



November 12, 2025

Dear Partners in Ministry,

After months of work by our committee and commissions, I am pleased to present, on behalf of the Budget & Finance Committee, the 2026 Operating & Mission Budget Drafts, as well as the 2026 Budget Presentation. I hope that as you prayerfully review them, you feel the spirit moving in their intentions. Our budgets are yet another thing that connects our churches and communities to each other and so, in reviewing them, you are invited into that connection.

Please mark your calendars for Monday, November 17 at 7:00 PM via Zoom as we will have an Action Item Dialogue, ahead of the November Presbytery Meeting (Tuesday, November 18 at 6:00 PM via Zoom). To receive the Zoom link, register for the Action Item Dialogue through the website [HERE](#).

You are also welcome to email any questions you might have, and we will make sure that they are answered before the November Presbytery meeting (Register for the Presbytery Meeting [HERE](#)). Questions can be emailed to [hdeacon@thepresbytery.org](mailto:hdeacon@thepresbytery.org).

Blessings,

Heather Deacon  
Senior Director of Finance & Operations

Attachments include:

- 2026 Mission Budget Highlights, 2026 Mission Budget, 2026 Operating Budget Highlights and 2026 Operating Budget
- [2026 Budget Presentation - YouTube video](#)

## 2026 Mission Budget Summary

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### Unified Mission Giving

- Project 10% decrease in giving over 2025.

### Funds/Transfers

Fund Name	Balance 9/30/2025	Anticipated Balance 12/31/2025	Proposed Transfer	
DC Resurrection Fund	\$ 1,080,747.88	\$ 1,061,375.88	\$ 38,176.00	DECREASE
NCP Resurrection Fund	\$ 4,660,018.57	\$ 4,585,862.57	\$ 166,177.77	INCREASE
New Growth Fund	\$ 1,144,247.41	\$ 837,200.23	\$ 411,650.84	DECREASE
Mission Reserves	\$ 276,577.12	\$ 195,209.84	NO TRANSFER	DECREASE

- New Growth Fund draw is lower due to PC(USA) grant of \$50,000 for the Missional Incubator Program.
- Pulled Mission Incubator expenses out of Seed Money for New Projects to allow greater transparency.
- Not using Mission Reserves to balance the Mission Budget for 2026. This allows reserves to be accessed for shortfalls in Unified Mission Giving.

### MCC/CDC Expenses

- MCC and CDC again prepared a combined budget for 2026.
- Their combined expenses were reviewed against historic spending (2019-2024) and then the budget was aligned with that spending. This resulted in a 16.9% reduction in budgeted funds over 2025. At their committee meeting, we discussed the ways they could access additional funds if a project presented itself that they could not fund out of their budget.

### Personnel Expense

- Personnel saw an increase in their budget to account for COLA and rising benefit costs.
- Increase in Mission Calibration to account for increased staff time and events that directly tie to Mission. We have not made a substantive increase in the Mission Calibration factor since its inception over 15 years ago.

## 2026 Mission Budget Motion

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The Leadership Council recommends a \$992,964.16 mission budget for 2026.

National Capital Presbytery  
Mission Budget & Receiving Center  
2026- Proposed

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			<u>2025</u>	<u>Proposed 2026</u>
Total Anticipated Receipts			\$ 426,394.82	\$ 383,755.34
Presbyterian Mission Agency	14.80%	14.80%	\$ 63,106.43	\$ 56,795.79
National Capital Presbytery	85.20%	85.20%	\$ 363,288.39	\$ 326,959.55

Mission Budget  
2025 Budget with 2026 Proposed

	<u>2025</u>	<u>Proposed 2026</u>
37010 Unified Mission Giving (Benevolence Income)	\$ 363,288.39	\$ 326,959.55
37020 Benevolence Interest Income	<u>\$</u>	<u>\$</u>
<b>Total</b>	<b>\$ 363,288.39</b>	<b>\$ 326,959.55</b>

**Transfers - Non Revenue**

11610 NCP Resurrection Funds	\$ 148,312.00	\$ 166,177.77
11510 DC Resurrection Funds	\$ 38,744.00	\$ 38,176.00
38039 New Growth Funds	\$ 443,047.18	\$ 411,650.84
38049 Mission Fund Balance Un-Restricted	\$ 81,367.28	\$ -
NEED GL Miscellaneous Income	<u>\$ -</u>	<u>\$ 50,000.00</u>
 Total Income	 \$ 711,470.46	 \$ 666,004.61
 <b>Total Funds Available for Mission Budget</b>	 <b>\$ 1,074,758.85</b>	 <b>\$ 992,964.16</b>

