

**Presbytery of Shenandoah  
Budget  
Fiscal Year 2007**

October 24, 2006

	<u>2005</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	
	<u>Actual</u>	<u>Budget as amended</u>	<u>Budget, as amended</u>	<u>Budget</u>	
Camp Paddy Run	3,043	0	2,500	0	<b>(10)</b>
Interest Income -Various	15,873	2,680	10,380	15,000	
Shared Undesignated Support from Congregations	721,752	713,620	720,000	700,000	<b>(1)</b>
PerCapita, ShenPres (\$5.00/person)	87,089	88,705	88,315	91,010	
Per Cap - GA (\$5.57, \$5.57, \$5.79)	98,817	98,817	98,383	105,390	
Per Cap - SY (\$2.09, \$2.15, \$2.09)	37,079	37,079	37,975	38,042	
Member Base '05 = 17,741; '06 = 17,663; '07=18,202 includes Warrenton Church for 2007	222,985	224,601	224,673	234,443	
Undesignated Income	1,500	1,500	1,500	1,500	
HAE Grants from GA & Synod	5,240	5,250	0	5,240	
Cash Distributed from Corporation Earnings	9,000	9,000	9,000	9,000	
Cash from Strong Ministers Program Assets	3,401	3,720	2,280	1,000	
Cash from Reimbursed Exps (see last page)	13,481	0	0	0	
Budgeted Drawdown from Operating Resrv	0	2,915	10,272	58,896	<b>(2)</b>
<b>Total Budgeted Cash Inflows</b>	<u>1,007,692</u>	<u>978,886</u>	<u>980,605</u>	<u>1,025,079</u>	
Gross Receipts for Budgeted Expenditures	1,007,692	978,886	980,605	1,025,079	
<b>Budgeted Cash Outflows</b>					
Per Capita Obligation to G.A. (\$5.57, \$5.57, \$5.79)	98,817	98,817	98,383	105,390	<b>(3)</b>
Per Capita Obligation to Synod (\$2.09, \$2.15, \$2.09)	37,079	37,079	37,975	38,042	
Support Shared with GA (9%)	64,958	64,226	64,800	63,000	<b>(4)</b>
Support Shared with Synod (0.75%)	5,413	5,352	5,400	5,250	<b>(5)</b>
<b>ADMINISTRATION</b>					
Total Office Expenses	84,441	97,742	98,967	98,074	
<b>Personnel Reimbursable Expenses</b>					
Continuing Education	2,805	4,500	4,500	4,500	
Staff Travel	12,949	13,500	14,500	14,500	
Total Personnel Reimbursable Expenses	15,754	18,000	19,000	19,000	
Presbytery Meeting Expenses	3,643	5,500	5,500	5,500	
<b>Presbytery Office Building</b>					
Major Office Repair Escrow	1,000	1,000	1,000	3,000	
Building & Grounds Maintenance	7,680	6,000	8,000	8,000	
Miscellaneous	0	500	500	500	
Insurance	13,046	13,000	13,000	14,000	
Total Presbytery Office Building	21,726	20,500	22,500	25,500	
Salaries & Benefits	330,510	324,817	317,455	331,094	<b>(6)</b>
<b>Total ADMINISTRATION</b>	<u>456,074</u>	<u>466,559</u>	<u>463,422</u>	<u>479,168</u>	

	<u>2005</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
	<u>Actual</u>	<u>Budget, as amended</u>	<u>Budget, as amended</u>	<u>Budget</u>
<b>CONSTITUTIONAL COMMITTEES</b>				
<b>Committee on Ministry</b>				
Professional Dev. Operating Exp	5,000	5,000	8,000	8,000
Salary Committee Operating Exp	51	200	200	200
Sessional Records Operating Exp	95	500	600	1,000
Oversight-Ministerial Relations	278	500	500	800
Author/Comm Lay Pastors Oversgt	2,525	1,000	1,040	7,000
Operating Expenses	1,241	2,000	2,080	1,500
Comm on CLP Training	983	1,000	0	0
Examination Committee	514	2,000	2,000	1,250
Orientation for New Ministers	0	500	300	300
Synod Cooperative Events	(908)	250	500	500
Commission Emergency Fund	1,197	5,000	8,000	4,000
Sexual Misconduct Response Team	0	800	0	0
Triennial Visits (Honorariums)	0	500	1,000	2,750
Educator Travel	1,241	1,050	1,200	1,400
TASTE of Ministry	3,750	1,000	1,000	1,000
Committee on Ministry Oper. Exp	<u>9,376</u>	<u>9,000</u>	<u>11,000</u>	<u>11,500</u>
<b>Total Committee on Ministry</b>	25,342	30,300	37,420	41,200 <b>(7)</b>
<b>Total Preparation for Ministry Comm</b>	4,316	5,000	5,000	5,500
<b>Total Nominations Committee</b>	251	750	750	750
<b>Total Permanent Judicial Committee</b>	0	500	500	500
<b>Total Representation Committee</b>	<u>81</u>	<u>500</u>	<u>500</u>	<u>500</u>
<b>Total CONSTITUTIONAL COMMITTEES</b>	<u>29,991</u>	<u>37,050</u>	<u>44,170</u>	<u>48,450</u>
<b>MISSION COMMUNITY CASH</b>				
Challenge Grant	0	5,500	3,000	3,000
Eastern Panhandle MC	5,694	6,000	6,000	7,000
Potomac Highlands MC	6,000	6,000	6,000	6,000
Mountain Valley MC	5,361	6,000	6,000	6,000
Central Valley MC	6,000	6,000	6,000	7,000
Highland-Augusta MC	6,000	6,000	6,000	6,000
Maury River MC	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<b>Total MISSION COMMUNITY Grants</b>	35,055	41,500	39,000	41,000 <b>(8)</b>
<b>Total Presbyterian Women</b>	6,500	6,500	6,850	7,600
<b>PRESBYTERY COUNCIL</b>				
Vision and Mission Committee	290	0	0	500

