

Palmyra Church of the Brethren 2026 Budget - Draft 12-03-25

PROJECTED UNIFIED GIVING TO BALANCE BUDGET	Unified Giving Split	2026 Budget	2025 Budget
OPERATING ALLOCATION	87.5%	336,875	336,875
BUILDING REPAIR ALLOCATION	2.5%	9,625	9,625
OUTREACH ALLOCATION (Note A)	10.0%	38,500	38,500
TOTAL UNIFIED GIVING	100.0%	385,000	385,000

2026 BUDGET SUMMARY - OPERATING FUND

	2026 Budget	Percent of Total	2025 Budget	Percent of Total	2026 vs. 2025
	\$ + / -				
REVENUE					
OPERATING ALLOCATION FROM UNIFIED (87.5%)	336,875	79.4%	336,875	78.5%	-
DESIGNATED OPERATING	38,000	9.0%	38,000	8.9%	-
PROPERTY RELATED	42,000	9.9%	45,750	10.7%	(3,750)
BANK INTEREST & MISCELLANEOUS	7,000	1.7%	8,000	1.9%	(1,000)
FUND TRANSFERS AND OTHER INCOME	-	0.0%	-	0.0%	-
Total Operating Fund Revenue	423,875	100.0%	428,625	100.0%	(4,750)
EXPENSES					
PASTORAL	238,926	53.9%	269,037	58.8%	(30,111)
DEACONS	1,900	0.4%	1,750	0.4%	150
EDUCATION	9,700	2.2%	9,000	2.0%	700
STEWARDSHIP	9,150	2.1%	9,580	2.1%	(430)
PROPERTIES	91,000	20.5%	79,642	17.4%	11,358
WORSHIP	62,380	14.1%	59,466	13.0%	2,914
OUTREACH	5,350	1.2%	5,000	1.1%	350
FELLOWSHIP	5,100	1.1%	4,700	1.0%	400
ADMINISTRATION	20,100	4.5%	19,184	4.2%	916
Total Operating Fund Expenses	443,606	100.0%	457,359	100.0%	(13,753)
SURPLUS (DEFICIT) BEFORE TRANSFERS	(19,731)		(28,734)		
TRANSFERS FROM NON-OPERATING FUNDS			-		
DEFICIT BEFORE CONTINGENT ALLOCATION					
APPLY CONTINGENT ALLOCATION TO REDUCE DEFICIT (Note A)					
TRANSFER FROM OPERATING RESERVE TO REDUCE DEFICIT (Note B)					
REMAINING SURPLUS (DEFICIT)-Note C					

NOTES:

- (A) ONE HALF OF OUTREACH ALLOCATION TO BE HELD BACK AND DISTRIBUTION IS CONTINGENT ON NO DEFICIT BEFORE USE OF RESERVES. IF DEFICIT BEFORE USE OF RESERVES, APPLY CONTINGENT ALLOCATION TO DEFICIT.
- (B) IF DEFICIT AFTER USE OF CONTINGENT ALLOCATION, USE RESERVE FUND TO ELIMINATE DEFICIT.
- (C) IF AN OPERATING FUND SURPLUS, TRANSFER SURPLUS TO RESERVE FUND OR 2025 OPERATING FUND.

