
2025/26

Approved Budget

Budget Overview

2024 Budget vs. 2025 Budget

	2024/25 Budget	2025/26 Budget	Variance
Congregational Giving (\$K)	774.2	705.8	(68.4)
Other Income	184.0	176.9	(7.1)
Total Income	958.2	882.7	(75.5)
Payroll	535.4	540.8	(5.4)
Program Ministries	83.6	52.9	30.7
Resource Ministries	298.1	287.6	10.5
Total Expense	917.2	881.4	35.8
Net Benefit	41.1	1.3	(39.7)

2024 Forecast vs. 2025 Budget

	2024/25 Forecast	2025/26 Budget	Variance
Congregational Giving (\$K)	723.6	705.8	(17.7)
Other Income	198.9	176.9	(22.0)
Total Income	922.4	882.7	(39.7)
Payroll	530.3	540.8	(10.5)
Program Ministries	63.4	52.9	10.5
Resource Ministries	322.4	287.6	34.8
Total Expense	916.1	881.4	34.8
Net Benefit	6.3	1.3	(5.0)

2024/25 Forecast prepared in October 2024

Key Drivers

- **Income**

- Lower congregational giving
- Lower PCDS contribution
- Higher Children's ministry fees

- **Payroll Expense**

- Lower insurance expense for pastor
- Higher non-clergy payroll due to Josiah's role
 - Loss of cost with Associate Pastor
- Higher cost for part time Children's ministry programs
 - More staff & more days; Cost offset with higher fees

- **Program Ministry**

- Lower cost with Adult program due to elimination of Mid-week food cost
- Elimination of Mission's budget
 - Cost will be funded with Benevolence funds including Taking it to the Streets
- Student Ministry
 - Scholarships will come from Benevolence and/or congregational offering
 - Costs to improve student ministry area will be dependent upon increased income
- Lower Outreach costs due to smaller scale community events

- **Resource Ministry (all costs that support day to day running of the church)**

- Conference apportionments eliminated
- Reduce copier expense due to purchase of 2 new ones (benefits PCDS as well)
- Higher insurance rates lead to larger premiums
- Higher New Territory HOA dues, increase of 14.75%
- Landscaping set to 2024 budget level; Maintenance set to 2 yr average

Budget Wishlist



In order to produce a balanced budget several items were cut from the budget with the goal to bring them back if congregational giving improves

Item	Amount
Conference apportionments (25%)	14,484
Student Ministry Area Improvements	4,125
Special Projects in MC	3,750
Family Retreat costs	3,000
Total	25,359

Note: Total 2025 apportionments obligation is \$64K

Missions & other budget items transferred to Benevolence

Item	Amount
Second mile	2,000
Taking it to the Streets	1,500
Creative Dreams	1,000
Watershed	1,000
Student Ministry Scholarships	3,200
Total	8,700