

**2026 Proposed Line Item Budget**

Income		2025 Approved	Difference	2026 Proposed	Notes:
	4010 · Mission Giving/Shared (Received in 2024 \$133,759)	133,520.00	0.00	133,520.00	20% goes to GA
	4121 · Presbytery Mission (Received in 2023)	70,000.00	0.00	70,000.00	
2025 = \$1.04 increase 2026 \$0.42 increase	4200 · Per Capita Assessment 7636 Members @ \$34.66 = \$264,663.76	224,146.40	-12,415.39	211,731.01	80% of Total Billed
	Investment Income	127,500.00	22,500.00	150,000.00	5 % of Total Return on Invest
	Anticipated Grant Income	0.00	0.00	0.00	
	4900 · Misc. Income (includes Synod / other Insurance rebates)	5,600.00	0.00	5,600.00	
	<b>Total Income</b>	<b>560,766.40</b>	<b>10,084.61</b>	<b>570,851.01</b>	
<b>Expenses</b>					
Increase of 2.5%					
<b>Staff</b>					
	<u>Presbytery leader for Vision and Transformation</u>	<u>2025 Approved</u>	<u>Increase</u>	<u>2026 Proposed w/increase of 2.5%</u>	
	5101 · Salaries/Wages	67,000.00	2,050.00	69,050.00	
	5102 · Housing	15,000.00	0.00	15,000.00	
	5103 · SECA Offset	6,273.00	156.83	6,429.83	
	<u>Transitional Pastor Participation (Family Plan)</u>				
	5201 · Pension	6,970.00	174.00	7,144.00	
	5203 · Death & Disability Insurance	820.00	21.00	841.00	
	5203.1 · Temporary Disability	410.00	10.00	420.00	
	5205 · Vouchered Travel / Books	6,000.00	0.00	6,000.00	
	5209 · Continuing Education	1,000.00	0.00	1,000.00	
	5202 · Medical Insurance	27,060.00	4,038.50	31,098.50	
	<b>Total Presbytery leader for Vision and Transformation</b>	<b>130,533.00</b>	<b>6,450.33</b>	<b>136,983.33</b>	
	<u>Covenant Package</u>				
	<u>Presbytery Leader for Governance and Congregational Leadership</u>				
	5101 · Salaries/Wages	67,000.00	2,050.00	69,050.00	
	5102 · Housing	15,000.00	0.00	15,000.00	
	5103 · SECA Offset	6,273.00	156.83	6,429.83	
	5104 · Match 403b	10,000.00	0.00	10,000.00	
	5201 · Defined Benefit Pension 10%	8,200.00	205.00	8,405.00	
	5202 · Medical Insurance - None - Covered under Spouse's Plan	0.00	0.00	0.00	
	5203 · Death & Disability Insurance	820.00	21.00	841.00	
	5203.1 · Temporary Disability	410.00	10.00	420.00	
	5205 · Vouchered Travel / Books	6,000.00	0.00	6,000.00	
	5209 · Continuing Education	1,000.00	0.00	1,000.00	
	<b>Total Presbytery Leader for Governance and Congregational Leadership</b>	<b>114,703.00</b>	<b>2,442.83</b>	<b>117,145.83</b>	
	<u>Communications Director</u>				
	5101 · Salaries/Wages	25,253.43	631.34	25,884.77	
	5301 · FICA/Medicare Expense	1,931.89	48.30	1,980.18	
	<b>Total Communication Director</b>	<b>27,185.32</b>	<b>679.63</b>	<b>27,864.95</b>	
	<u>Bookkeeper</u>				
	<b>Total Bookkeeping</b>	<b>9,600.00</b>	<b>0.00</b>	<b>9,600.00</b>	
	<u>Treasurer</u>				
	5105 · Contract Employee	9,840.00	260.00	10,100.00	
	Mileage Reimbursement	500.00	0.00	500.00	
	<b>Total Treasurer</b>	<b>10,340.00</b>	<b>260.00</b>	<b>10,600.00</b>	
	<b>Total Staff Expense</b>	<b>292,361.32</b>	<b>9,832.78</b>	<b>302,194.10</b>	
<b>Administration Expenses</b>					
		<u>2025 Approved Budget</u>	<u>Increase</u>	<u>2026 Proposed w/increase</u>	
	5303 · Workman's Compensation	400.00	0.00	400.00	
	5305 · Payroll expense	1,000.00	0.00	1,000.00	
	8010 · Financial Review	1,000.00	1,000.00	2,000.00	
	8014 · Insurance	2,684.00	0.00	2,684.00	
	<b>Total Admin Expense</b>	<b>5,084.00</b>	<b>1,000.00</b>	<b>6,084.00</b>	
<b>Office Expenses</b>					
	Office Rent	6,948.00	-2,916.00	4,032.00	
	Storage Rent	1,400.00	1,300.00	2,700.00	
	<b>OFFICE OPERATIONS</b>				
	6202 · Calendars	50.00	0.00	50.00	
	6222 · Web Site	100.00	900.00	1,000.00	
	6224 · Office Supplies	100.00	400.00	500.00	
	6228 · Equipment Supplies	100.00	0.00	100.00	
	6230 · Postage	250.00	0.00	250.00	
	6231 · Other Office Expense	100.00	0.00	100.00	

