PC Mission - 2027 Budget - Second Read

	2025 Actual	2026 Actual Adjusted	2027 Proposed	Change	Comments
Income Streams					
Shared Proportional Assessment (Per Capita)					
Presbytery	$ 265,268.49	$ 256,943.52	**$ 265,305.60**	$ 8,362.08	
Miscellaneous PC Income	$ -	$ 3,000.00	**$ 3,000.00**	$ -	
Synod	$ 23,330.66	$ 22,629.89	**$ 21,224.45**	$ (1,405.44)	
General Assembly	$ 116,627.35	$ 88,162.27	**$ 82,686.91**	$ (5,475.36)	
Undesignated & Designated Mission Support Contribution					
Presbytery	$ 232,059.03	$ 280,000.00	**$ 235,000.00**	$ (45,000.00)	
Synod	$ 5,750.00	$ 25,000.00	**$ 7,500.00**	$ (17,500.00)	
General Assembly - Mission Support	$ 34,320.48	$ 46,000.00	**$ 35,000.00**	$ (11,000.00)	
General Assembly - Designated/Other Pass-through	$ 188,284.86	$ 250,000.00	**$ 200,000.00**	$ (50,000.00)	
Other Revenue					
Investment Income - Operations	$ 36,500.00	$ 36,500.00	**$ -**	$ (36,500.00)	
Mission Reserve	$ 54,000.00	$ 15,000.00	**$ 77,250.00**	$ 62,250.00	3/4 of the estimated $103,000 from PC & Miss Reserve income based on 2025 invest actuals
Per Capita Reserve	$ 7,000.00	$ 10,000.00	**$ 25,750.00**	$ 15,750.00	1/4 of the estimated $103,000 from PC & Miss Reserve income based on 2025 invest actuals
Fry Trust Administration Income	$ 25,000.00	$ 25,000.00	**$ 25,000.00**	$ -	
First, MJ Building Sale Proceeds (Reserves)	$ 25,000.00	$ 50,000.00	**$ 40,000.00**	$ (10,000.00)	End in 2027 - half in PC Reserve & half in Mission Reserve $40,000 left in 2027
Transfer from Congregational Facilitator Holding	$ 4,922.05	$ -	**$ -**	$ -	
Interest Income - Per Capita	$ 1,219.72	$ 1,000.00	**$ 1,000.00**	$ -	
Interest Income - Mission	$ 256.52	$ 250.00	**$ 250.00**	$ -	
Total Income	$ 1,019,539.16	$ 1,109,485.68	**$ 1,018,966.96**	$ (90,518.72)	
Donegal Presbytery Per Capita Assessment					
Per Capita Assessment: Synod	$ 24,496.80	$ 23,572.80	**$ 22,108.80**	$ (1,464.00)	
Per Capita Assessment: GA	$ 110,643.88	$ 84,095.72	**$ 94,624.48**	$ 10,528.76	
Donegal Presbytery Pledge to Synod Mission	$ 5,500.00	$ 25,000.00	**$ 10,000.00**	$ (15,000.00)	

