NATIONAL CAPITAL PRESBYTERY

November 6, 2026

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 2027 Operating & Mission Budget Drafts, as well as the 2027 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 16 at 7:00 PM as we will have an Action Item Dialogue via Zoom ahead of the November Presbytery Meeting (Tuesday, November 17 at 6:00 PM via Zoom). 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. Questions can be emailed to hdeacon@thepresbytery.org.

- Register for the Action Item Dialogue **HERE** to receive the Zoom link.
- Register for the Presbytery Meeting **HERE** to receive the Zoom link.

Blessings,

Heather Deacon
Senior Director of Finance & Operations
Treasurer

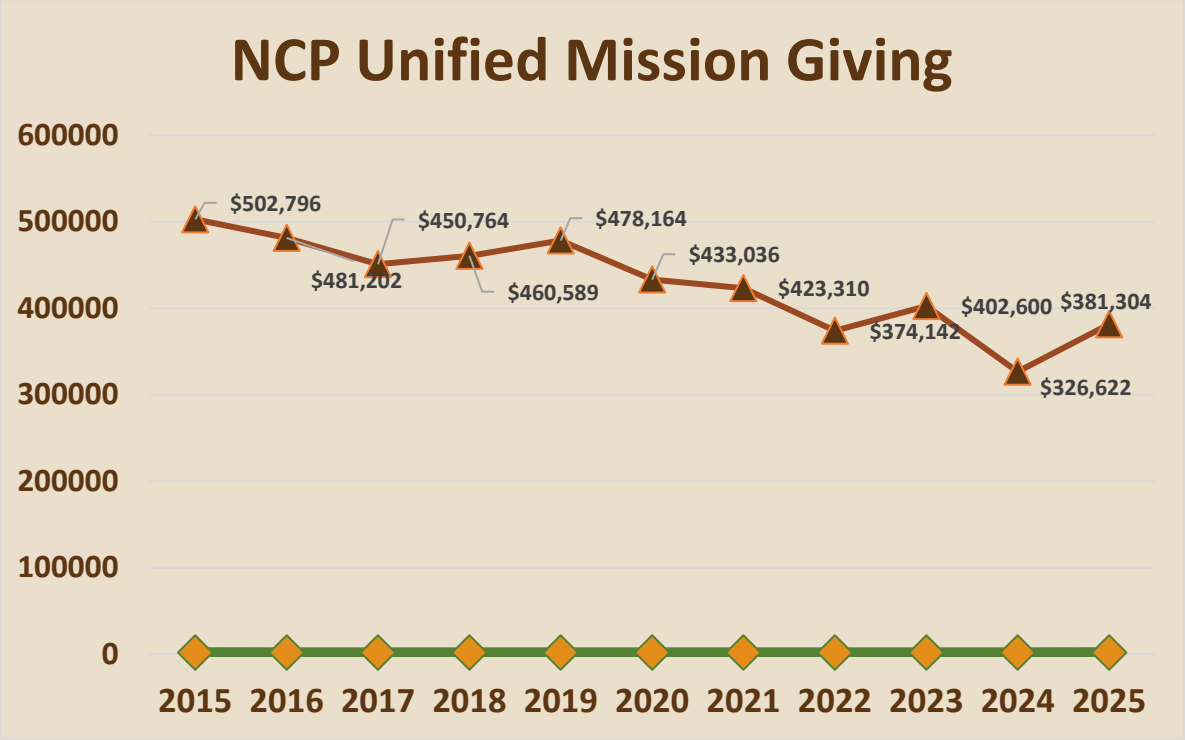
Attachments:

- 2027 Mission Budget Highlights, 2027 Mission Budget, 2027 Operating Budget Highlights and 2027 Operating Budget
- VIDEO: 2027 Budget Presentation

