

Presbytery of the Northern Plains
2025 Fall Meeting
October 11, 2025

Budget Narrative for 2026 Budget Proposal
Ellen Misialek, PNP Treasurer

Per Capita:

Membership figures for 2026 Per Capita were taken from the General Assembly statistical reports for each church as of December 31, 2024. Churches across the PNP had 276 fewer members at the end of 2024 compared to 2023. The three components of Per Capita are: General Assembly, Synod of Lakes and Prairies, and Presbytery of the Northern Plains. GA raised their portion by 42 cents from \$10.84 to \$11.26. SLP maintained their portion at \$5.50. The Leadership Pod is recommending at this Presbytery meeting that the PNP reduce their portion to \$33.24 (42 cents less per member) so that 2026 Per Capita remain at \$50 per member. This will be the fourth year of Per Capita being set at \$50.

The first section of the proposed 2026 budget identifies that the PNP will transmit to GA and SLP the total amount for all members of this presbytery.

Funds Transfer:

Included in the 2026 budget is the figure of \$70,000 that may/will be transferred in whole or in part from the New Covenant Trust Company to the general fund as necessary.

Personnel Expenses:

This section reflects the proposed recommendation from the Personnel Committee to give a 4% cost of living raise to all employees. Other expenses have been updated as needed.

Office & Administrative Expenses:

These figures are budgeted as appropriate based on historical information plus items that are specific to 2026, such as General Assembly alternates for the 2026 GA meeting in Milwaukee.

Pod Expenses and Mission Pledges:

These are based on requests from Pod leaders and Ministry Teams.

Bdecan Ministry Team has requested \$12,000 for the Bdecan Food Pantry due to greater need and to the rising cost of food. Chogoria Ministry Team, Clearwater Forest, University of Jamestown, and the Youth Connection Ministry Team have requested the amounts they need to do their missions in 2026. The grand total of \$45,000 will be supported in part by donations to the Presbytery's Unified Mission support—please consider being very generous!!

Through the process of preparing this 2026 budget proposal, it is apparent that the Presbytery cannot support our 2026 budget expenditures without using a portion of the earnings on our investments held by New Covenant Trust Company. We are blessed to be able to meet current expense needs with earnings from dollars that have been wisely invested.

New Covenant Trust Fund report in a separate report from Financial Task Force.



SPECIAL OFFERINGS

226th General Assembly (2024) Approves New churchwide Special Offerings Menu

Dear friends of the churchwide Special Offerings,

Grace and Peace to you in the name of Jesus Christ! The 226th General Assembly (2024) approved several changes to the churchwide Special Offerings to take effect January 1, 2026. These changes were recommended by the Presbyterian Mission Agency Board through the Special Offerings Review Task Force. Thanks to members of the Task Force for their creative work.

The biggest change you will note is a new lineup of offerings:

- One Great Hour of Sharing
- World Communion Offering
- Christmas Joy Offering

That means:

1. The **Pentecost Offering** will be discontinued after the 2025 Offering. However, all current recipient causes will continue to be funded through the churchwide Special Offerings. Specifically, ministries focused on children-at-risk, youth, and young adults will now be part of the **Christmas Joy Offering**.
2. The **Peace & Global Witness Offering** will transform into the **World Communion Offering** beginning in 2026. Through 2025, congregations and mid councils are invited to retain a percentage of gifts from their

Pentecost and Peace & Global Witness Offerings. In 2026, there will be a new grant-making program to support local and regional ministries. Your congregation or mid council will be able to apply for a grant for your own ministries that align with the causes supported through this new Offering. PMA staff are already working to create an accessible grant process that centers equity, creativity, and flexibility.

3. Overall, **causes**, rather than **programs** will receive funds as determined by leadership of the future unified agency. This **does not mean** currently funded programs will no longer receive funding. Broadening the scope of funding areas will invite more congregations, mid councils, and individuals to support the churchwide Special Offerings while discovering new ways to do God's work in the world.

Over the next year, we will be redefining the Special Offerings experience to encompass this new direction. Be on the lookout for occasional updates on this process while continuing to receive resources, communication, and opportunities for the current schedule of Offerings.

I'm excited that the Holy Spirit led this General Assembly to approve these recommendations. They will bring a renewed spirit of gratitude, compassion, connection and justice-centered giving. It is my prayer that God use these gifts to help us know that We Are the Church... **Together!**

Please reach out to me or anyone on my team with any questions, comments, or just for further conversation. We look forward to speaking with you!

Yours in Christ,

Rev. Wilson Kennedy

Associate Director for Special Offerings and Appeals



Presbytery of the No. Plains
Approved & Amended Budget 2025
Prior Years' Financial Info
September 20, 2025

Per Capita
2023
3146x\$50=
\$157,300

Per Capita 2024
GA \$9.80; SLP \$5.50;
PNP \$34.70;Total \$50
3028x\$50=\$151,400

Per Capita 2025
GA \$10.84; SLP \$5.50;
PNP \$33.66;Total \$50
2898x\$50=\$144,900