**CDC and MCC Combined Budget**

**Committee Support**

70810 Committee Support	\$ 2,000.00	\$ 2,000.00
70610 Research Services	\$ 12,000.00	\$ 12,000.00
70420 Leadership Training Events	<u>\$ 15,000.00</u>	<u>\$ 10,000.00</u>
	<u>\$ 29,000.00</u>	<u>\$ 24,000.00</u>

**Grants - General**

	<u>2025</u>	<u>Proposed 2026</u>
70705 Grants for Individual Leaders	\$ 15,000.00	\$ 15,000.00
70730 Grants for Congregations	<u>\$ 175,000.00</u>	<u>\$ 80,000.00</u>
	\$ 190,000.00	\$ 95,000.00

**Grants - Specific**

70129 Seed Money for New Projects/New Thing Teams	\$ 430,000.00	\$ 215,000.00
NEW LINE Missional Incubator		\$ 220,212.00
70210 Intercultural Support Grants	\$ 20,000.00	\$ 20,000.00
70220 Immigrant Fellowship Grants	\$ 40,000.00	\$ 15,000.00
71220 College/Campus Ministry Support	\$ 70,000.00	\$ 70,000.00
70430 Youth/Young Adult Ministries	\$ 30,000.00	\$ 15,000.00
71710 Leadership Council Anti-Racism Team	\$ 35,000.00	\$ 25,000.00
71720 Black Presbyterian Caucus	\$ 6,000.00	\$ 6,000.00
71230 PCUSA Office of Public Witness	<u>\$ 6,000.00</u>	<u>\$ 6,000.00</u>
	\$ 637,000.00	\$ 592,212.00

<b>Total CDC and MCC Combined</b>	<b>\$ 856,000.00</b>	<b>\$ 711,212.00</b>
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**Mission Staff Costs**

71900 Mission Staff Calibration	<u>\$ 218,758.85</u>	<u>\$ 281,752.16</u>
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<b>Total Mission Staff Costs</b>	<b>\$ 218,758.85</b>	<b>\$ 281,752.16</b>
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<b>Total Mission Budget Expenditures</b>	<b>\$ 1,074,758.85</b>	<b>\$ 992,964.16</b>
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<b>Total Mission Budget Income</b>	<b>\$ 1,074,758.85</b>	<b>\$ 992,964.16</b>
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<b>Total Mission Budget Expenditures</b>	<b>\$ 1,074,758.85</b>	<b>\$ 992,964.16</b>
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<b>Surplus / Deficit</b>	<b>\$ (0.00)</b>	<b>\$ -</b>
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## 2026 Operating Budget Summary

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### Membership

- 2024 membership declined 646 members from 2023

### Per Capita Proposal

Body	2026	2025	2024	2023	2022	2021	2020	2019
General Assembly	\$ 11.08	\$ 10.44	\$ 9.80	\$ 9.85	\$ 8.98	\$ 8.98	\$ 8.95	\$ 8.95
Synod	\$ 1.50	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 1.15	\$ 0.85
National Capital Presbytery	\$ 38.70	\$ 38.56	\$ 37.61	\$ 36.13	\$ 32.54	\$ 32.54	\$ 32.54	\$ 31.93
	\$ 51.28	\$ 50.15	\$ 48.56	\$ 47.13	\$ 42.67	\$ 42.67	\$ 42.64	\$ 41.73

### Transfers

Fund Name	Balance 9/30/2025	Anticipated Balance 12/31/2025	Proposed Transfer	
Office Fund	\$ 417,137.47	\$ 307,137.47	\$ 110,000.00	NO CHANGE
Scholarship Fund	\$ 1,252,920.21	\$ 1,205,383.21	\$ 48,696.00	INCREASE

### Office Expenses

- Slight Reduction in overall expenses (2% decrease)
- Minimal changes to individual lines.

### Committee on Preparation for Ministry (CPM)

- Increase due to volume of people entering the call process.

### Commission on Ministry (COM)

- Increase due to desire to provide more workshops/training opportunities.

