

**Presbytery of Transylvania
2024 Operating Budget
November 11, 2023**

| | ACTUAL INCOME/EXPENSE 2022 | BUDGET INCOME/EXPENSE 2023 | ACTUAL INCOME/EXPENSE 8/31/23 | BUDGET INCOME/EXPENSE 2024 |
|--------------------------|---|---|--|---|
| Total Income | \$ 497,234 | \$ 508,122 | \$ 217,468 | \$ 595,224 |
| Total Expenses | \$ 468,075 | \$ 508,122 | \$ 305,393 | \$ 595,225 |
| Balance (Deficit) | \$ 29,159 | \$ 0 | \$ (87,925) | \$ (0) |

Presbytery of Transylvania
Year 2024 Operating Budget
November 11, 2023

INCOME

| | | ACTUAL INCOME 2022 | OPERATING BUDGET 2023 | ACTUAL INCOME 8/31/23 | PROPOSED BUDGET 2024 | NOTES |
|--------|---|-----------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|--|
| | FLOOD RELIEF | | | | | |
| 407538 | Flood Relief Eastern Ky. | 122,516 | - | 21,958 | 20,000 | <i>moved from non-operating to operating budget in 2023. funds will come from designated account</i> |
| 407540 | Disaster Relief-Designated Fund | (58,326) | 50,000 | 31,015 | | |
| | TOTAL FLOOD RELIEF | 64,190 | 50,000 | 52,973 | 140,000 | |
| | UNIFIED GIVING | | | | | |
| 410100 | Unified Giving -- Presby Portion (78% of total unified) | 116,908 | 125,000 | 56,110 | 125,000 | <i>Presbytery portion is 78% of total unified mission received from churches</i> |
| | UNIFIED GIVING (Presby Portion) | 116,908 | 125,000 | 56,110 | 125,000 | |
| | PER CAPITA | | | | | |
| 450110 | Per Capita -- Presby Portion | 143,122 | 154,922 | 59,838 | 150,024 | <i>25.51 per member recommended presbytery rate; 5881 members @ 25.51; loss of 192 members from 2022</i> |
| | TOTAL PER CAPITA (Presby Portion) | 143,122 | 154,922 | 59,838 | 150,024 | |
| | OTHER RECEIPTS | | | | | |
| | TRUST FUNDS | | | | | |
| 461110 | Greenway | 66,207 | 70,000 | 10,462 | 70,000 | |
| 461130 | White Professional Support | 12,000 | 12,000 | 9,000 | 12,000 | |
| 465110 | Funds from General Acct. at Foundation | 7,117 | 48,000 | 3,684 | 70,000 | |
| 467200 | Funds from 412 Rose Street at Foundation | 69,506 | 20,000 | 25,086 | - | |
| | TRUST FUNDS | 154,830 | 150,000 | 48,233 | 152,000 | |
| | MISCELLANEOUS RECEIPTS | | | | | |
| 464900 | Miscellaneous Receipts | 18,185 | 1,000 | 314 | 1,000 | |
| 464950 | Campus Ministry | - | 19,200 | - | 19,200 | |
| 464091 | Church Redevelopment Designated account | - | 8,000 | - | 8,000 | |
| | Host Site Coordinator Funds | | | | 80,000 | from PDA and East Ky Churches |
| | Proceeds from Sale of Church Property from reserve acct | | | | 40,000 | from designated account |
| | MISC. RECEIPTS | 18,185 | 28,200 | 314 | 148,200 | |
| | TOTAL INCOME | 497,234 | 508,122 | 217,468 | 595,224 | |
| | TOTAL EXPENSES | 468,075 | 508,122 | 305,393 | 595,225 | |

| | ACTUAL | OPERATING | ACTUAL | PROPOSED | NOTES |
|-------------------|--------|-----------|----------|----------|-------|
| | INCOME | BUDGET | INCOME | BUDGET | |
| | 2022 | 2023 | 8/31/23 | 2024 | |
| Balance (Deficit) | 29,159 | 0 | (87,925) | (0) | |

