Allegheny Synod Proposed Budget for Feb 1, 2026 thru Jan 31, 2027 (FYE2027)

Account #		FYE 2021 Actual	FYE 2022 Actual	FYE 2023 Actual	FYE 2024 Actual	(Last Year) FYE 2025 Actual	(Current Year) FYE 2026 Budget	(Next Year) FYE 2027 Proposed
Revenue: Mission Support from Congregations								
052.4000.I	Unrestricted Mission Support	$ 640,655	$ 606,585	$ 565,925	$ 519,285	$ 461,387	$ 532,056	$ 460,000
052.4050.0	Restricted Mission Support	$ 81,669	$ 68,582	$ 70,975	$ 75,146	$ 72,257	$ 64,302	$ 65,000
	Total Mission Support	**$ 722,325**	**$ 675,167**	**$ 636,900**	**$ 594,431**	**$ 533,644**	**$ 596,358**	**$ 525,000**
Staffing Expenditures								
052.7000.0	Bishop-Salary	$ 76,721	$ 80,475	$ 78,043	$ 74,936	$ 74,875	$ 81,548	$ 82,490
052.7020.0	Bishop's Assistant-Salary	$ 40,031	$ -	$ -	$ 16,096	$ 70,056	$ 72,405	$ 74,803
052.7021.0	Director for Evangelical Mission	$ 56,310	$ 39,879	$ 62,649	$ 50,628	$ -	$ -	$ -
052.7050.E	Bishop Social Security Offset				$ 5,937	$ 5,633	$ 6,238	$ 6,310
052.7052.E	Bishop's Assistant Social Security Offset				$ 5,280	$ 5,312	$ 5,539	$ 5,722
052.7060.0	Office Manager-Salary	$ 41,040	$ 42,433	$ 43,395	$ 45,669	$ 47,667	$ 49,207	$ 50,683
052,7061	Communications Director	-	-	-	-			$ 15,600
052.7082.0	Housekeeping	$ 1,765	$ 1,748	$ 1,810	$ 2,081	$ -	$ -	$ -
052.7200.0	FICA-Support Staff	$ 3,140	$ 3,246	$ 3,195	$ 3,494	$ 3,647	$ 3,764	$ 5,077
052.7080.0	Synod Secretary	$ 1,100	$ 3,600	$ 1,800	$ 3,300	$ (1,214)	$ 3,600	$ 3,600
052.7084.E	Synod Treasurer	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 3,600	$ 3,600
	Total Compensation	**$ 223,706**	**$ 174,981**	**$ 194,491**	**$ 211,021**	**$ 209,576**	**$ 225,901**	**$ 247,885**
052.7110.E	Healthcare, Life, Disability Insurance	$ 42,745	$ 31,709	$ 26,352	$ 29,762	$ 27,163	$ 31,339	$ 33,000
052.7085.E	Accrued PPO	$ (13,922)	$ (12,688)	$ -	$ 3,897	$ 16,253	$ -	$ -
	Total Insurance & Other Benefits	**$ 28,823**	**$ 19,021**	**$ 26,352**	**$ 33,659**	**$ 43,416**	**$ 31,339**	**$ 33,000**
052.7100.E	**Total Pensions**	**$ 23,897**	**$ 15,714**	**$ 21,856**	**$ 23,017**	**$ 22,323**	**$ 28,371**	**$ 25,715**
052.7131.0	Continuing Education	$ 375	$ -	$ 1,028	$ -	$ 90	$ 1,400	$ 1,500
052.9401.0	Memberships/Dues/Subscriptions	$ 323	$ 1,165	$ 4,606	$ 5,179	$ 5,000	$ 5,000	$ 5,000
	Ordained Staff Sabbatical Accrual	$ -	$ -	$ -	$ -	$ -	$ -	$ -
052.8710.0	Staff Travel and Vehicle Related Costs	$ 1,410	$ 4,584	$ 4,729	$ 2,686	$ 6,545	$ 7,500	$ 7,500
052.8800.0	Vehicle Costs-Ins./Maint. Only	$ 75	$ -	$ 169	$ -	$ 375	$ 500	$ -
	Total Other Professional Expenses	**$ 2,183**	**$ 5,749**	**$ 10,532**	**$ 7,865**	**$ 12,010**	**$ 14,400**	**$ 14,000**
	Total Staffing Expenditures	**$ 278,610**	**$ 215,465**	**$ 253,231**	**$ 275,562**	**$ 287,325**	**$ 300,011**	**$ 320,600**
		37%	32%	38%	38%	45%	46%	46%
Office Expenditures								
052.8025.0	Accounting Services	$ 7,680	$ 7,920	$ 8,220	$ 8,520	$ 8,820	$ 8,700	$ 9,000
052.8005.0	Accounting Software/dB Fees (Logos)	$ 5,439	$ 4,064	$ 3,587	$ 1,792	$ 5,899	$ 5,650	$ 7,500
052.8020.0	Audit Expense	$ 4,150	$ 4,200	$ 4,500	$ 4,400	$ 4,800	$ 4,500	$ 4,500
052.8006.0	Bank and CC Fees	$ 5,797	$ 6,985	$ 10,765	$ 8,393	$ 16,738	$ 8,000	$ 15,000