PC Mission - 2027 Budget - Second Read

	2025 Actual	2026 Actual Adjusted	2027 Proposed	Change	Comments
Donegal Presbytery Pledge to GA Mission					
Undesignated pledge to GA Mission	$ 4,500.00	$ 4,500.00	**$ 4,500.00**	$ -	
Designated at direction of EOM	$ -	$ 15,000.00	**$ 5,000.00**	$ (10,000.00)	
Pledged to Office of General Assemby (per capita)	$ 30,650.60	$ 26,500.00	**$ 25,500.00**	$ (1,000.00)	
Designated Giving to GA Mission/Other Pass Through	$ 188,284.86	$ 250,000.00	**$ 200,000.00**	$ (50,000.00)	
Ministry and Mission Expenses					
COM Congregational Facilitator (10 hrs per week)	$ 19,853.56	$ 15,918.46	**$ 16,396.01**	$ 477.55	**3% rasie**
COM Support of Pastors	$ 3,903.42	$ 5,000.00	**$ 5,000.00**	$ -	
Iglesia Renacer	$ 15,000.00	$ 15,000.00	**$ 12,000.00**	$ (3,000.00)	
Iglesia Resurrection	$ 15,000.00	$ 15,000.00	**$ 12,000.00**	$ (3,000.00)	
Bethany Collaboratory	$ 15,000.00	$ 15,000.00	**$ 12,000.00**	$ (3,000.00)	
Shiloh Ministry Support	$ 10,000.00	$ 15,000.00	**$ 12,000.00**	$ (3,000.00)	
Columbia/Hands Across the Street Ministry	$ 10,000.00	$ 15,000.00	**$ 12,000.00**	$ (3,000.00)	
Our Table New Worshipping Community	-	$ -	**$ 5,000.00**	$ 5,000.00	
Events to Build Disciples and Equip Leaders	$ 8,277.72	$ 7,000.00	**$ 5,000.00**	$ (2,000.00)	
Boundary Training			**$ 3,000.00**	$ 3,000.00	
New Mission Initiatives	$ 2,902.66	$ 7,000.00	**$ 3,500.00**	$ (3,500.00)	
Racial Justice Task Group	$ 5,000.00	$ 5,000.00	**$ 4,000.00**	$ (1,000.00)	
Engaging our Mission Current Funds	$ 47,640.00	$ 50,000.00	**$ 25,000.00**	$ (25,000.00)	
Pastor Emergency Fund	$ -	$ 2,000.00	**$ -**	$ (2,000.00)	
Cohorts for Pastors	$ -	$ 5,000.00	**$ 2,000.00**	$ (3,000.00)	
Immigration & Refugee Support	$ -	$ 5,000.00	**$ -**	$ (5,000.00)	
Personnel					
Compensation			**3% - All Staff**		
Executive Presbyter/Transitional SC Salary (Full Time)	$ 113,067.89	$ 115,452.78	**$ 118,916.36**	$ 3,463.58	
Stated Clerk Salary & Associate Stated Clerk (1 pay)	$ 4,405.35	$ -	**$ -**		
TPA/ASC (65% Time)	$ 43,875.36	$ 56,759.26	**$ 58,462.04**	$ 1,702.78	
Exec Admin Assistant Salary (Full Time)	$ 64,329.33	$ 65,689.49	**$ 67,660.17**	$ 1,970.68	
Presbytery of Donegal Facilitator (20 hrs per week)	$ 24,600.00	$ 35,006.40	**$ 36,056.59**	$ 1,050.19	