Presbytery of Transylvania
Year 2024 Operating Budget
November 11, 2023

EXPENSES

| | | ACTUAL EXPENSES 2022 | OPERATING BUDGET 2023 | ACTUAL EXPENSES 8/31/23 | PROPOSED BUDGET 2024 | NOTES |
|------------------|--|-------------------------------------|--------------------------------------|--|-------------------------------------|--------------|
| PERSONNEL | | | | | | |
| | General Presbyter | | | | | |
| 541011 | Salary - General Presbyter | 57,401 | 61,706 | 41,137 | 63,557 | |
| 541051 | Housing - General Presbyter | 23,635 | 25,408 | 16,939 | 26,170 | |
| 54102S | FICA - General Presbyter | 6,199 | 6,664 | 4,443 | 6,864 | |
| 541041 | Maj Med/Pension - General Presbyter | 30,141 | 33,974 | 21,174 | 34,994 | |
| 541141 | Con't Ed - General Presbyter | 1,144 | 2,000 | - | 2,000 | |
| 541510 | Prof Business Exp - General Presbyter | 14,272 | 14,000 | 12,474 | 14,000 | |
| | subtotal General Presbyter | 132,792 | 143,752 | 96,167 | 147,585 | |
| | Business Manager | | | | | |
| 541012 | Salary - Business Manager | 56,515 | 60,754 | 40,503 | 62,577 | |
| 54102Y | FICA - Business Manager | 4,247 | 4,648 | 3,047 | 4,787 | |
| 541042 | MajMed/Pension - Business Manager | 13,679 | 14,867 | 9,643 | 16,566 | |
| | subtotal Business Manager | 74,441 | 80,269 | 53,193 | 83,930 | |
| 541152 | Travel - Business Manager | - | 3,000 | - | 3,000 | |
| 541650 | Funds available for allocation | 1,401 | 911 | - | 1,114 | |
| | STATED CLERK | | | | | |
| 553060 | Stated Clerk | 18,781 | 20,190 | 13,460 | 20,796 | |
| 553090 | Professional Business Exp-Stated Clerk | 2,051 | 3,000 | 2,085 | 3,000 | |
| | STATED CLERK | 20,832 | 23,190 | 15,545 | 23,796 | |
| | HOST SITE COORDINATOR/STATED SUPPLY | | | | | |
| | Salary/Housing | - | - | - | 60,000 | |
| | Major Med/Pension-HSC | | | | 23,500 | |