CASH FLOW - GENERAL FUND

	Actual 2023	Budget 2024	Actual thru 12/31/2024	Budget 2025	Actual thru 9/20/2025
Loan Repayment	1000		1500		1000
Per Capita (Prior Years)	18113	1000	4700	3000	1000
Per Capita (Current Year)	132058	151400	126600	144900	81192
Uncollectible Per Capita		-25000		-25000	
Investment Income	3265	2000	3428	3000	1049
Endowment Earnings		41625	20000	50000	
Miscellaneous Income	680	100	1500	400	
Synod Support	10000	10000	10000	10000	7500
PNP Unified Mission	29474	24000	28096	25000	18118
Steele Church Closing	19809	8385	8978	0	0
Hamilton Church Closing					6855
Total Fiscal Cash Flow-In	214399	213510	204802	211300	116714

DISBURSEMENTS

Per Capita Payment to GA	30988	29674	29674	31414	31414
Per Capita Payment to Synod	17303	16654	16654	15939	15939
Total Per Capita Payments	48291	46328	46328	47353	47353

Personnel Expense

Connectional Care Pastor-Salary	18667	28840	28840	30000	20000
Connectional Care Pastor-BOP *	9528	14292	14292	13477	10108
Connectional Care Pastor-Travel	2228	5000	5576	5000	3990
Connectional Care Pastor-Prof. Ex.	1379	5000	600	2000	1597
Connectional Care-Intern Program		500		500	
Director of Communications-Salary	25000	25750	25750	26784	17856
Director of Communications-Travel		250		250	187
Director of Communications-Prof.Ex.	611	500	411	500	
Personnel Expense-FICA	3051	3142	4443	4900	3262
Stated Clerk-Salary	23800	20400	17000	21216	14144
Stated Clerk-Office Ex & Travel	1156	1000		1000	
Bookkeeper-Salary	14880	15326	15326	15960	10640
Workers Compensation	250	250	250	250	
Total Personnel Expense	100550	120250	112488	121837	81784

*Amended by Leadership Pod

Office Expense

Equipment	1262	1500		1500	
Finance Software	270	270	389	400	389

Insurance	1618	1650	1630	1650	
Postage	141	300	282	300	156
Supplies & Miscellaneous	1058	1000	1396	1500	666
Telephone & Zoom & Website	416	600	812	300	193
Total Office Expense	4765	5320	4509	5650	1404

Administrative Expenses

Committee on Representation		100		100	
Nominating Committee		50		100	
Administrative Commissions		100		100	
Mediation&Conflict Res.-Team	284	100		300	
Board Representatives		100		100	
Educational Events		1000		1000	
Search Committee Expense		1000		1000	
GA Alternates	0	4000		0	
Synod of Lakes & Prairies Academy				2500	2500
Moderator	290	500		500	
Presbytery Meetings	150	500	150	500	278
Total Administrative Expenses	724	7450	150	6200	2778

Pod Expense & Pledges

Cont. Prep. For Ministry Pod		1500	61	4500	1778
Care for Congregations Pod		500	289	500	364
Care for Pastoral Leaders Pod		500	500	500	500
Leadership Pod	733	1000	50	1000	500
Mission Pod		100	100	100	
Subtotal Pod Expense	733	3600	1000	6600	3142

Undesignated Mission		1500	1500		
Bdecan Food Pantry Pledge	0	12000	10109	7500	7500
Chogoria Ministry Team	10000	10000	10000	10000	3662
Clearwater Forest Pledge	5000	10000	10000	10000	10000
Univ. of Jamestown Pledge	5000	8000	8000	7500	7500
Youth Conn. Ministry Team	10000	2000	2000	10000	10000
Subtotal Pledges	30000	43500	41609	45000	38662

Total Disbursements	<u>185063</u>	<u>226448</u>	<u>206084</u>	<u>232640</u>	<u>175123</u>
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Net Position before Reserves	29336	-12938	-1282	-21340	-58409
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Transfers to/from Reserves	<u>0</u>	<u>14000</u>	<u>15000</u>	<u>16000</u>	<u>16000</u>
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Net Position after Reserves	<u>29336</u>	<u>1062</u>	<u>13718</u>	<u>-5340</u>	<u>-42409</u>
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2020 Grants \$7000, 2021 Grants \$10027, 2022 Grants \$3850, 2023 Grants \$13249

Disbursed from other funds in 2024:

March 2024: Small Church Ministries Grant, Jamestown UPC, \$2,000, wall-mounted camera

May 2024: Peacemaking Grant, Mandan PC, \$2,500, Blessing Bags

June 2024: Small Church Ministries Grant, Forest River Community Ch, \$2,500, Back Packs for Kids

August 2024: Peacemaking Grant, Fargo 1st Presbyterian, \$2,000, Peacemaking Summit

November 2024: Congregational Development Grant, Bismarck 1st Presbyterian, \$2,000, Recording and Streaming System

December 2024: Congregational Development Grant, Moorhead 1st Presbyterian, \$750, Security System

December 2024: Congregational Development Grant, Baker Downer Presbyterian, \$800, Sound System Speakers

Disbursed from other funds in 2025:

June 2025: Small Church Ministries Grant, West Fargo Community, \$1000, PNC Expenses

July 2025: Gift from Cash Reserves, Jamestown University Foundation, \$25,000, Chapel Stained Glass Windows

September 2025: Congregational Development Grant, 1st Presbyterian Grand Forks, \$3965, Board of Pensions Support

PNP Budget Report

Sept. 20, 2025