2027 Mission Budget Summary

Unified Mission Giving

- Project 5% decrease in giving over 2026



Funds/Transfers

Fund Name	Balance 8/31/2026	Anticipated Balance 12/31/2026	Proposed Transfer	
DC Resurrection Fund	$ 1,078,647.43	$ 1,059,559.43	$ 38,914.82	INCREASE
NCP Resurrection Fund	$ 5,147,211.34	$ 5,064,122.45	$ 172,220.00	INCREASE
New Growth Fund	$ 812,560.23	$ 543,015.39	$ 363,194.43	DECREASE
Mission Reserves	$ 180,716.06	$ 180,716.06	$ -	NO CHANGE
Next Blessings Fund	$ 641,633.07	$ 641,633.07	$ 99,609.32	INCREASE

- New Growth Fund draw is lower due to evolving mission incubator program and New Blessing Fund is tapped to allow hiring of new staff position to work with struggling congregations.
- Mission Budget is again NOT balanced off the reserves for 2027. This allows reserves to be accessed for shortfalls in giving.

MCC/CDC Expenses

- MCC and CDC again prepared a combined budget for 2027.
- They budgeted a 6% reduction across all line items in their purview.

Personnel Expense

- Personnel saw an increase in their budget to account for COLA and rising benefit costs.
- Mission budget reflects a significantly larger staff calibration. Factors contributing to this are:
    - Bringing the Missional Incubator Director under staffing expense (instead of breaking out Missional Incubator expense)
    - Hiring of new position from the Next Blessing Fund (no per capita impact)
    - Increase in staff time supporting mission related activities.

2027 Mission Budget Motion

The Leadership Council recommends a $981,280.55 mission budget for 2027.

National Capital Presbytery
Mission Budget & Receiving Center
2027 - Proposed

			2026	Proposed 2027
Total Anticipated Receipts			$ 383,755.34	$ 360,730.03
Presbyterian Life & Witness	14.80%	14.80%	$ 56,795.79	$ 53,388.04
National Capital Presbytery	85.20%	85.20%	$ 326,959.55	$ 307,341.99