| | | ACTUAL | OPERATING | ACTUAL | PROPOSED | NOTES |
|--------|--|----------------|----------------|----------------|----------------|-------------------------------------|
| | | EXPENSES | BUDGET | EXPENSES | BUDGET | |
| | | 2022 | 2023 | 8/31/23 | 2024 | |
| | Prof Business Exp/CE | | | | 16,500 | |
| | HOST SITE COORDINATOR/STATED SUPPLY | - | - | - | 100,000 | New Position in 2024 |
| | | | | | | |
| | TOTAL FOR PERSONNEL ON BOARD | 229,466 | 251,122 | 164,906 | 359,425 | 3% salary increase for staff |
| | | | | | | |
| | OPERATIONS EXPENSE | | | | | |
| 542091 | Travel | 5,588 | 4,000 | 2,292 | 4,000 | |
| 542111 | Meals | 103 | 500 | 426 | 800 | |
| 542151 | Printing | 450 | 500 | - | 500 | |
| 542161 | Postage | 1,401 | 2,000 | 1,224 | 2,000 | |
| 542171 | Supplies | 2,336 | 3,000 | 1,181 | 3,000 | |
| 542191 | Telephone | 4,787 | 5,000 | 3,445 | 5,000 | |
| 542203 | Computer Software/Support | 7,448 | 7,000 | 4,726 | 7,500 | |
| 542300 | Office Equipment | 445 | 500 | - | 500 | |
| 542310 | Computer Equipment | 2,861 | 3,000 | - | 3,000 | |
| | OPERATIONS EXPENSE | 25,419 | 25,500 | 13,294 | 26,300 | |
| | | | | | | |
| | OFFICE OPERATIONS - Communications | | | | | |
| 524151 | Presbytery Website | 887 | 1,000 | 887 | 1,000 | |
| | | | | | | |
| | OFFICE OPERATIONS - Communications | 887 | 1,000 | 887 | 1,000 | |
| | | | | | | |
| | PRESBYTERY OFFICES | | | | | |
| 51C140 | Insurance | 7,210 | 6,000 | 9,274 | 9,000 | |
| 542181 | Presbytery Office Space Rental | 1,200 | 1,200 | - | 1,200 | |
| 51C200 | Offsite storage | 569 | 700 | 428 | 700 | |
| | PRESBYTERY OFFICES | 8,979 | 7,900 | 9,701 | 10,900 | |
| | | | | | | |
| | AUDIT AND BANK FEES | | | | | |
| 542081 | Audit | 9,000 | 6,000 | - | 6,000 | |
| 542085 | Bank Fees | 275 | 500 | 202 | 500 | |
| | AUDIT AND BANK FEES | 9,275 | 6,500 | 202 | 6,500 | |
| | | | | | | |
| | | | | | | |
| | TOTAL SUPPORT FUNCTIONS | 274,026 | 292,022 | 188,990 | 404,125 | |
| | | | | | | |
| | OTHER | | | | | |
| | KY COUNCIL OF CHURCHES | | | | | |
| 552070 | KCC Annual Assembly | 200 | 1,000 | - | 1,000 | |

| | | ACTUAL EXPENSES 2022 | OPERATING BUDGET 2023 | ACTUAL EXPENSES 8/31/23 | PROPOSED BUDGET 2024 | NOTES |
|--------|--|----------------------------|-----------------------------|-------------------------------|----------------------------|-------|
| 552130 | KCC Fair Share | 4,000 | 4,000 | 3,000 | 4,000 | |
| | KY COUNCIL OF CHURCHES | 4,200 | 5,000 | 3,000 | 5,000 | |
| | PRESBYTERY MEETINGS | | | | | |
| 554170 | Presbytery Meeting expenses | 6,027 | 6,000 | 2,531 | 6,000 | |
| | PRESBYTERY MEETINGS | 6,027 | 6,000 | 2,531 | 6,000 | |
| | PRESBYTERIAN WOMEN | | | | | |
| 557130 | Presbyterian Women | 3,000 | 3,000 | 2,250 | 3,000 | |
| | PRESBYTERIAN WOMEN | 3,000 | 3,000 | 2,250 | 3,000 | |
| | TOTAL OTHER | 13,227 | 14,000 | 7,781 | 14,000 | |
| | COMMITTEES | | | | | |
| | ADMINISTRATION | | | | | |
| 51B170 | Trustees - Contingencies | 4,161 | 5,000 | 6,802 | 10,000 | |
| | ADMINISTRATION | 4,161 | 5,000 | 6,802 | 10,000 | |
| | BURNAMWOOD | | | | | |
| 531000 | Unified Support for Burnamwood | 50,000 | 50,000 | 33,333 | 50,000 | |
| | BURNAMWOOD | 50,000 | 50,000 | 33,333 | 50,000 | |
| | CHRISTIAN FORMATION | | | | | |
| 52B110 | Campus Ministry Grants | - | 6,700 | | 6,700 | |
| 52B111 | Campus Ministry Grants/Synod | - | 13,200 | | 13,200 | |
| 52A111 | Young Adult Clergy Group | 102 | 2,000 | - | - | |
| | CHRISTIAN FORMATION | 102 | 21,900 | - | 19,900 | |
| | CHURCH REVITALIZATION & DEVELOPMENT | | | | | |
| 528085 | Mission Insite | 2,530 | 3,000 | 1,476 | 3,000 | |
| 533080 | Church Development and Evangelism Expenses | - | 5,000 | - | 5,000 | |
| | CHURCH REVITALIZATION & DEVELOPMENT | 2,530 | 8,000 | 1,476 | 8,000 | |
| | CONGREGATIONAL ISSUES COMMISSION | | | | | |
| 560100 | Congregational Issues Training | - | 2,000 | 235 | 2,000 | |
| | CONGREGATIONAL ISSUES COMMISSION | - | 2,000 | 235 | 2,000 | |