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	2026 Budget	2025 Budget	Change
PASTORAL RELATIONS			
LEAD PASTOR			
SALARY (includes housing allowance)	100,736	100,736	0
BASIC PENSION CONTRIBUTION (12%)	12,088	12,088	0
ADDITIONAL PENSION CONTRIBUTION	8,950	8,900	50
INSURANCE (LIFE) - L Pastor pays 100% disability premiums	0	0	0
LONG RANGE GROWTH	800	800	0
ANNUAL PROFESSIONAL GROWTH	250	250	0
PROFESSIONAL EXPENSE	500	500	0
TRAVEL EXPENSE	400	400	0
	123,724	123,674	50
PASTOR OF CONGREGATIONAL CARE			
SALARY (includes housing allowance)	24,535	23,913	622
PROFESSIONAL GROWTH	175	175	0
PROFESSIONAL EXPENSE	175	175	0
TRAVEL EXPENSE	1,500	1,000	500
	26,385	25,263	1,122
ASSOCIATE PASTOR			
SALARY (includes housing allowance)	0	45,340	(45,340)
BASIC PENSION CONTRIBUTION (12%)	0	5,411	(5,411)
ALLOWANCE FOR MED. INSUR. (taxable addition to salary)	0	2,038	(2,038)
INSURANCE (2/3 of Life & Disability premiums)	0	300	(300)
PROFESSIONAL GROWTH	0	200	(200)
PROFESSIONAL EXPENSE	0	175	(175)
TRAVEL EXPENSE	0	300	(300)
	0	53,764	(53,764)
PASTOR OF TRANSFORMATIONAL DISCIPLESHIP			
Salary (includes housing allowance)	15,000	0	15,000
Professional Growth	175	0	175
Professional Expense	175	0	175
Travel Expense	250	0	250
	15,600	0	15,600
DIRECTOR OF CHILDREN'S MINISTRIES			
SALARY	15,769	15,221	548
PROFESSIONAL GROWTH	150	150	0
	15,919	15,371	548
EXECUTIVE ASSISTANT (FORMERLY OFFICE ADMIN)			
SALARY	24,480	40,095	(15,615)
INSURANCE (2/3 of Life & Disability premiums)	0	283	(283)
RETIREMENT ALLOWANCE (taxable addition to salary)	0	1,000	(1,000)
	24,480	41,378	(16,898)
COMMUNICATIONS & ADMINISTRATIVE ASSISTANT			
Salary	22,981	0	22,981
	22,981	0	22,981
OTHER			
ANNUAL CONFERENCE	3,500	4,000	(500)
SUMMER INTERN	0	0	0
VISITING MINISTERS	1,000	1,000	0
PAYROLL TAXES 7.65%	4,837	4,037	800
STAFF LEADERSHIP DEVELOPMENT	300	350	(50)
MISCELLANEOUS	200	200	0
	9,837	9,587	250
TOTAL PASTORAL RELATIONS	238,926	269,037	(30,659)

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	2026 Budget	2025 Budget	Change
<u>DEACONS</u>			
DEVOTIONAL GUIDES	750	750	0
LOVE FEAST SUPPLIES	400	400	0
HOSPITALITY TEAM	200	200	0
HEALTHY MINISTRY	350	200	150
MISCELLANEOUS	200	200	0
TOTAL DEACONS	1,900	1,750	150
<u>EDUCATION</u>			
TEACHER TRAINING AND APPRECIATION	475	475	0
HISTORICAL COMMITTEE EXPENSES	50	50	0
ANNUAL PROGRAMS	0	0	0
CAMP SWATARA - GOOD AS GOLD CERTIFICATES*	0	0	0
CURRICULUM MATERIAL	3,500	3,500	0
ELECTIVES (including adult electives)	1,250	250	1,000
LIBRARY MATERIALS	200	200	0
CHILDREN'S MINISTRY EXPENSES	1,400	1,400	0
CHILD PROTECTION CLEARANCE	175	175	0
YOUTH MINISTRY EXPENSES	1,500	1,800	(300)
DENOMINATIONAL YOUTH EXPERIENCES**	0	0	0
YOUNG ADULT MINISTRY EXPENSES	1,000	1,000	0
MISCELLANEOUS	150	150	0
TOTAL EDUCATION	9,700	9,000	700
*Expense (estimated \$1,000) to be paid from Camp/NYC Scholarship Fund			
**Expense (estimated \$2,500) to be paid from Youth Fund			
<u>STEWARDSHIP</u>			
BOOKKEEPING	7,000	5,940	1,060
SUPPLIES	150	100	50
PAYROLL SERVICES	0	1,740	(1,740)
E-GIVING FEES	1,700	1,500	200
BANK/INVESTMENT FEES	200	200	0
SOFTWARE LICENSING	0	0	0
MISCELLANEOUS	100	100	0
TOTAL STEWARDSHIP	9,150	9,580	(430)