### Middle Governing Body

- Insurance increases due to rising premiums and holding congregational property.
- Continuing Education Retreat moved out of budget as it is self-funding with support from Retreat Fund.
- Worship & Theology funding moved to Presbytery Events as previous funding was used primarily to support expenses associated with Presbytery Meetings and other NCP Gatherings.

#### Administrative Staff Costs

- Personnel budget reflects 1.35% COLA (COM recommended 2.7).
- Increase in Annuity & Health Insurance due to increase in insurance premiums.
- We anticipate a search for Stated Clerk in the first quarter of 2026 as well as having 2 staff up for sabbatical in 2026. Savings for vacant Stated Clerk position will likely be eliminated by paying part-time staff and moving expenses. Increase in supplemental expenses to hedge against that.
- Continue to practice unifying our budget by moving mission staff into operating and offsetting with a calibration.
- Mission calibration increased this year due to significant increase in staff time supporting mission related activities.

### **2026 Operating Budget Motion**

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Leadership Council recommends a \$1,297,178.68 operating budget for 2026, which reflects the following change in per capita rates from 2025:

	<u>2026 Per Capita Rate</u>	<u>2025 Per Capita Rate</u>
General Assembly	\$11.08	\$10.44
Synod	\$1.50	\$1.15
National Capital Presbytery	\$38.70	\$38.56
Total	\$51.28	\$50.15

National Capital Presbytery  
Operating Budget  
2026 - Proposed

Based on 2024 Total Active Members: 21,811

General Assembly	\$11.08	\$ 241,665.88
Synod of Mid Atlantic	\$1.50	\$ 32,716.50
National Capital Presbytery	\$38.70	\$ 844,085.70
<b>Total Assessment</b>	<b>\$51.28</b>	<b>\$ 1,118,468.08</b>

Operating Budget  
2025 Budget with 2026 Proposed

		<u>2025</u>	<u>Proposed 2026</u>
<b>Per Capita / Other Income</b>			
30100	Assessments/Per Capita	\$ 1,126,218.55	\$ 1,118,468.08
30110	Prior Years Assessments/Per Capita	\$ 22,000.00	\$ 20,000.00
<del>32010</del>	<del>Interest Earned on Accounts</del>	<del>\$ 1,400.00</del>	<del>\$ -</del>
32020	Investment/Dividend Income	<u>\$ 4,600.00</u>	<u>\$ -</u>
<b>Total Per Capita / Other Income</b>		<b>\$ 1,154,218.55</b>	<b>\$ 1,138,468.08</b>
<b>Other Sources (Transfers Non Revenue)</b>			
34010	Income Transfers - Office Funds	\$ 110,000.00	\$ 110,000.00
34020	<del>Retreat Funds</del>	<del>\$ 30,000.00</del>	<del>\$ -</del>
34030	CPM Seminary Scholarships	<u>\$ 47,537.00</u>	<u>\$ 48,696.00</u>
<b>Total Transfers</b>		<b>\$ 187,537.00</b>	<b>\$ 158,696.00</b>
<b>Total Income / Transfers</b>		<b>\$ 1,341,755.55</b>	<b>\$ 1,297,164.08</b>
<b>Assessment Payments</b>			
40010	General Assembly Assessments/Per Capita	\$ 234,451.08	\$ 241,665.88
40020	Synod Assessments/Per Capita	\$ 28,825.55	\$ 32,716.50
40030	Allowance for Unpaid Per Capita 2025	<u>\$ 30,000.00</u>	<u>\$ 40,000.00</u>
<b>Total Payments Assessment/ Per Capita</b>		<b>\$ 293,276.63</b>	<b>\$ 314,382.38</b>
<b>Total Anticipated for Operations</b>		<b>\$ 1,048,478.92</b>	<b>\$ 982,781.70</b>