| | | ACTUAL | OPERATING | ACTUAL | PROPOSED | NOTES |
|--------|---|---------------|---------------|---------------|---------------|-------|
| | | EXPENSES | BUDGET | EXPENSES | BUDGET | |
| | | 2022 | 2023 | 8/31/23 | 2024 | |
| | COORDINATING COMMISSION | | | | | |
| 520090 | Coordinating Council Expense | 3,714 | 5,000 | 663 | 5,000 | |
| | COORDINATING COMMISSION | 3,714 | 5,000 | 663 | 5,000 | |
| | LEADERSHIP DEVELOPMENT MINISTRY | | | | | |
| 515160 | Presbytery Leadership Development | 10,736 | 9,000 | 6,444 | 9,000 | |
| 515165 | Sexual Misconduct Prevention Training | 2,262 | 3,000 | 3,000 | 4,000 | |
| | LEADERSHIP DEVELOPMENT MINISTRY | 12,998 | 12,000 | 9,444 | 13,000 | |
| | MISSION | | | | | |
| 528090 | Mission Projects/Trip Grants | 7,935 | 7,000 | 873 | 8,000 | |
| 527074 | Disaster Assistance in Presbytery | 67,394 | 50,000 | 52,973 | 20,000 | |
| | MISSION | 75,329 | 57,000 | 53,846 | 28,000 | |
| | PASTORAL TRANSITIONS COMMISSION | | | | | |
| 515070 | Ministry-Program | 2,326 | 4,000 | 1,076 | 4,000 | |
| 523130 | Church Professionals Support | 12,000 | 12,000 | 317 | 12,000 | |
| | PASTORAL TRANSITIONS COMMISSION | 14,326 | 16,000 | 1,394 | 16,000 | |
| | PREPARATION FOR MINISTRY | | | | | |
| 518072 | CPM - Program -Evaluation | 9,707 | 10,000 | 36 | 10,000 | |
| 518170 | CPM-Leadership Retreat/Candidate Retreats | 1,314 | 3,000 | 1,360 | 3,000 | |
| 514070 | Commissioned Lay Pastor Program Expense | | 2,000 | - | 2,000 | |
| | PREPARATION FOR MINISTRY | 11,021 | 15,000 | 1,396 | 15,000 | |
| | REPRESENTATION | | | | | |
| 519090 | Representation - Travel | - | 200 | | 200 | |
| | REPRESENTATION | - | 200 | - | 200 | |
| | YOUTH | | | | | |
| 530200 | Youth Ministry Expense | 6,642 | 10,000 | 34 | 10,000 | |