PC Mission - 2027 Budget - Second Read

	2025 Actual	2026 Actual Adjusted	2027 Proposed	Change	Comments
Benefits					
EP Pension	$ 9,621.12	$ 9,813.48	**$ 10,107.89**	$ 294.41	**8.50%**
EP Social Security Offset	$ 8,658.96	$ 8,832.14	**$ 9,097.10**	$ 264.96	**7.65%**
EP Medical/Vision Insurance	$ 13,958.93	$ 15,082.80	**$ 17,574.27**	$ 2,491.47	**14.3% + 3% ($511.87) for 2027 COLA Raise**
EP Death/Disability	$ 1,014.63	$ 1,154.52	**$ 1,189.16**	$ 34.64	**1%**
EP Temporary Disability	$ 1,175.40	$ 1,198.92	**$ 1,189.16**	$ (9.76)	**1%**
EP Medical Supplement	$ 13,958.93	$ 13,000.00	**$ 13,000.00**	$ -	
PA/ASC Social Security Offset	$ 3,356.44	$ 4,342.08	**$ 4,472.35**	$ 130.26	**7.65%**
PA/ASC Medical Reimbursement/Vision	$ 4,387.50	$ 5,675.93	**$ 5,846.20**	$ 170.28	**10%**
PA/ASC Pension	$ 3,814.74	$ 5,482.68	**$ 5,846.20**	$ 363.52	**10%**
PA/ASC Death and Disability	$ 493.51	$ 645.00	**$ 584.62**	$ (60.38)	**1.00%**
PA/ASC Temporary Disability	$ 179.75	$ 322.56	**$ 292.31**	$ (30.25)	**0.50%**
EAA Social Security	$ 4,891.06	$ 5,025.25	**$ 5,176.00**	$ 150.76	**7.65%**
EAA Medical/Vision	$ 10,600.46	$ 11,397.60	**$ 13,348.01**	$ 1,950.41	**19% + 3% ($388.77) for 2027 COLA Raise**
EAA Retirement/Pension	$ 13,678.88	$ 5,583.60	**$ 5,751.11**	$ 167.51	**8.50%**
EAA Medical Supplement	$ 1,610.04	$ 1,642.24	**$ 1,691.50**	$ 49.27	**2.50%**
EAA Temp Disasbility	$ 668.76	$ 682.20	**$ 676.60**	$ (5.60)	**1.00%**
EAA Death and Disability	$ 1,609.67	$ 656.88	**$ 676.60**	$ 19.72	**1.00%**
PoD Facilitator Social Security	$ 2,120.58	$ 2,677.99	**$ 2,758.33**	$ 80.34	**7.65%**
PoD Facilitator Medical Supplement	$ 4,387.50	$ 7,001.28	**$ 7,211.32**	$ 210.04	**20.00%**
Professional Expenses					
EP Travel	$ 8,296.19	$ 6,000.00	**$ 8,000.00**	$ 2,000.00	
EP Continuing Education	$ 2,032.34	$ 2,000.00	**$ 2,000.00**	$ -	
EP Cell Phone/Internet	$ 1,380.00	$ 1,400.00	**$ 1,400.00**	$ -	
EP Business Expense	$ 6,000.00	$ 6,000.00	**$ 6,000.00**	$ -	
EP GA/Conferences	$ 2,805.64	$ 5,000.00	**$ 3,000.00**	$ (2,000.00)	
PA/ASC Travel	$ 862.57	$ 2,000.00	**$ 1,000.00**	$ (1,000.00)	
PA/ASC Continuing Education	$ 2,000.00	$ 2,000.00	**$ 2,000.00**	$ -	
PA/ASC Cell Phone/Internet	$ 1,265.00	$ 1,400.00	**$ 1,400.00**	$ -	
PA/ASC Business Expense	$ 1,820.48	$ 2,000.00	**$ 2,000.00**	$ -	
PA/ASC GA/Conferences	$ 1,507.85	$ 3,000.00	**$ 2,000.00**	$ (1,000.00)	
EAA Continuing Education	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	$ -	
EAA Business Expenses	$ 773.70	$ 750.00	**$ 750.00**	$ -	
PoD Facilitator Mileage	$ 1,561.00	$ 1,000.00	**$ 1,500.00**	$ 500.00	
PoD Facilitator Continuing Education	$ 1,000.00	$ 1,000.00	**$ 1,000.00**	$ -	
PoD Facilitator Cell Phone/Internet	$ 550.00	$ 550.00	**$ 550.00**	$ -	
PoD Facilitator Business Expenses	$ 1,039.53	$ 1,000.00	**$ 1,000.00**	$ -	