		<u>2025</u>	<u>Proposed 2026</u>
<b>Office Expense</b>			
41010	Postage	\$ 1,000.00	\$ 1,500.00
41020	Copier Lease & Maintenance charges	\$ 5,000.00	\$ 5,000.00
41030	Office Supplies	\$ 4,000.00	\$ 4,000.00
41040	Office Equipment Purchases	\$ 5,000.00	\$ 5,000.00
41050	Office Equipment Maintenance	\$ 2,500.00	\$ 500.00
41060	Telephone Service	\$ 7,000.00	\$ 5,300.00
41070	Computer Programs Subscriptions	\$ 18,000.00	\$ 18,000.00
41080	Internet Service	\$ 4,000.00	\$ 3,600.00
41090	Credit Card Processing Fees	\$ 1,500.00	\$ 1,500.00
41100	Computer Maintenance Contracts	\$ 9,000.00	\$ 9,000.00
41110	Office Rent	\$ 74,237.00	\$ 76,835.30
41130	Parking	\$ 5,500.00	\$ 4,500.00
41140	<del>Investment Management Fees</del>	<del>\$ 700.00</del>	<del>\$ -</del>
<b>Total Office Expense</b>		<b>\$ 137,437.00</b>	<b>\$ 134,735.30</b>
<b>Commission on Preparation for Ministry</b>			
42010	Career Counseling	\$ 9,786.00	\$ 11,000.00
42030	CPM Scholarships	<u>\$ 47,537.00</u>	<u>\$ 48,696.00</u>
<b>Total Commission on Preparation for Ministry</b>		<b>\$ 57,323.00</b>	<b>\$ 59,696.00</b>
<b>Committee on Ministry</b>			
<b>Care Team</b>			
43110	Clergy Support	\$ 2,000.00	\$ 2,000.00
43120	Coaching/Spiritual Direction	\$ 1,000.00	\$ 1,000.00
<b>Transitions Team</b>			
43210	Liaison Expenses	\$ 500.00	\$ -
<b>Relations Team</b>			
43310	Workshops/Training	\$ 2,000.00	\$ 3,500.00
<b>Other</b>			
43410	Background Checks	\$ 1,000.00	\$ 1,000.00
43420	COM Discretionary	<u>\$ 3,000.00</u>	<u>\$ 3,500.00</u>
<b>Total Committee on Ministry</b>		<b>\$ 9,500.00</b>	<b>\$ 11,000.00</b>



		<u>2025</u>	<u>Proposed 2026</u>
<b>Middle Governing Body</b>			
47010	Insurance	\$ 14,500.00	\$ 16,675.00
47020	Audit Fees	\$ 28,000.00	\$ 28,000.00
47030	Professional Expenses	\$ 23,000.00	\$ 22,000.00
47040	Governing Body	\$ 1,000.00	\$ 1,000.00
47050	<del>Continuing Education Retreat</del>	<del>\$ 30,000.00</del>	<del>\$ -</del>
47060	Presbytery Events	\$ 3,500.00	\$ 8,000.00
47080	Permanent Judicial Commission	\$ 250.00	\$ 250.00
47090	Investigating Committee	\$ 250.00	\$ 250.00
47100	Legal Fees	\$ 12,000.00	\$ 12,000.00
47110	Response Training	\$ 4,000.00	\$ 4,000.00
47120	Communication	\$ 17,620.00	\$ 17,620.00
47130	Stewardship & Interpretation	\$ 3,000.00	\$ 2,500.00
47140	Worship & Theology Committee	\$ 6,000.00	\$ -
47150	Leadership Council	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>
	<b>Total Middle Governing Body</b>	<b>\$ 145,120.00</b>	<b>\$ 114,295.00</b>
<b>Administrative Staff Costs</b>			
50010	Staff Salaries	\$ 609,790.00	\$ 622,785.00
50020	Annuity & Health Insurance (BOP)	\$ 215,828.06	\$ 218,654.30
50040	Social Security Expense	\$ 47,576.12	\$ 48,582.86
50210	Continuing Education & Travel - Non Exempt	\$ 2,400.00	\$ 2,000.00
50220	Continuing Education & Travel - Exempt	\$ 27,100.00	\$ 25,500.00
50310	Personnel Costs	\$ 3,500.00	\$ 3,000.00
50320	Staff Recognition	\$ 5,000.00	\$ 5,000.00
50340	Supplemental Expenses	\$ 2,500.00	\$ 12,500.00
50350	Training/Staff Development	\$ 6,800.00	\$ 6,800.00
50360	Mission Budget and Staff Calibration	<u>\$ (218,377.78)</u>	<u>\$ (281,752.16)</u>
	<b>Total Administrative Staff Costs</b>	<b>\$ 702,116.40</b>	<b>\$ 663,070.00</b>
	<b>Total Operating Expenses</b>	<b>\$ 1,344,773.03</b>	<b>\$ 1,297,178.68</b>
	<b>Current Surplus / Deficit</b>	<b>\$ (3,017.48)</b>	<b>\$ (14.60)</b>
			\$ (0.00)