PC Mission - Approved 2026 Budget

	2024 Actual	2025 Approved	2026 Approved	Change	Comments
Income Streams					
Shared Proportional Assessment (Per Capita)					
Presbytery	$ 274,213.33	$ 262,115.76	**$ 256,943.52**	$ (5,172.24)	96% collection rate on PC
Fees for Church Support	$ 1,229.50	$ 1,500.00	**$ -**	$ (1,500.00)	
Miscellaneous PC Income	$ -	$ 3,000.00	**$ 3,000.00**	$ -	
Synod	$ 24,329.34	$ 23,516.93	**$ 22,629.89**	$ (887.04)	
General Assembly	$ 89,656.55	$ 86,718.67	**$ 88,162.27**	$ 1,443.60	
Undesignated & Designated Mission Support Contribution					
Presbytery	$ 232,077.30	$ 280,000.00	**$ 280,000.00**	$ -	
Synod	$ 18,350.00	$ 25,000.00	**$ 25,000.00**	$ -	
General Assembly - Mission Support	$ 42,252.66	$ 46,000.00	**$ 46,000.00**	$ -	
General Assembly - Designated/Other Pass-through	$ 255,870.44	$ 250,000.00	**$ 250,000.00**	$ -	
Other Revenue					
Investment Income - Operations	$ 36,500.00	$ 36,500.00	**$ 36,500.00**	$ -	
Mission Reserve	$ 8,000.00	$ 9,000.00	**$ 15,000.00**	$ 6,000.00	
Per Capita Reserve	$ 8,500.00	$ 7,000.00	**$ 10,000.00**	$ 3,000.00	
Fry Trust Administration Income		$ 24,000.00	**$ 25,000.00**	$ 1,000.00	1% Administration Fee
First, MJ Building Sale Proceeds (Reserves)		$ 25,000.00	**$ 50,000.00**	$ 25,000.00	
Transfer from Congregational Facilitator Holding		$ 4,900.00	**$ -**	$ (4,900.00)	
Interest Income - Per Capita	$ 1,237.83	$ 500.00	**$ 1,000.00**	$ 500.00	
Interest Income - Mission	$ 270.97	$ 750.00	**$ 250.00**	$ (500.00)	
Total Income	$ 992,487.92	$ 1,085,501.36	**$ 1,109,485.68**	$ 23,984.32	
Donegal Presbytery Per Capita Assessment					
Per Capita Assessment: Synod	$ 25,968.00	$ 24,496.80	**$ 23,572.80**	$ (924.00)	
Per Capita Assessment: GA	$ 106,036.00	$ 82,643.88	**$ 84,095.72**	$ 1,451.84	
Donegal Presbytery Pledge to Synod Mission	$ 23,000.00	$ 25,000.00	**$ 25,000.00**	$ -	
Donegal Presbytery Pledge to GA Mission					
Undesignated pledge to GA Mission	$ 15,000.00	$ 4,500.00	**$ 4,500.00**	$ -	
Designated at direction of EOM	$ 10,000.00	$ 15,000.00	**$ 15,000.00**	$ -	
Pledged to Office of General Assemby (per capita)	$ 14,595.08	$ 28,000.00	**$ 26,500.00**	$ (1,500.00)	
Designated Giving to GA Mission/Other Pass Through	$ 257,862.86	$ 250,000.00	**$ 250,000.00**	$ -	