	6232 · Software	1,050.00	2,450.00	3,500.00
	6250 · Bank Fees	50.00	0.00	50.00
	6251 · Online Giving Fees	100.00	0.00	100.00
	8104 · Licensing	280.00	0.00	280.00
	6228 - Technology Office Expense	0.00	0.00	8,000.00
	<b>Total Office Operations</b>	<b>2,180.00</b>	<b>3,750.00</b>	<b>13,930.00</b>
	<b>Total Office Expense</b>	<b>15,612.00</b>	<b>3,134.00</b>	<b>26,746.00</b>
<b>Committee Expenses</b>				
<b>Commission on Preparation for Ministry</b>				
	CPM Expenses	0.00		1,000.00
	To Replenish CPM Fund to \$30,000			28,000.00
	<b>CPM Total</b>	<b>0.00</b>	<b>0.00</b>	<b>29,000.00</b>
<b>Commission on Ministry</b>				
	8011 - COM Expense	4,000.00	1,000.00	5,000.00
	To Replenish BOP Grants Fund to Help Churches with New Pricing	20,000.00	-14,600.00	5,400.00
	<b>Total COM</b>	<b>24,000.00</b>	<b>-13,600.00</b>	<b>10,400.00</b>
<b>Coordinating Council</b>				
	8106 / 6240 - Honorariums and Presbytery Meetings	2,000.00	1,200.00	3,200.00
6240 ???	8135 - Moderators Expense	1,000.00	1,000.00	2,000.00
	8000 · COMMITTEE EXPENSES - Other	2,000.00	0.00	2,000.00
	Technology Upgrades / Presbytery Meetings	0.00	2,000.00	2,000.00
	Special Presbytery Anniversary Event	0.00	5,500.00	5,500.00
	Triennium	10,000.00	-6,500.00	3,500.00
	<b>Total Coordinating Council</b>	<b>15,000.00</b>	<b>3,200.00</b>	<b>18,200.00</b>
<b>Administration Committee</b>	<b>Administration Committee</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Missions</b>				
		<b>2025 Approved Budget</b>		<b>2026 Proposed Budget</b>
	Camp Krishund Grant	35,000.00	0.00	35,000.00
NWC Already has 145k to start the year	New Worshipping Communities	30,000.00	-30,000.00	0.00
Will Continue Funding in 2027	Replenish the Honduras Travel / Support Fund	0.00		15,000.00
	GA Shared Mission	26,704.00	0.00	26,704.00
	GA per Capita Allocation	90,167.12	-4,185.76	85,981.36 2026 - \$11.26
	Synod per Capita Allocation	19,344.00	-1,017.60	18,326.40 \$2.40 per member
	<b>Total Misson Payments</b>	<b>201,215.12</b>	<b>-35,203.36</b>	<b>181,011.76</b>
<b>Total Projected Revenue</b>		<b>560,766.40</b>	<b>10,084.61</b>	<b>570,851.01</b>
<b>Total Projected Expenses</b>		<b>549,188.44</b>	<b>-32,636.58</b>	<b>574,635.86</b>
<b>Surplus/Deficit</b>		<b>11,577.96</b>		<b>(3,784.86)</b>