PC Mission - 2027 Budget - Second Read

	2025 Actual	2026 Actual Adjusted	2027 Proposed	Change	Comments
Administration					
Facility Expense					
Office Rent	$ 40,955.76	$ 43,000.00	**$ 44,000.00**	$ 1,000.00	
Electricity	$ 2,436.40	$ 3,000.00	**$ 3,000.00**	$ -	
Janitorial	$ 1,764.39	$ 2,500.00	**$ 2,000.00**	$ (500.00)	
Building Maintenance	$ 546.27	$ 1,000.00	**$ 1,000.00**	$ -	
Office Expenses					
Office Supplies	$ 3,320.47	$ 3,500.00	**$ 3,500.00**	$ -	
Postage	$ 560.93	$ 500.00	**$ 500.00**	$ -	
Telephone	$ 4,444.20	$ 4,500.00	**$ 4,500.00**	$ -	
Software/Hardware	$ 10,582.08	$ 7,500.00	**$ 10,000.00**	$ 2,500.00	
Equipment R&M / IT Support	$ 6,350.53	$ 6,500.00	**$ 6,700.00**	$ 200.00	
Office Equipment	$ 7,553.45	$ 7,000.00	**$ 7,500.00**	$ 500.00	
Communications					
Website Hosting	$ 1,347.93	$ 2,000.00	**$ 2,000.00**	$ -	
Professional Fees					
Bookkeeping	$ 17,433.97	$ 10,000.00	**$ 5,000.00**	$ (5,000.00)	
External Financial Review	$ 5,000.00	$ 7,000.00	**$ 7,000.00**	$ -	
Legal Fees	$ 750.00	$ 1,000.00	**$ 1,000.00**	$ -	
Bank & Investment Fees	$ 259.90	$ 500.00	**$ 450.00**	$ (50.00)	
Insurance					
Property and Liability Insurance	$ 4,310.63	$ 4,000.00	**$ 4,800.00**	$ 800.00	
Worker's Comp Insurance	$ 1,032.39	$ 1,000.00	**$ 1,200.00**	$ 200.00	
Miscellaneous					
Dues/Memberships	$ 169.49	$ 250.00	**$ 200.00**	$ (50.00)	
Miscellaneous	$ 170.64	$ 500.00	**$ 250.00**	$ (250.00)	
Leadership Expenses					
Staff Training	$ 415.47	$ 1,000.00	**$ 750.00**	$ (250.00)	
Presbytery Gatherings	$ 1,070.22	$ 1,000.00	**$ 1,000.00**	$ -	
Moderator's Expenses	$ 1,254.07	$ 1,000.00	**$ 1,500.00**	$ 500.00	
Leader Team	$ 1,120.83	$ 1,500.00	**$ 1,350.00**	$ (150.00)	
Hospitality	$ 1,131.89	$ 1,000.00	**$ 900.00**	$ (100.00)	
Permanent Judicial Commission	$ -	$ 50.00	**$ -**	$ (50.00)	
Examination Commission	$ -	$ 100.00	**$ -**	$ (100.00)	
Administration Committee	$ 800.05	$ 1,000.00	**$ 900.00**	$ (100.00)	
Connecting our Ministries	$ 539.51	$ 500.00	**$ 450.00**	$ (50.00)	
Commission on Preparation for Ministry	$ -	$ 650.00	**$ 600.00**	$ (50.00)	
Total Expenses	**$ 1,016,334.05**	**$ 1,127,862.05**	**$ 1,024,863.22**	$ (102,998.83)	

PC Mission - 2027 Budget - Second Read

	2025 Actual	2026 Actual Adjusted	2027 Proposed	Change	Comments
Income versus Expenses	**$ 3,205.11**	**$ (18,376.37)**	**$ (5,896.26)**	$ 12,480.11	
Membership	**10207**	**9822**	**9212**	**610**	
Per Member Apportionment					
Presbytery	$ 26.75	$ 27.25	$ 30.00	**2.75**	
Synod	$ 2.40	$ 2.40	$ 2.40	-	
GA	$ 8.85	$ 9.35	$ 9.35	-	
	$ 38.00	**$ 39.00**	**$ 41.75**	**2.75**	
GA Actual Per Capita Amount	**$ 10.84**	**$ 11.26**	**$ 13.04**	**1.78**	
	$ 110,643.88	$ 110,595.72	$ 120,124.48	**9,528.76**	
Amount needed from mission for total GA PC		$ 22,433.45	$ 37,437.57	**15,004.12**	
Budgeted amounts - GA PC and Mission portion	**$ 141,294.48**	**$ 110,595.72**	**$ 120,124.48**	**9,528.76**	