Mission Budget
2026 Budget with 2027 Proposed

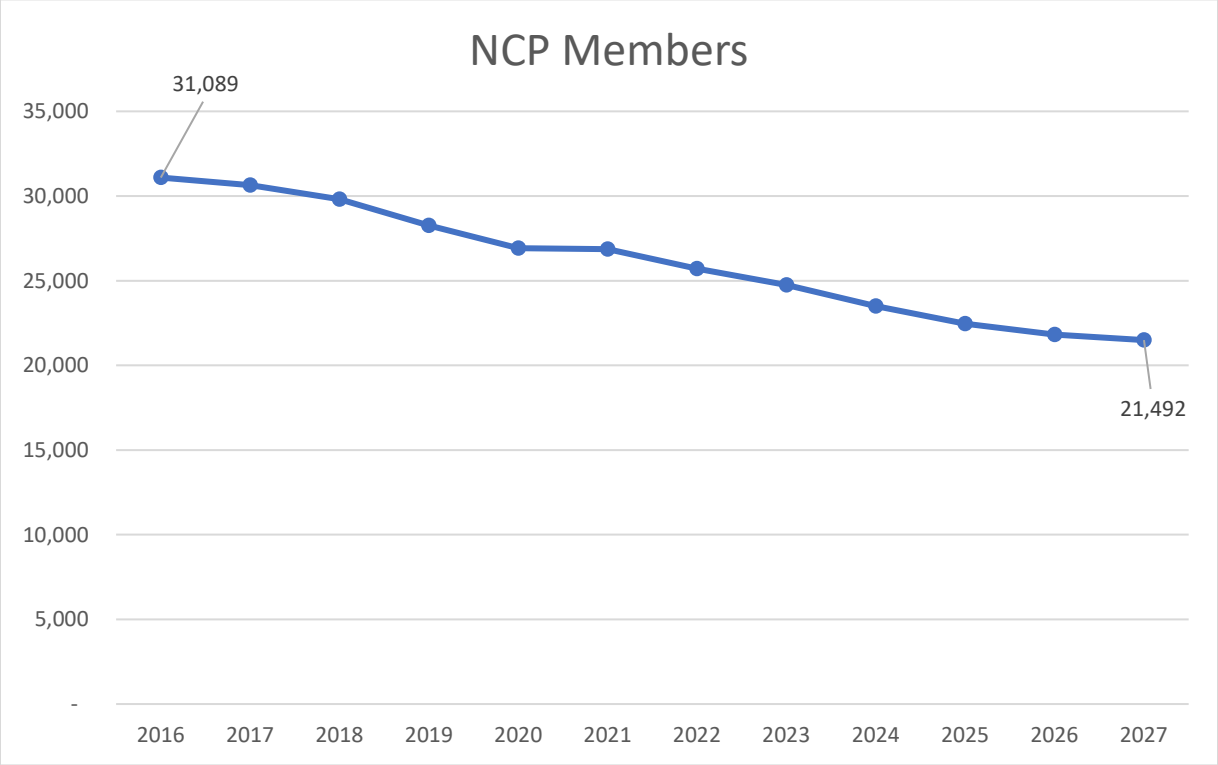
		2026	Proposed 2027
37010	Unified Mission Giving (Benevolence Income)	$ 326,959.55	$ 307,341.98
	Total	**$ 326,959.55**	**$ 307,341.98**
	Transfers - Non Revenue		
11610	NCP Resurrection Funds	$ 166,177.77	$ 172,220.00
11510	DC Resurrection Funds	$ 38,176.00	$ 38,914.82
38039	New Growth Funds	$ 411,650.84	$ 363,194.43
38049	Mission Fund Balance Un-Restricted	$ -	$ -
38059	1001 Mission Incubator Grant	$ 50,000.00	$ -
11819	Next Blessing Fund	$ -	$ 99,609.32
	Total Income	$ 666,004.61	$ 673,938.57
	Total Funds Available for Mission Budget	**$ 992,964.16**	**$ 981,280.55**
	CDC and MCC Combined Budget		
Committee Support			
70810	Committee Support	$ 2,000.00	$ 1,880.00
70610	Research Services	$ 12,000.00	$ 11,280.00
70420	Leadership Training Events	$ 10,000.00	$ 9,400.00
		$ 24,000.00	$ 22,560.00
Grants - General			
70705	Grants for Individual Leaders	$ 15,000.00	$ 14,100.00
70730	Grants for Congregations	$ 80,000.00	$ 75,200.00
		$ 95,000.00	$ 89,300.00

		2026	Proposed 2027
Grants - Specific			
70129	Seed Money for New Projects/New Thing Teams	$ 215,000.00	$ 250,000.00
70139	Missional Incubator	$ 220,212.00	$ 10,000.00
70210	Intercultural Support Grants	$ 20,000.00	$ 18,800.00
70220	Immigrant Fellowship Grants	$ 15,000.00	$ 14,100.00
71220	College/Campus Ministry Support	$ 70,000.00	$ 65,800.00
70430	Youth/Young Adult Ministries	$ 15,000.00	$ 14,100.00
71710	Leadership Council Anti-Racism Team	$ 25,000.00	$ 13,000.00
71720	Black Presbyterian Caucus	$ 6,000.00	$ 6,000.00
71230	PCUSA Office of Public Witness	$ 6,000.00	$ 5,640.00
		$ 592,212.00	$ 397,440.00
	Total CDC and MCC Combined	**$ 711,212.00**	**$ 509,300.00**
	Mission Staff Costs		
71900	Mission Staff Calibration	$ 281,752.16	$ 471,980.55
	Total Mission Staff Costs	**$ 281,752.16**	**$ 471,980.55**
	Total Mission Budget Expenditures	**$ 992,964.16**	**$ 981,280.55**
	Total Mission Budget Income	**$ 992,964.16**	**$ 981,280.55**
	Total Mission Budget Expenditures	**$ 992,964.16**	**$ 981,280.55**
	Surplus / Deficit	**$ -**	**$ -**