| BURNAMWOOD | | | | | |
|---|-----------------|-------------------|-------------------|-----------------|--|
| 2024 BUDGET | | | | | |
| | | | | | |
| | ACTUAL | BURNAMWOOD | ACTUAL | PROPOSED | NOTES |
| INCOME | INCOME | BUDGET | INCOME | BUDGET | |
| | 2022 | 2023 | 08/31/2023 | 2024 | |
| BURNAMWOOD CAMP/CONFERENCE | | | | | |
| Subsidy from Presbytery of Transylvania | 50,000 | 50,000 | 33,333 | 50,000 | donation from presbytery mission funds |
| Burnamwood Gifts | 20,907 | 30,000 | 21,865 | 15,000 | donation from churches/individuals |
| Summer Camp Fees | 14,309 | 20,000 | - | | Presbytery sponsored camp fees; move to a rental client for 2023? |
| Youth Retreat Fees | 822 | 2,000 | - | | 4 weekends of Presby sponsored retreats; move to a rental client for 2023? |
| Special Events | 672 | | | | |
| Rentals | 24,276 | 30,000 | 13,415 | 30,000 | includes all presby, other, airbnb rentals from Presbytery Youth Ministry for summer camp rental client? |
| Rental from Presbytery Youth Ministry | 6,028 | | | 23,000 | |
| Burnamwood Appalachian Ministry (BAM) | - | 8,000 | 3,950 | 16,000 | 4 weeks of BAM; 2 weeks are already scheduled |
| BW Surplus from Previous Year | 0 | 0 | 12,500 | | ? |
| Alumni Club Dues | | | | 5,000 | \$25 x 200 members ? |
| Merchandise Sales | | | | 2,500 | |
| Fundraising Events | | | | | from fundraising activities ? |
| TOTAL BURNAMWOOD INCOME | 117,015 | 140,000 | 85,063 | 141,500 | |
| | ACTUAL | BURNAMWOOD | ACTUAL | PROPOSED | NOTES |
| EXPENSES | EXPENSES | BUDGET | EXPENSES | BUDGET | |
| | 2022 | 2023 | 08/31/2023 | 2024 | |
| BURNAMWOOD CAMP/CONFERENCE | | | | | |
| Administrative | | | | | |
| Burnamwood Travel | - | 2,000 | - | 1,000 | |
| Burnamwood Postage | 212 | 300 | - | 500 | includes P.O. Box annual rental |

| | ACTUAL | BURNAMWOOD | ACTUAL | PROPOSED | NOTES |
|--|---------------|---------------|---------------|---------------|---|
| EXPENSES | EXPENSES | BUDGET | EXPENSES | BUDGET | |
| | 2022 | 2023 | 08/31/2023 | 2024 | |
| Burnamwood Office | 859 | 1,000 | 301 | 4,000 | includes supplies, website, accounting software |
| Burnamwood Telephone | 6,470 | 6,000 | 4,360 | 6,500 | includes land line, internet, cell phone (h |
| Burnamwood Licenses/Fees | 965 | 1,000 | 323 | 1,000 | |
| Total Administrative | 8,506 | 10,300 | 4,984 | 13,000 | |
| | | | | | |
| Personnel | | | | | |
| Programming and Administrative Tasks Coordinator/Bookkeeping | 5,680 | - | - | | could be a combination of people |
| FICA Seasonal Staff | 435 | - | 40 | | |
| Burnamwood Caretaker | 40,000 | 43,000 | 28,667 | 46,225 | |
| Burnamwood FICA Permanent Staff | 3,060 | 3,290 | 2,193 | 3,536 | |
| Burnamwood Lifeguard | 3,803 | 2,640 | 1,058 | 5,000 | |
| Burnamwood Cook | - | - | - | - | contract? |
| | | | | | |
| | 52,978 | 48,930 | 31,958 | 54,761 | |
| | | | | | |