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2026 BUDGET

2025 Budget

Change

PROPERTIES

CHURCH CUSTODIAN	15,600	15,600	0
PINEWOODS CUSTODIAN	2,400	1,511	889
PAYROLL TAXES (7.65% of taxable pay)	0	116	(116)
MAINTENANCE - CHURCH	7,500	5,500	2,000
MAINTENANCE - 25 N CHESTNUT ST	500	500	0
MAINTENANCE - 27 N CHESTNUT ST	500	500	0
MAINTENANCE - PINEWOODS	2,500	1,900	600
CLEANING SUPPLIES - CHURCH & PW	2,000	1,100	900
INSURANCE - PROPERTY AND LIABILITY	17,000	15,000	2,000
INSURANCE - WORKERS COMPENSATION	1,200	1,425	(225)
PROPERTY TAXES - 25 N CHESTNUT ST	2,900	2,650	250
PROPERTY TAXES - 27 N CHESTNUT ST	3,100	2,890	210
REFUSE & SEWER - CHURCH	2,100	2,100	0
REFUSE & SEWER - 25 N CHESTNUT RENTAL	0	0	0
REFUSE & SEWER - 27 N CHESTNUT RENTAL	0	0	0
REFUSE - PINEWOODS	1,300	1,300	0
SNOW REMOVAL & LANDSCAPING - CHURCH	4,400	4,200	200
SNOW REMOVAL & LANDSCAPING - PINEWOODS	2,000	1,800	200
UTILITIES - CHURCH	14,000	8,500	5,500
UTILITIES - 25 N CHESTNUT ST	0	0	0
UTILITIES - 27 N CHESTNUT ST	0	0	0
UTILITIES - PINEWOODS	1,300	1,000	300
FUEL - CHURCH	7,000	8,000	(1,000)
FUEL - 25 N CHESTNUT ST.	0	0	0
FUEL - 27 N CHESTNUT ST.	0	0	0
FUEL - PINEWOODS	3,500	3,800	(300)
MISCELLANEOUS	200	250	(50)
TOTAL PROPERTIES	91,000	79,642	11,358

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Change

WORSHIP

MUSIC DIRECTOR SALARY	0	0	0
PIANIST SALARY	4,020	3,880	140
ORGANIST SALARY	5,258	5,075	183
GUJARIST SALARY	2,122	2,048	74
WORSHIP COORDINATOR SALARY	24,147	23,308	839
WC RETIREMENT ALLOWANCE (taxable addition to salary)	1,100	1,000	100
WORSHIP COORD ADDITIONAL INTERIM ADMIN TASKS	3,268	3,148	120
INTERIM MUSIC COORDINATOR	1,673	1,615	87
INTERIM CHANCEL CHOIR DIRECTOR/ACCOMPANIST	2,509	2,422	87
INTERIM CANTICLE BELL CHOIR DIRECTOR	2,509	2,422	87
INTERIM PRAISE TEAM CO-DIRECTOR	1,359	1,312	47
INTERIM PRAISE TEAM CO-DIRECTOR	1,359	1,312	47
INTERIM CHILDREN'S CHOIR DIRECTOR	2,508	2,421	87
WC INSURANCE (2/3 of Life & Disability Premiums)	188	181	7
PAYROLL TAXES 7.65%	3,965	3,822	143
PROFESSIONAL GROWTH - WORSHIP COORDINATOR	200	200	0
PROFESSIONAL GROWTH - MUSIC DIRECTOR	0	200	(200)
GUEST MUSICIANS*	0	0	0
SUBSTITUTES MUSICIANS*	0	0	0
MUSIC**	300	0	300
LICENSES & FEES	1,925	1,730	195
MEMBERSHIPS	0	300	(300)
WORSHIP RESOURCES	200	300	(100)
DECORATIONS/WORSHIP CENTERS	800	800	0
MUSICAL INSTRUMENT MAINTENANCE, REPAIR AND PURCHASES***	1,320	320	1,000
AV EQUIPMENT MAINTENANCE & REPAIR & PURCHASE	1,400	1,400	0
MISCELLANEOUS	250	250	0
TOTAL WORSHIP	62,380	59,466	2,914

