2027 BUDGET CREATION WORKSHEET		Assumptions	9,397 Number of Members
9/9/2026 version			$45.50 Per Capita Rate
Mission & Ministry 5.5% of Aug 31 balance			13% of Total Revenue (GA)
	$7,108,516.00		4% of Total Revenue (synod)
4% of Chesnutt Acct at July 31			17% Uncollected Per Capita
	$242,500.00		3.6% Ordained Staff
			3.6% Non Ordained Staff

Accounts	2026 Budget	2027 Proposed
Revenues		
Per Capita		
140100 Current Year Per Capita	427,020	427,564
140101 CY Uncollected Per Capita	(76,864)	(72,686)
140200 Prior Year Per Capita	-	-
140300 Future Year Per Capita	-	-
Total Per Capita	350,156	354,878
Missional Giving		
PRESBYTERY Missional Giving		
140132 Undesig Presbytery Missional Giving	20,000	15,000
Total PRESBYTERY Missional Giving	20,000	15,000
Interest Revenue		
140510 Interest	-	500
Total Interest Revenue	-	500
Other Revenue		
Reserve Draw		
140899 Chesnutt Fund Draw	8,841	9,700
140999 Presby Operating Reserve	344,902	390,968
Total Reserve Draw	353,743	400,668
Endowment Income		
140997 Endowment Income	10,594	10,000
Total Endowment Income	10,594	10,000
Total From Restricted/Committed Funds		9,500
Misc Revenue		
140450 Matl'l on behalf of Churches	-	-
140480 Background Checks for Churches	-	-
140490 Vanco fee offset given	-	-
Total Misc Revenue	-	-
Total Other Revenue	364,337	420,168
Total Revenues	734,493	790,546
Expenses		
Administration		
Admin		
150111 Master Liability Insurance	2,704	2,147
150112 Umbrella Insurance Policy	1,336	2,704
150113 Worker Comp Insurance Policy	1,654	1,350
150114 Cyber Liability Insurance	528	530
150220 Fees/Payroll fees	1,650	2,200
150230 Presbytery Fin Review Fees	6,800	6,750
15xxxx NY State Disability Ins	-	252
Total Admin	14,672	15,933

Accounts	2026 Budget	2027 Proposed
Facilities		
150120 Supplies	2,200	3,000
150130 Postage	650	400
150140 Communication	5,500	5,500
150150 Equipment	5,500	4,000
150160 Utilities	6,700	7,500
150170 Condo Association Dues	16,600	18,240
150190 Software & Technology	7,000	10,000
150210 Cleaning Services	2,200	2,500
150240 Facilities Repairs & Improvements	1,000	2,000
Total Facilities	47,350	53,140
Compensation		
Presbytery Leader/EP		
151300 PL Salary	66,094	68,473
151301 PL Housing	44,520	46,123
151310 PL Professional Expense	5,000	5,000
151330 PL Pension/Medical	47,237	46,699
151340 PL Continuing Education	2,000	2,000
151350 PL Travel	6,000	6,000
151380 PL SECA	8,462	8,767
Total Presbytery Leader/EP	179,313	183,062
Office Manager		
151510 OM Salary	63,295	65,574
151511 OM 403b	11,393	11,803
151520 OM Social Security/MED	4,842	5,016
151530 OM Group Term Life	120	120
151540 OM Continuing Education	300	300
Total Office Manager	79,950	82,813
Resource Staff/Stated Clerk		
151710 RSS/SC Salary	49,847	51,641
151712 RSS/SC Housing	29,455	30,515
151713 RSS/SC Pension/Medical	37,272	38,492
151714 R&SC SECA	6,066	6,285
151740 RSS/SC Continuing Ed	1,500	2,000
151750 RSS/SC Travel	2,000	3,000
151751 RSS/SC Professional Expense	2,000	2,000
Total Resource Staff/Stated Clerk	128,140	133,934
Financial Administrator 2		
151010 FA2 Salary	53,404	55,327
151020 FA2 Social Security/MED	4,085	4,232
151030 FA2 Group Term Life	120	120
151031 FA2 Medical Insurance	9,613	9,959
151040 FA2 Continuing Education	1,000	1,200
Total Financial Administrator 2	68,222	70,838

Accounts	2026 Budget	2027 Proposed
Communications Coordinator		
151201 CC Salary	42,900	44,444
151212 CC Social Security/MED	3,282	3,400
151213 CC Group Term Life	120	120
151214 CC Continuing Education	1,000	1,000
151215 CC Medical Insurance	7,722	8,000
Total Communications Coordinator	55,024	56,964
Staff Travel	2,000	1,000
Total Compensation	512,649	528,611
Other Personnel Expense		
Total Administration	574,671	597,684
Presbytery Teams and Commissions		
Administrative Coordinating Commission		
150201 ACT - Committee Expense	2,000	1,000
150206 ACT - Presbytery Meetings	4,500	6,000
152021 ACT- Vice-Moderator Training	1,000	1,000
152310 Johnsonburg Camp & Conference Ctr	30,000	30,000
154110 Worship Committee Expense	1,500	1,500
Total Administrative Coordinating Team	39,000	39,500
Commission on Ministry		
150221 COM Committee Expenses	400	500
152225 COM Boundary Training	2,500	3,000
152240 COM Conferences & Retreats	3,000	3,000
15xxxx COM Background Checks	200	200
15xxxx COM Travel Expense		600
Total Commission on Ministry	6,100	7,300
Committee on Prep for Ministry		
150231 COPM Committee Expenses	100	200
152360 COPM Career Counseling	1,500	1,500
15xxxx CRE Leadership training		1,000
15xxxx Team Mileage		400
Total Committee on Prep for Ministry	1,600	3,100
Young Leader Formation		
154260 Triennium	6,000	6,000
155260 Workshops/Training	2,000	2,000
Total Young Leader Formation	8,000	8,000

Accounts	2026 Budget	2027 Proposed
Church Vitality and Discernment		
154440 Workshops	2,500	1,000
15xxxx Scholarships for Con Ed Conferences		-
15xxxx Resource Tools		2,500
15xxxx Leadership Development Workshop		1,000
Total Church Vitality and Discernment	2,500	4,500
Committee on Representation		
15xxxx Workshops		1,500
15xxxx Committee Expenses		1,500
Total Committee on Representation		3,000
Church Innovation Team		
15xxxx Workshops		2,000
15xxxx Other Expense		
Total Church Innovation Team		2,000
Total Presbytery Teams	57,200	67,400
Missional Partners		
Per Capita Paid to GA		
153010 Percentage Paid TO GA (13%)	80,794	102,771
Total Per Capita Paid to GA	80,794	
Per Capita Paid to Synod		
153020 Percentage Paid TO SYNOD (4%)	29,380	31,622
Total Per Capita Paid to Synod	29,380	
Shared Missional Support -Syn/ GA		
153120 Shared Missional Support - SYNOD	-	
Total Shared Missional Support -Syn/ GA	-	
Total Missional Partners	110,174	134,393
Total Expenses	742,045	799,477
Net Total	(7,552)	(8,930)