	2005	2005	2006	2007
	Actual	Budget, as amended	Budget, as amended	Budget
Budget & Finance	180	240	450	600
PIE	430	940	940	940
Office & Personnel Committee	717	1,000	1,000	1,000
Contingency Fund	0	1,200	1,200	1,200
History Committee	0	0	0	1,500 (9)
Legal Fees Sex Misconduct Escrow	2,000	2,000	2,000	2,000
Division Operating Expenses	<u>3,254</u>	<u>6,000</u>	<u>4,000</u>	<u>4,000</u>
<b>Total PRESBYTERY COUNCIL</b>	<b>7,013</b>	<b>11,380</b>	<b>9,590</b>	<b>11,740</b>
<b>Presbytery Funds Administration</b>				
Moffett Grant Fund Committee	231	200	400	400
Presby Funds Administration	729	450	495	495
Hunger Resource Team	<u>0</u>	<u>450</u>	<u>495</u>	<u>495</u>
<b>Total Presbytery Funds Administration</b>	<b>960</b>	<b>1,100</b>	<b>1,390</b>	<b>1,390</b>
<b>STANDING COMMITTEES</b>				
Committee Operating Expenses	0	312	312	0
Camp Paddy Run Operations	11,282	9,688	10,112	10,514 (10)
Camp Scholarships	3,000	3,000	3,000	3,000
HerStory	1,500	1,500	1,500	1,500
Massanetta Springs	10,500	10,500	500	500
Montreat	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
<b>Total Camp and Conference</b>	<b>26,782</b>	<b>25,500</b>	<b>15,924</b>	<b>16,014</b>
<b>Church Development</b>				
<b>STAR</b>				
Ministry Program Grants	34,375	76,875	55,000	60,000
Churchwide Redevelopment Confer	1,729	4,000	5,000	6,000
Resources & Administration	0	8,000	7,000	7,500
New Ministry	8,437	6,000	10,000	12,000
Emergency Ministry Grants	1,935	5,000	4,000	0
Spiritual Renewal	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
<b>Total STAR</b>	<b>46,477</b>	<b>99,875</b>	<b>82,000</b>	<b>86,500</b>
<b>Mission Study Consultant Netwrk:</b>				
Percept Contract	7,040	8,000	8,000	8,000
Church Consultant Training Ntwk	0	2,500	2,500	2,500
Mission Study Grant Fund	<u>2,749</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>
<b>Total Mission Study Consultant Netwrk</b>	<b>9,789</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
Missionary Church Support	3,500	13,125	13,125	15,000
Division Operating Expenses	<u>10,693</u>	<u>5,000</u>	<u>5,000</u>	<u>5,500</u>
<b>Total Church Development</b>	<b>70,458</b>	<b>137,000</b>	<b>119,125</b>	<b>126,000</b>





**Presbytery of the Shenandoah**  
**Budget 2007—Notes**  
**October 24, 2006**

The attached 2007 Budget has been prepared by the Budget and Finance (B & F) Committee of Shenandoah Presbytery, reviewed by the Presbytery Council, and adopted by the Presbytery of Shenandoah. The Council has proposed this budget which represents adjustments from certain amounts stated in the ‘First Reading’ budget, distributed at the July 22 meeting of the Presbytery. In that first reading, no attempt was made to ‘balance the budget.’ That budget merely catalogued the responses of each committee to project their expenditures for 2007. This second reading reflects essentially the same income and expenditure plan with the budget shortfall to come from operating reserves. The differences in amounts from the first reading are explained in the notes below, along with other notes explaining significant items or trends.