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	2024 Actual	2025 Approved	2026 Approved	Change	Comments
Ministry and Mission Expenses					
COM Congregational Facilitator (10 hrs per week)	$ -	$ 15,606.33	**$ 15,918.46**	$ 312.13	2% COLA
Presbytery of Donegal Facilitator (20 hrs per week)		$ 35,951.90	**$ 36,670.94**	$ 719.04	2% COLA
COM Support of Pastors	$ 3,763.86	$ 4,000.00	**$ 5,000.00**	$ 1,000.00	
Iglesia Renecar	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	$ -	
Bethany Collaboratory	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	$ -	
Shiloh Ministry Support	$ 10,000.00	$ 10,000.00	**$ 15,000.00**	$ 5,000.00	
Columbia/Hands Across the Street Ministry	$ 50,000.00	$ 10,000.00	**$ 15,000.00**	$ 5,000.00	
Events to Build Disciples and Equip Leaders	$ 6,216.49	$ 7,000.00	**$ 7,000.00**	$ -	
New Mission Initiatives	$ 4,354.87	$ 5,000.00	**$ 7,000.00**	$ 2,000.00	
Racial Justice Task Group	$ 5,000.00	$ 5,000.00	**$ 5,000.00**	$ -	
Engaging our Mission Current Funds	$ 40,567.33	$ 50,000.00	**$ 50,000.00**	$ -	
Iglesia Resurrection	$ 15,000.00	$ 15,000.00	**$ 15,000.00**	$ -	
Pastor Emergency Fund	$ -	$ 2,000.00	**$ 2,000.00**	$ -	
Cohorts for Pastors	$ -	$ -	**$ 5,000.00**	$ 5,000.00	New in 2026
Immigration & Refugee Support	$ -	$ -	**$ 5,000.00**	$ 5,000.00	New in 2026
Personnel					
Compensation					
Executive Presbyter/Transitional SC Salary (Full Time)	$ 104,804.63	$ 113,189.00	**$ 115,452.78**	$ 2,263.78	2% COLA
TPA/ASC (65% Time)	$ -	$ 43,875.00	**$ 44,752.50**	$ 877.50	2% COLA
Exec Admin Assistant Salary (Full Time)	$ 62,525.69	$ 64,401.46	**$ 65,689.49**	$ 1,288.03	2% COLA
Benefits					
EP Pension	$ 8,908.39	$ 9,621.07	**$ 9,813.49**	$ 192.42	
EP Social Security Offset	$ 8,017.55	$ 8,658.96	**$ 8,832.14**	$ 173.18	
EP Medical/Vision Insurance	$ 30,393.34	$ 13,962.48	**$ 15,082.45**	$ 1,119.97	Estimate
EP Death/Disability	$ 1,048.05	$ 1,131.89	**$ 1,154.53**	$ 22.64	Estimate
EP Temporary Disability	$ 524.02	$ 565.95	**$ 577.26**	$ 11.32	Estimate
EP Medical Supplement	$ 3,144.14	$ 13,000.00	**$ 13,000.00**	$ -	
TPA/ASC Social Security Offset	$ -	$ 3,356.44	**$ 3,423.57**	$ 67.13	
TPA/ASC Medical Reimbursement/Vision	$ -	$ 4,387.50	**$ 4,475.25**	$ 87.75	
TPA/ASC Pension	$ -	$ 4,387.50	**$ 4,475.25**	$ 87.75	
TPA/ASC Death and Disability	$ -	$ 448.84	**$ 447.53**	$ (1.31)	Estimate
TPA/ASC Temporary Disability	$ -	$ 466.06	**$ 447.53**	$ (18.54)	Estimate

PC Mission - Approved 2026 Budget

	2024 Actual	2025 Approved	2026 Approved	Change	Comments
EAA Social Security	$ 4,783.22	$ 4,926.71	**$ 5,025.25**	$ 98.53	
EAA Medical/Vision	$ 9,729.14	$ 9,250.00	**$ 11,451.29**	$ 2,201.29	Estimate
EAA Retirement Contribution	$ 6,877.83	$ 13,678.88	**$ 7,225.84**	$ (6,453.04)	
EAA Medical Supplement	$ 1,563.14	$ 1,610.04	**$ 1,642.24**	$ 32.20	
EAA Temp Disasbility	$ 600.00	$ 600.00	**$ 610.91**	$ 10.91	Estimate
EAA Death and Disability	$ 2,188.40	$ 2,254.05	**$ 2,299.13**	$ 45.08	Estimate
Professional Expenses					
EP Travel	$ 6,168.22	$ 6,000.00	**$ 6,000.00**	$ -	
EP Continuing Education	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	$ -	
EP Cell Phone/Internet	$ 1,380.00	$ 1,400.00	**$ 1,400.00**	$ -	
EP Business Expense	$ 6,390.06	$ 6,000.00	**$ 6,000.00**	$ -	
EP GA/Conferences	$ 5,368.98	$ 3,000.00	**$ 5,000.00**	$ 2,000.00	GA in 2026
TPA/ASC Travel	$ -	$ 2,000.00	**$ 2,000.00**	$ -	
TPA/ASC Continuing Education	$ -	$ 2,000.00	**$ 2,000.00**	$ -	
TPA/ASC Cell Phone/Internet	$ -	$ 1,400.00	**$ 1,400.00**	$ -	
TPA/ASC Business Expense	$ -	$ 2,000.00	**$ 2,000.00**	$ -	
TPA/ASC GA/Conferences	$ -	$ 2,000.00	**$ 3,000.00**	$ 1,000.00	GA in 2026
EAA Continuing Education	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	$ -	
EAA Business Expenses	$ 738.63	$ 750.00	**$ 750.00**	$ -	
Administration					
Facility Expense					
Office Rent	$ 39,781.29	$ 43,000.00	**$ 43,000.00**	$ -	
Electricity	$ 2,163.67	$ 2,750.00	**$ 3,000.00**	$ 250.00	
Janitorial	$ 2,442.76	$ 2,000.00	**$ 2,500.00**	$ 500.00	
Building Maintenance	$ 500.00	$ 1,000.00	**$ 1,000.00**	$ -	
Office Expenses					
Office Supplies	$ 3,135.93	$ 3,000.00	**$ 3,500.00**	$ 500.00	
Postage	$ 425.06	$ 750.00	**$ 500.00**	$ (250.00)	
Telephone	$ 5,587.58	$ 5,200.00	**$ 4,500.00**	$ (700.00)	
Software/Hardware	$ 11,245.93	$ 6,500.00	**$ 7,500.00**	$ 1,000.00	
Equipment R&M / IT Support	$ 7,695.84	$ 6,500.00	**$ 6,500.00**	$ -	
Office Equipment	$ 7,987.97	$ 7,000.00	**$ 7,000.00**	$ -	
Communications					
Website Hosting	$ 1,844.82	$ 2,000.00	**$ 2,000.00**	$ -	