*Expense (estimated \$400 each) to be paid from Worship & Performing Arts Fund

**Expense (estimated \$800) to be paid from Worship & performing Arts Fund

***Expense (estimated \$930) to be paid from Musical Instrument Maintenance Fund

OUTREACH ACTIVITIES

PEACE ACTION TEAM	0	100	(100)
CLOTHING CLOSET	100	0	100
IN THE LOT	850	850	0
UNITY IN ACTION	3,000	2,700	300
TRUNK OR TREAT	100	150	(50)
THANKSGIVING MEAL	200	100	100
CHRISTMAS FEST	450	450	0
WINTER FEST	450	450	0
MISCELLANEOUS OUTREACH PARTNER TEAM PROJECTS	200	200	0
TOTAL OUTREACH ACTIVITIES	5,350	5,000	350

FELLOWSHIP

FELLOWSHIP 30	2,000	1,750	250
SPECIAL EVENTS	1,500	1,500	0
MISC KITCHEN ITEMS	600	450	150
MISCELLANEOUS	1,000	1,000	0
TOTAL FELLOWSHIP	5,100	4,700	400

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	2026 Budget		2025 Budget	Change
<u>ADMINISTRATION</u>				
OFFICE SUPPLIES	2,000		1,550	450
POSTAGE/MAILING EXP	1,800		1,250	550
PRINTING EXPENSES	4,800		3,884	916
TELEPHONE AND INTERNET	5,000		4,800	200
IT REPAIR & MAINTENANCE	1,500		1,000	500
IT CONTRACTED SERVICES	4,000		3,600	400
GOVERNANCE PROJECT COSTS	1,000		3,000	(2,000)
MISCELLANEOUS	0		100	(100)
TOTAL ADMINISTRATION	20,100		19,184	916
TOTAL OPERATING EXPENSES	443,606		457,359	(13,753)
 <u>NON-OPERATING FUND UNIFIED GIVING ALLOCATIONS:</u>				
<u>BUILDING REPAIR/MAINTENANCE FUND (2.5% Unified Giving)</u>	9,625		9,625	0
 <u>OUTREACH DISTRIBUTIONS (10% Unified Giving)*</u>				
CHURCH OF THE BRETHREN, INC.	11,550	30.0%	11,550	30%
ATLANTIC NORTHEAST DISTRICT	7,700	20.0%	7,700	20%
BRETHREN HOUSING ASSOCIATION	3,850	10.0%	3,850	10%
CAMP SWATARA	3,850	10.0%	3,850	10%
PALMYRA - A CARING COMMUNITY	2,695	7.0%	2,695	7%
LONDONDERRY VILLAGE - GOOD SAMARITAN FUND	1,925	5.0%	1,925	5%
BETHANY THEOLOGICAL SEMINARY	1,155	3.0%	1,155	3%
CARING CUPBOARD	1,155	3.0%	1,155	3%
COB YOUTH SERVICES	1,733	4.5%	1,155	3%
NEW COMMUNITY	1,733	4.5%	1,155	3%
ON EARTH PEACE ASSEMBLY	1,155	3.0%	1,155	3%
PHOENIX CENTER	0	0.0%	1,155	3%
	38,500	100%	38,500	100%
 *1/2 outreach distributions contingent on no deficit				
TOTAL BUDGET EXPENDITURES	491,731		505,484	(13,753)