| | ACTUAL | BURNAMWOOD | ACTUAL | PROPOSED | NOTES |
|--|---------------|---------------|---------------|---------------|----------------|
| EXPENSES | EXPENSES | BUDGET | EXPENSES | BUDGET | |
| | 2022 | 2023 | 08/31/2023 | 2024 | |
| Executive Camp Director | | | | | |
| Salary-Camp Director | - | | | | |
| FICA-Camp Director | - | | | | |
| MM/Pension-Camp Director | - | | | | |
| Continuing Ed-Camp Director | - | | | | |
| Professional Expense-Camp Director | - | | | | |
| Executive Camp Director | - | - | - | - | |
| | | | | | |
| Total Personnel | 52,978 | 48,930 | 31,958 | 54,761 | |
| | | | | | |
| Rentals | | | | | |
| Burnamwood Meals Other Rental | 1,180 | | 3,819 | 2,000 | |
| | | | | | |
| Total Rental Expense | 1,180 | - | 3,819 | 2,000 | |
| | | | | | |
| Facilities | | | | | |
| Burnamwood Pest Control | 550 | 800 | 430 | 600 | |
| Burnamwood Pool | 2,328 | 1,200 | 1,216 | 2,500 | |
| Burnamwood Vehicle | 2,375 | 1,500 | 489 | 2,500 | |
| Burnamwood Maintenance Supplies | 1,919 | 6,500 | 3,276 | 5,000 | |
| Burnamwood Cleaning/Paper Supplies | 861 | 2,400 | 519 | 2,000 | |
| Burnamwood EQ Repair/Maint | 1,915 | 10,000 | 12,198 | 10,000 | |
| Burnamwood Insurance | 11,920 | 14,000 | 12,695 | 14,000 | |
| Burnamwood Utilities | 23,841 | 30,000 | 17,229 | 25,000 | |
| Burnamwood Sewer Treatment Plant | 3,600 | 3,600 | 2,400 | 3,600 | |
| Total Facilities | 49,309 | 70,000 | 50,451 | 65,200 | |
| | | | | | |
| Summer Program | | | | | |
| Burnamwood Summer Camp Expense | 7,866 | 10,000 | - | | |
| Total Summer Program | 7,866 | 10,000 | - | | |
| | | | | | |
| Retreats | | | | | |
| Retreat Supplies | 0 | 1000 | | | |
| BW Special Event/Fundraising Expenses | 462 | - | - | 2,000 | |
| | | | | | |
| Total Retreat | 462 | 1,000 | - | 2,000 | |
| | | | | | |
| Burnamwood Appalchian Ministry | | | | | |
| Burnamwood Appalachian Ministry Progra | - | 3,000 | 848 | 4,000 | 4 weeks of BAM |

| | ACTUAL | BURNAMWOOD | ACTUAL | PROPOSED | NOTES |
|--|----------------|----------------|----------------|----------------|-------|
| EXPENSES | EXPENSES | BUDGET | EXPENSES | BUDGET | |
| | 2022 | 2023 | 08/31/2023 | 2024 | |
| | - | | | | |
| Total Burnamwood Appalchian Ministry Expenses | - | 3,000 | 848 | 4,000 | |
| | | | | | |
| TOTAL BURNAMWOOD CCC EXPENSES | 120,301 | 143,230 | 92,061 | 140,961 | |
| | | | | | |
| TOTAL INCOME | 117,015 | 140,000 | 85,063 | 141,500 | |
| TOTAL EXPENSES | 120,301 | 143,230 | 92,061 | 140,961 | |
| Balance (Deficit) | (3,286) | (3,230) | (6,998) | 539 | |

Distribution of 2022 Operating Budget Expenses

| | | |
|---|-------------------|-------------|
| Total Personnel Expense | \$ 237,600 | 50% |
| Operations Expense | \$ 45,300 | 10% |
| Committee Expense (excluding BW) | \$ 127,100 | 27% |
| Burnamwood | \$ 50,000 | 11% |
| Other Expense | \$ 15,000 | 3% |
| Total 2022 Budgeted Expenses | \$ 475,000 | 100% |