2027 Operating Budget Summary

Membership

- 2025 membership declined 319 members from 2024



Per Capita Proposal

Body	2027	2026	2025	2024	2023	2022	2021	2020
General Assembly	$ 13.04	$ 11.08	$ 10.44	$ 9.80	$ 9.85	$ 8.98	$ 8.98	$ 8.95
Synod	$ 1.50	$ 1.50	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 1.15	$ 1.15
National Capital Presbytery	$ 40.28	$ 38.70	$ 38.56	$ 37.61	$ 36.13	$ 32.54	$ 32.54	$ 32.54
	$ 54.82	$ 51.28	$ 50.15	$ 48.56	$ 47.13	$ 42.67	$ 42.67	$ 42.64

Transfers

Fund Name	Balance 8/31/2026	Anticipated Balance 12/31/2026	Proposed Transfer	
Office Fund	$ 259,937.09	$ 204,937.09	$ 115,000.00	INCREASE
Scholarship Fund	$ 1,329,502.73	$ 1,329,502.73	$ 50,924	INCREASE

Office Expenses

- Essentially remained flat (0.7% increase)
- Monies shuffled slightly between line items but no substantive change

Middle Governing Body

- Overall 3.9% increase in expenses
- Insurance increases due to rising premiums and holding congregational property.
- Increase in audit fees and professional expenses to align with anticipated cost.
- Increase in budget for Permanent Judicial Commission and Investigating Committees due to current case volume.
- Increase in legal fees due to anticipated legal consultations/services needed in 2027.

Administrative Staff Costs

- Personnel budget reflects the COM COLA recommendation of 2.7%.
- Increase in Annuity & Health Insurance due to increase in insurance premiums.
- Mission calibration increased due to increase in staff time supporting mission related activities, increase in mission staffing and bringing Missional Incubator staffing under personnel heading.
- Supplemental Expenses raised to allow for national search for new mission position (Next Blessing Fund – no per capita impact)
- Continue to practice unifying our budget by moving mission staff into operating and offsetting with a calibration.

2027 Operating Budget Motion

Leadership Council recommends approval of a $1,026,537.82 operating budget for 2027, which reflects the following change in per capita rates from 2026.

	2027 Per Capita Rate	2026 Per Capita Rate
General Assembly	$13.04	$11.08
Synod	$1.50	$1.50
National Capital Presbytery	$40.28	$38.70
Total	$54.82	$51.28

National Capital Presbytery
Operating Budget
2027 - Proposed

.		2026	2027
	Based on 2025 Total Active Members:	21,811	21,492
General Assembly	$13.04	$ 241,665.88	$ 280,255.68
Synod of Mid Atlantic	$1.50	$ 32,716.50	$ 32,238.00
National Capital Presbytery	$40.28	$ 844,085.70	$ 865,697.76
Total Assessment	**$54.82**	**$ 1,118,468.08**	**$ 1,178,191.44**

Operating Budget
2026 Budget with 2027 Proposed

		2026	Proposed 2027
	Per Capita / Other Income		
30100	Assessments/Per Capita	$ 1,118,468.08	$ 1,178,191.44
30110	Prior Years Assessments/Per Capita	$ 20,000.00	$ 31,360.11
	Total Per Capita / Other Income	**$ 1,138,468.08**	**$ 1,209,551.55**
	Other Sources *(Transfers Non Revenue)*		
34010	Income Transfers - Office Funds	$ 110,000.00	$ 115,058.09
34030	CPM Seminary Scholarships	$ 48,696.00	$ 50,924.00
	Total Transfers	**$ 158,696.00**	**$ 165,982.09**
	Total Income / Transfers	**$ 1,297,164.08**	**$ 1,375,533.64**
	Assessment Payments		
40010	General Assembly Assessments/Per Capita	$ 241,665.88	$ 280,255.68
40020	Synod Assessments/Per Capita	$ 32,716.50	$ 32,238.00
40030	Allowance for Unpaid Per Capita 2027	$ 40,000.00	$ 36,502.14
		$ -	
	Total Payments Assessment/ Per Capita	**$ 314,382.38**	**$ 348,995.82**
	Total Anticipated for Operations	**$ 982,781.70**	**$ 1,026,537.82**