The summary represents ONLY the cash flows—inflows and outflows—that are subject to the discretion of the Presbytery as a whole. Restricted funds, such as those from special offerings, special gifts, and earnings on those gifts from prior years, are NOT included here because their use has been restricted by the donors, and therefore not subject to decisions by the presbytery. In the past, significant restricted donations can increase the cash flow to and from the presbytery by as much as \$350,000 per year. In cases where some discretion is given to the Presbytery on the use of funds from restricted donations, the B& F Committee has attempted to estimate and catalogue these amounts in the budget. All funds are subject to an annual audit, and are included in the comprehensive annual financial report of the Presbytery, prepared after the end of the year showing actual amounts received and distributed, both restricted and unrestricted funds.

The proposed budget—second reading—incorporates the responses of each committee that replied to a request for budget information for 2007. In those cases in which the B&F committee received no information from a committee or program, the proposal has carried forward the current (2006) budget.

**Notes:**

(1) This budget proposal assumes a \$20,000 decline in shared mission support in 2007 over 2006. Actual commitments for 2006, along with projections based on actual giving for the first half of 2006 for congregations not returning an askings amount, of undesignated shared support total approximately \$700,000 for the year.

(2) The amount of \$58,896 required to ‘balance’ the expenditures as presented in this second reading will be drawn from operating reserves.

(3) Per capita obligations to the General Assembly and Synod are the obligations of the presbytery, whether or not collected from congregations. These amounts are based upon the 2006 membership base of the presbytery (as measured at December 31, 2005)—18,202 total members—set at \$5.79 per member for GA and \$2.09 per member for Synod.

(4) In prior years Shenandoah Presbytery has shared with the General Assembly the amounts received undesignated from congregations at a fixed percentage of 9% of whatever amount was received, undesignated, from congregations. No change has been proposed in this budget.

(5) Since the Synod of the Mid-Atlantic has ceased to be a funding source for many mission organizations, in 2005 our presbytery's support of synod was re-directed directly to the Virginia Board of Campus Ministry (The Westminster Foundation), the Illubabor Bethel Synod (in Ethiopia, part of World-Wide Ministries Division), and the Chaplains' Services of Churches (prison chaplains). A remaining amount—0.75% of shared congregational support—remains with the Synod of the Mid-Atlantic. The proposed budget recommends no change in this policy.

(6) Staff salaries and benefits include the recommendation by the Office and Personnel committee to increase base salaries by 4.5%. Medical benefits reflect the Board of Pensions increase of .5%, bringing combined pension and medical contributions to 31.5%.

(7) The Committee on Ministry has actively pursued a renewed policy of triennial visits to each Session in the presbytery and is actively engaging current and future Commissioned Lay Pastors in supervision and support. The proposed COM budget for 2007 reflects those priorities.

(8) Two mission communities—Eastern Panhandle and Central Valley have proposed expanded funding and programs from \$6,000 to \$7,000. The other mission communities either didn't propose an increase or didn't communicate with the B&F Committee.

(9) The History Committee, a new working group within the Presbytery, proposes a project to update and publish a history of the Presbytery.

(10) No budget for a separate camping program at Camp Paddy Run has been included here, only the nominal costs associated with maintaining and holding the property, in accord with the Paddy Run Outdoor Ministry Committee's (PROM) Letter of Intent dated March 23, 2006. PROM is working to make the outdoor ministry programming at the camp budget neutral, that is, program funding is supported by group fees from those who use the property.

(11) The Ethiopian Partnership has proposed Presbytery support two new projects: a) travel support for an expanded summer school of English teaching in Mettu, Ethiopia, by native English speakers from our presbytery, and b) travel support for laypeople in the US who will take part in the Ethiopian Network meetings stateside. Regarding a), the English language training program is in its third year in the summer of 2006. Expanded travel support will allow additional teachers to take on additional Ethiopian students in this highly successful ministry of the Ethiopian Partnership. Regarding b), because the PCUSA denominational offices in Louisville no longer coordinate and resource Worldwide Ministries, networks of volunteers from congregations and presbyteries across the country have begun to meet regularly to share information and promote more direct, hands-on involvement of congregations in direct

mission support. The Presbytery of Shenandoah and various congregations now form parts of the Ethiopian network of congregations engaged in ministry with Ethiopia.

**(12)** The Budget deficit projected in 2006 results from the actions taken by Presbytery in its last meeting to restore \$4,000 funding to COM for projects carried over from 2005.