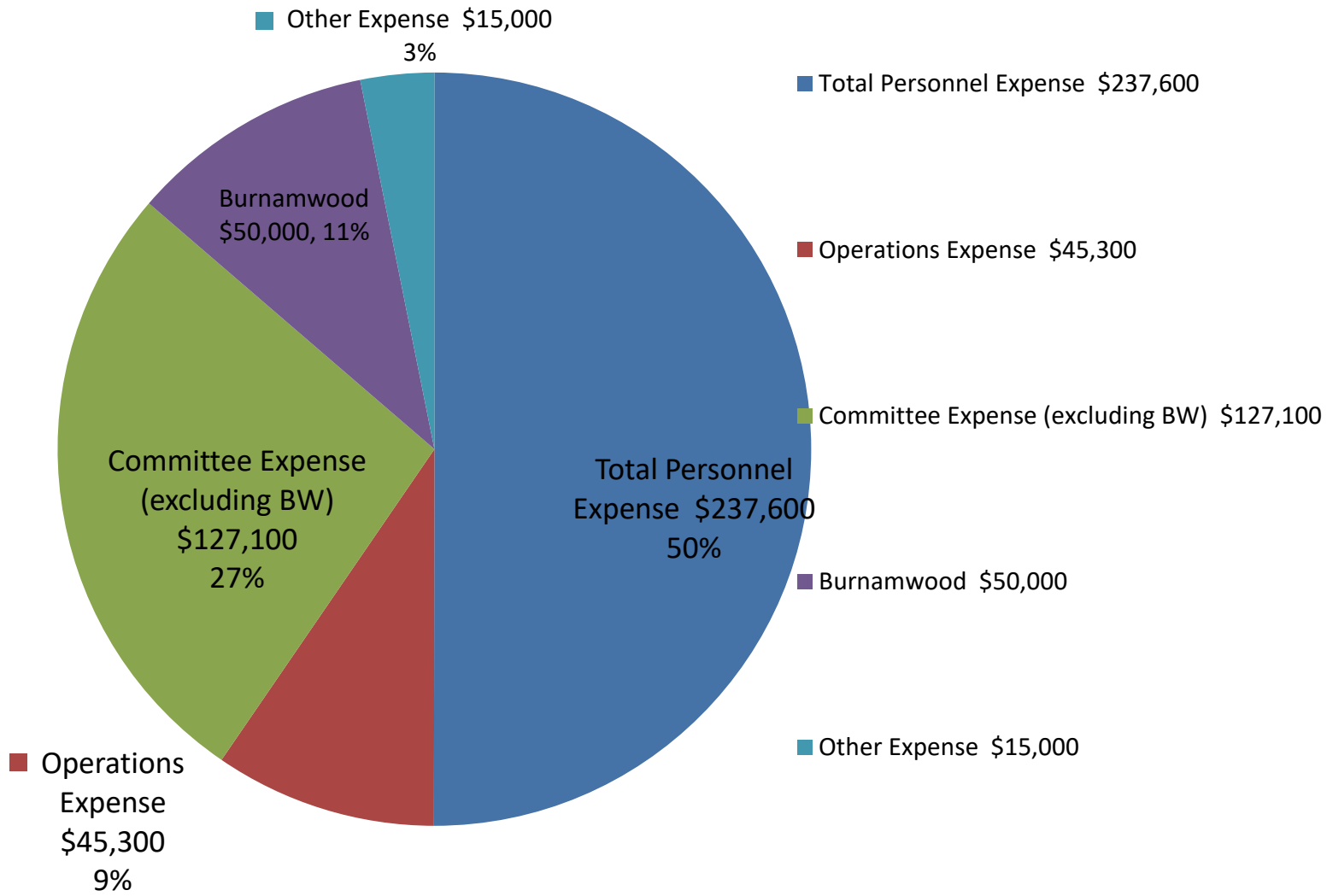
Sources of Funds

| | | |
|---|-------------------|-------------|
| Per Capita | \$ 160,764 | 34% |
| Unified Mission | \$ 140,000 | 29% |
| Investments/Designated Accounts/Reserves | \$ 174,236 | 37% |
| Total 2022 Operating Income | \$ 475,000 | 100% |

Distribution of 2018 Operating Expenses

| | | |
|--|-------------------|-------------|
| General Presbyter Expense | \$ 110,854 | 21% |
| Other Staff Expense | \$ 122,791 | 23% |
| Burnamwood | \$ 67,500 | 13% |
| Burnamwood (additional needed for BW) | \$ 64,029 | 12% |
| Operations Expense | \$ 42,615 | 8% |
| Committee Expense (excluding BW) | \$ 114,143 | 22% |
| Other | \$ 5,814 | 1% |
| Total 2011 Operating Actual Expenses | \$ 527,747 | 100% |

Distribution of Expenses in Operating Budget



Sources of Funding