		2026	Proposed 2027
	Office Expense		
41010	Postage	$ 1,500.00	$ 1,500.00
41020	Copier Lease & Maintenance charges	$ 5,000.00	$ 4,500.00
41030	Office Supplies	$ 4,000.00	$ 4,000.00
41040	Office Equipment Purchases	$ 5,000.00	$ 7,000.00
41050	Office Equipment Maintenance	$ 500.00	$ 500.00
41060	Telephone Service	$ 5,300.00	$ 5,000.00
41070	Computer Programs Subscriptions	$ 18,000.00	$ 16,000.00
41080	Internet Service	$ 3,600.00	$ 3,600.00
41090	Credit Card Processing Fees	$ 1,500.00	$ 1,500.00
41100	Computer Maintenance Contracts	$ 9,000.00	$ 8,500.00
41110	Office Rent	$ 76,835.30	$ 79,524.53
41130	Parking	$ 4,500.00	$ 4,000.00
	Total Office Expense	**$ 134,735.30**	**$ 135,624.53**
	Commission on Preparation for Ministry		
42010	Career Counseling	$ 11,000.00	$ 11,000.00
42030	CPM Scholarships	$ 48,696.00	$ 50,000.00
	Total Commission on Preparation for Ministry	**$ 59,696.00**	**$ 61,000.00**
	Committee on Ministry		
	Care Team		
43110	Clergy Support	$ 2,000.00	$ 2,500.00
43120	Coaching/Spiritual Direction	$ 1,000.00	$ 1,000.00
	Relations Team		
43310	Workshops/Training	$ 3,500.00	$ 3,500.00
	Other		
43410	Background Checks	$ 1,000.00	$ 1,000.00
43420	COM Discretionary	$ 3,500.00	$ 3,000.00
	Total Committee on Ministry	**$ 11,000.00**	**$ 11,000.00**
	Middle Governing Body		
47010	Insurance	$ 16,675.00	$ 19,200.00
47020	Audit Fees	$ 28,000.00	$ 30,000.00
47030	Professional Expenses	$ 22,000.00	$ 23,000.00
47040	Governing Body	$ 1,000.00	$ 1,000.00
47060	Presbytery Events	$ 8,000.00	$ 8,000.00
47080	Permanent Judicial Commission	$ 250.00	$ 1,500.00
47090	Investigating Committee	$ 250.00	$ 1,500.00
47100	Legal Fees	$ 12,000.00	$ 15,000.00
47110	Response Training	$ 4,000.00	$ 2,500.00
47120	Communication	$ 17,620.00	$ 13,500.00
47130	Stewardship & Interpretation	$ 2,500.00	$ 1,500.00
47150	Leadership Council	$ 2,000.00	$ 2,000.00
	Total Middle Governing Body	**$ 114,295.00**	**$ 118,700.00**

		2026	Proposed 2027
	Administrative Staff Costs		
50010	Staff Salaries	$ 622,785.00	$ 750,570.00
50020	Annuity & Health Insurance (BOP)	$ 218,654.30	$ 297,062.24
50040	Social Security Expense	$ 48,582.86	$ 61,761.60
50210	Continuing Education & Travel - Non Exempt	$ 2,000.00	$ 2,000.00
50220	Continuing Education & Travel - Exempt	$ 25,500.00	$ 31,000.00
50310	Personnel Costs	$ 3,000.00	$ 3,000.00
50320	Staff Recognition	$ 5,000.00	$ 5,000.00
50340	Supplemental Expenses	$ 12,500.00	$ 15,000.00
50350	Training/Staff Development	$ 6,800.00	$ 6,800.00
50360	Mission Budget and Staff Calibration	$ (281,752.16)	$ (471,980.55)
	Total Administrative Staff Costs	**$ 663,070.00**	**$ 700,213.29**
	Total Operating Expenses	**$ 982,796.30**	**$ 1,026,537.82**
	Current Surplus / Deficit	**$ 314,367.78**	**$ (0.00)**
		$ (0.00)	