Budget Summary and Administration Committee Report

November 2025
First Reading of 2026 Budget

The 2026 Budget outlines projected income and expenditures totaling about $1.4 million, reflecting a modest 1.2% increase over the 2025 budget. The main revenue sources include Per Capita Apportionment ($437,310), Shared Ministry Income ($145,485), and Trustee Support ($652,945). Trustee Endowment funds continue to be a major contributor, and per capita income increases slightly due to a higher rate requested by the Presbytery. Reserve transfers from the General and Racial Justice/MLE funds also supplement income. The overall financial plan balances total income and expenses at $1,401,978, maintaining fiscal stability with the use of some reserve funds. Use of reserve funds will be minimized if churches pay Per Capita and are generous with Shared Ministry support.

On the expenditure side, significant allocations include Presbytery Staff Support ($917,204) and Program Expenses ($484,774). Staff costs rise slightly from the 2025 Budget due to cost-of-living adjustments and increases in health insurance. (Actual expenses for staff in 2025 were lower than budget due to open staff positions part of the year.) Programmatic spending emphasizes leadership development, ministry group support, reconciliation efforts (including anti-racism training), mission partnerships with Cuba, Dakota, and Guatemala, and support for the Interim Pastor Program. Administrative expenses—covering rent, office operations, technology, and communications—total roughly $450,000.

Overall, the 2026 Budget reflects continuity and cautious growth. It sustains mission priorities, racial justice initiatives, and global partnerships while modestly raising staff compensation. With income and expenses balanced and strategic use of reserves, the budget maintains the Presbytery's operational capacity and ministry commitments without incurring a deficit.

The release of the Reparations Funds will moderately affect the 2026 budget. Current Presbytery reserves allow time to strategically address these changes in an orderly way. Another challenge in the future will be sustaining the Per Capita Apportionment and Shared Ministry Support.