PC Mission - Approved 2026 Budget

	2024 Actual	2025 Approved	2026 Approved	Change	Comments
Professional Fees					
Bookkeeping	$ 21,880.08	$ 20,000.00	**$ 20,000.00**	$ -	
External Financial Review	$ -	$ 5,000.00	**$ 7,000.00**	$ 2,000.00	
Legal Fees	$ 1,400.00	$ 750.00	**$ 1,000.00**	$ 250.00	
Bank & Investment Fees	$ 400.00	$ 400.00	**$ 500.00**	$ 100.00	
Insurance					
Property and Liability Insurance	$ 2,968.48	$ 4,000.00	**$ 4,000.00**	$ -	
Worker's Comp Insurance	$ 777.45	$ 1,000.00	**$ 1,000.00**	$ -	
Miscellaneous					
Dues/Memberships	$ 296.00	$ 300.00	**$ 250.00**	$ (50.00)	
Miscellaneous	$ 777.45	$ 500.00	**$ 500.00**	$ -	
Leadership Expenses					
Staff Training	$ 469.34	$ 500.00	**$ 1,000.00**	$ 500.00	
Presbytery Gatherings	$ -	$ 1,000.00	**$ 1,000.00**	$ -	
Moderator's Expenses	$ -	$ 1,000.00	**$ 1,000.00**	$ -	
Leader Team	$ 1,706.08	$ 1,000.00	**$ 1,500.00**	$ 500.00	
Hospitality	$ 1,562.01	$ 1,000.00	**$ 1,000.00**	$ -	
Permanent Judicial Commission	$ -	$ 50.00	**$ 50.00**	$ -	
Examination Commission	$ -	$ 100.00	**$ 100.00**	$ -	
Administration Committee	$ 959.71	$ 1,000.00	**$ 1,000.00**	$ -	
Connecting our Ministries	$ 522.58	$ 500.00	**$ 500.00**	$ -	
Commission on Preparation for Ministry	$ 2,035.88	$ 750.00	**$ 650.00**	$ (100.00)	
Total Expenses	$ 636,833.14	$ 1,081,070.73	**$ 1,113,736.33**	$ 32,665.60	
Income versus Expenses	$ (3,678.49)	$ 4,430.63	**$ (4,250.65)**		
Membership	10820	10207	**9822**		2024 Membership for GA and Synod
Per Member Apportionment					
Presbytery	$ 26.75	$ 26.75	**$ 27.25**	**0.50**	
Synod	$ 2.40	$ 2.40	**$ 2.40**	**-**	
GA	$ 8.85	$ 8.85	**$ 9.35**	**0.50**	
	$ 38.00	**$ 38.00**	**$ 39.00**	**1.00**	
GA Actual Per Capita Amount	$ 9.80	$ 10.84	**$ 11.26**	**0.42**	
	$ 106,036.00	$ 110,643.88	**$ 110,595.72**	**(48.16)**	
Amount needed from mission for total GA PC	$ 16,379.45	$ 23,925.21	**$ 22,433.45**	**(1,491.76)**	
Budgeted amounts - GA PC and Mission portion	$ 120,631.08	$ 110,643.88	**$ 110,595.72**	**(48.16)**	