

Fathers and brothers,

Presented here is our proposed budget for 2026.

A reminder of our process as a committee:

1. In the fall, we prepare a draft budget, with a primary goal of calculating the projected assessment total for the entire presbytery. This number must be calculated by year-end, so that assessments can be sent out to churches by the start of the year.

2. In the spring, we present the budget as a final budget, with the goal of only limited changes from the fall budget. You will see in the spreadsheet our proposed budget with explanations of changes.

In the spring budget, we are inputting a change to the seminary student aid line. If Josiah Cook comes under care (as is being recommended), he would immediately receive the \$500/month stipend. We have reflected our expectation that we will come under care by increasing that line item to \$19,000.

We also note other possible increases in the budget:

1. Westminster RPC is requesting a Vital Churches grant that would include up to \$2,000 of support from our presbytery.

2. Our early data suggests that the cost of spring presbytery could meaningfully exceed the previously-budgeted \$15,500. *We do encourage presbyters to submit expense reports in a timely fashion, so this financial impact can be understood.*

As we evaluate these things as spring presbytery approaches, we will consider updating the budget during the spring meeting. It is possible we will also choose to request an additional assessment, in order to maintain a cash balance that could absorb added expenses and/or other additional expenses through the year.

Additional note: In 2025, we continued a recent pattern of assessments not being submitted in the calendar year OR being submitted so late (such as, on December 31) that they are not received/deposited until 2026. Further, many churches are needing to be reminded in the final weeks of the year to submit payments. Assessment information is communicated early in the calendar year and so, we believe this pattern to be unnecessary. *We are asking elders and pastors to ensure that their treasurer is receiving information concerning assessments and submitting payments in a timely manner.*

Recommendation 1: That the proposed 2026 budget be approved.

Recommendation 2: That Ken Nelson be nominated to serve a second term on the committee, expiring in the year 2029.

In Christ,
Ross Cerbus
Joel Hart (Chair)
Ken Nelson

2026 Budget - Submitted for March 5-7, 2026 Meeting

	2025 Budget (Spring Presbytery)	2026 Budget (Made in Fall 2025 for assessment)	2026 Budget (w/ updates from Fall 2025)	Comments on changes
	2025	2026	2026	
<u>INCOME</u>				
101 - General Fund	\$43,000	\$46,000	\$46,000	
TOTAL INCOME	\$43,000	\$46,000	\$46,000	
<u>EXPENSES</u>				
201 - Annual Spring Meeting	\$8,500	\$15,500	\$15,500	Increased costs in 2026 vs. 2025 due to expense of Orlando presbytery. We expect the possibility of the meeting costing more than \$15,500, which could potentially cause an increased assessment.
203 - Annual Fall Meeting	\$4,000	\$0	\$0	Not budgeting, due to recent pattern of not having fall meetings.
Subtotal Presbytery Mtgs	\$12,500	\$15,500	\$15,500	
261 - Clerk Honorarium	\$3,150	\$3,250	\$3,250	3% raise in 2026 vs. 2025, rounded off to nearest \$50
262 - Ass't Clerk Honorarium	\$525	\$550	\$550	3% raise in 2026, rounded off to nearest \$50.
265 - Officer's Expenses	\$250	\$250	\$250	
Subtotal Officer's Expenses	\$3,925	\$4,050	\$4,050	
273 - Southern Ch Ext Committee	\$500	\$500	\$500	
274 - Northern Ch Ext Committee				
276 - Internet Maintenance	\$500	\$525	\$525	3% raise in 2026 vs. 2025, rounded off to nearest \$25
Subtotal Cmtte's & Comms	\$1,000	\$1,025	\$1,025	
300 - Congregational Visitations	\$1,500	\$1,500	\$1,500	
<i>Subtotal Congregational Visitation</i>	\$1,500	\$1,500	\$1,500	
400 - New Works			\$0	<i>This could possibly need funding, depending on what is decided concerning 26-3.</i>
408 - Atlanta Mission Church	\$4,000	\$0	\$0	Budget adjusted due to Atlanta now being fully organized and funding coming through other mechanisms.
Subtotal New Works	\$4,000	\$0	\$0	
500 - Seminary Student Aid	\$10,000	\$15,000	\$19,000	<i>Increase vs. 2026 budget developed in 2025, due to (anticipated) addition of Josiah Cook as a full-time student in spring meeting.</i>

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	2025	2026	2026	
520 - Covfamikoi	\$4,000	\$8,000	\$8,000	Increase vs. 2025 to support increased Covfamikoi facility fees.
540 - Youth Work (CYPUP)	\$4,500	\$4,500	\$4,500	
550 - College Age Ministry	\$1,500	\$1,500	\$1,500	
560 - Fraternal Delegates	\$100	\$100	\$100	
Subtotal Other Ministries	\$20,100	\$29,100	\$33,100	
800 - Special Cmttee/Comm/Provisional Elders	\$1,500	\$3,000	\$3,000	Costs have increased in recent years; \$3K is more in line with actuals.
809 - Selma Support Fund	\$1,000	\$1,000	\$1,000	Could consider adjusting based on decisions with Selma at 2026 meeting.
811 - Atlanta Commission	\$1,000	\$0	\$0	See above comments on Atlanta (line 408)
Subtotal Special Cmtte's & Comm's	\$3,500	\$4,000	\$4,000	
901 - Other	\$500	\$500	\$500	Possibly would see \$2,000 spent here to support Westminster Grant Request.
902 - Synod - Retired Pastor's Exp	\$0	\$0	\$0	
915 - Legal Fees	\$0	\$0	\$0	
Subtotal Miscellaneous	\$500	\$500	\$500	
TOTAL EXPENSES	\$47,025	\$55,675	\$59,675	
ANNUAL NET	-\$4,025	-\$9,675	-\$13,675	

Cash 1/1/2026	\$	24,020
2025 Assesments Received in 2026	\$	4,300
2026 Budgeted Expenses	\$	(59,675)
2026 Assesments	\$	46,000
Expected Cash 12/31/2026	\$	14,645

Potential Added Expenses

Westminster Grant	2,000
Additional Cost of Spring Presbytery	7,000
Fall Presbytery (?)	4,000
Total	13,000