,295	33,000	New structure change includes Mission and Social Witness, Church Development, Evangelism
SOCIAL WITNESS AND MISSION - SUPPORTED MINISTRIES	27,000	26,975	27,000	11,000	26,000	
STAFF SERVICES	150	20	150	75	-	supported by designated offerings
TRUSTEES	1,000	90	1,000	31	-	moved to Administration in new structure
TRUST FUNDS	35,000	24,200	35,000	12,100	24,200	moved to Administration in new structure
YOUTH	13,900	3,321	13,900	31	-	moved to Christian Formation in new structure
TOTAL COMMITTEES	290,335	252,013	278,440	111,165	238,040	
TOTAL EXPENSES	636,540	585,737	630,693	293,687	583,773	

Presbytery of Transylvania  
**Year 2010 Operating Budget**  
 August 20, 2009  
**Burramwood Summary**

	SPENDING BUDGET 2008		ACTUAL INCOME 12/31/2008		SPENDING BUDGET 2009		ACTUAL INCOME 07/31/2009		ESTIMATED INCOME 2010		NOTES
BURNAMWOOD CAMP/CONFERENCE											
Unified	30,000		30,000		30,000		17,500		30,000		
Unified for Directors Salary from Operating Budget	35,000		35,000		35,000		20,417		35,000		
Burramwood Gifts	85,000		70,993		85,000		19,328		85,000		
Summer Camp Fees	50,500		49,764		55,940		41,808		55,940		
Youth Retreat Fees	33,050		17,196		22,755		10,224		22,755		
Presbyterian Rentals	7,500		19,299		22,550		1,705		22,550		
Other Rentals	6,000		9,564		11,000		4,605		11,000		
T-shirts	1,733				-		-		-		
Burramwood Surplus from Previous Year	5,000		8,104		-		-		-		
<b>TOTAL BURNAMWOOD CCCC INCOME</b>	<b>253,783</b>		<b>239,919</b>		<b>262,245</b>		<b>115,586</b>		<b>262,245</b>		
BURNAMWOOD CAMP/CONFERENCE EXPENSES											
ADMINISTRATIVE		11,200		12,010		9,500		5,214		9,500	
PERSONNEL		104,588		110,517		114,556		75,699		114,556	
FOOD SERVICE		41,604		47,008		51,563		28,802		51,563	
FACILITIES		76,050		59,799		78,300		56,458		78,300	
SUMMER PROGRAM		10,400		9,536		6,400		7,458		6,400	
RETREATS		8,700		1,049		1,926		854		1,926	
<b>TOTAL BURNAMWOOD CCC EXPENSES</b>	<b>252,542</b>		<b>239,920</b>		<b>262,245</b>		<b>174,484</b>		<b>262,245</b>		
TOTAL INCOME	253,783		239,919		262,245		115,586		262,245		
TOTAL EXPENSES	252,542		239,920		262,245		174,484		262,245		
Balance (Deficit)	1,241		(0)		-		(58,899)		-		