052.9590.E	Depreciation	$ 6,389	$ 6,462	$ 6,202	$ 2,853	$ 333	$ 3,400	$ 500
052.8400.0	Electricity	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 750	$ -	$ -
052.8103.0	General Supplies	$ 766	$ 708	$ 238	$ 270	$ (165)	$ 200	$ 500
052.8410.0	Heat	$ 720	$ 720	$ 720	$ 720	$ 360	$ -	$ -
052.8201.0	Network Services	$ 582	$ 762	$ 467	$ 1,850	$ 2,202	$ -	$ 2,000
052.8500.0	Office Equipment	$ 2,617	$ 1,815	$ 1,980	$ 1,926	$ 2,473	$ 2,400	$ 2,500
052.8102.0	Office Supplies	$ 1,204	$ 837	$ 834	$ 1,035	$ 411	$ 1,000	$ 1,000
052.8300.0	Postage	$ 1,317	$ 1,005	$ 926	$ 1,321	$ 1,488	$ 1,400	$ 1,500
052.9300.0	Professional Insurance	$ 5,478	$ 5,248	$ 4,923	$ 5,075	$ 4,996	$ 5,500	$ 4,000
052.8430.0	Rent	$ 13,392	$ 13,392	$ 13,392	$ 13,392	$ 13,896	$ 12,600	$ 18,000
052.8420.0	Sewer & Water	$ 780	$ 780	$ 780	$ 780	$ 390	$ -	$ -
052.8001.0	Software and Computer Maintenance	$ 2,624	$ 1,233	$ 3,986	$ 3,753	$ 1,993	$ 2,500	$ 500
052.8200.0	Telephone	$ 4,403	$ 2,695	$ 2,240	$ 3,006	$ 2,502	$ 2,500	$ 3,000
	Total Office Expenditures	**$ 64,838**	**$ 60,326**	**$ 65,259**	**$ 60,586**	**$ 67,886**	**$ 58,350**	**$ 69,500**
		8%	9%	10%	8%	11%	9%	10%
Partner-Related Expenditures								
054.9101.0	Allegheny Lutheran Social Ministries	$ 4,000	$ 8,000	$ 8,000	$ 4,000	$ 8,000	$ 5,000	$ 10,000
054.9107.0	LAMPA	$ 2,078	$ 2,078	$ 1,078	$ 1,078	$ 1,340	$ 2,000	$ 3,000
001.9100.0	Mission Support-ELCA	$ 320,327	$ 303,292	$ 254,666	$ 240,299	$ 164,229	$ 186,220	$ 161,000
054.9104.0	Penn State Campus Ministry	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 11,000	$ 12,000	$ 17,000
052.9433.0	Region 8	$ -	$ -	$ -	$ -	$ -	$ 3,500	$ 3,800
054.9103.0	Sequanota	$ 33,500	$ 33,500	$ 33,500	$ 33,500	$ 34,500	$ 35,000	$ 35,000
054.9106.E	Camp Mount Luther					$ 1,000		$ -
054.9108.0	Shawnee Park Chaplaincy	$ 22	$ 22	$ -	$ -	$ -	$ -	$ -
54.9102.0	United Lutheran Seminary	$ 23,500	$ 23,500	$ 23,500	$ 13,500	$ 13,500	$ 13,000	$ 15,000
	Total Partner-Related Expenditures	**$ 394,428**	**$ 381,392**	**$ 331,744**	**$ 303,377**	**$ 233,569**	**$ 256,720**	**$ 244,800**
		52%	57%	50%	42%	36%	39%	35%

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		FYE2021 Actual	FYE2022 Actual	FYE2023 Actual	FYE2024 Actual	FYE2025Actual	FYE2026 Budget	FYE2027 Proposed
Programmatic Expenditures								
052.4204.E	Bishop's Convocation Leaders Expenses	$ 620	$ 1,986	$ 3,735	$ 13,052	$ 15,388	$ 5,500	$ 5,000
052.9180.0	Candidacy Expenses	$ 2,212	$ 2,691	$ -	$ 2,012	$ -	$ 2,400	$ -
052.9420.E	Leadership Support	$ -	$ -	$ -	$ 1,581	$ -	$ 3,000	$ 3,000
052.9450.E	Synod Leadership Team	$ 4,545	$ 75	$ 24	$ 5,000	$ 2,100	$ 3,000	$ 3,000
052.9464.E	DEM Expenses	$ 2,147	$ -	$ 1,823	$ 1,074	$ 524	$ 1,000	$ 1,000
052.9210.0	First Call Theological Education	$ 274	$ 82	$ -	$ 243	$ 241	$ 500	$ 500
052.9430.0	Global Ministry Team	$ -	$ -	$ -	$ -	$ -	$ 50	$ -
0.52.9802.0	Hospitality	$ 856	$ 976	$ 477	$ 746	$ 830	$ 500	$ 2,000
052.4207.E	Ignite/Discerning Your Discipleship Expe	$ 74	$ -	$ -	$ 1,050	$ 900	$ -	$ 1,000
052.9433.0	Region 8	$ -	$ -	$ -	$ 3,230	$ -	$ 3,500	$ 3,800
052.4202.E	Lutheran Day Lakemont Curve	$ -	$ -	$ 14	$ 525	$ 189	$ 200	$ 200
0.52.9801.0	Memorials/Floral Tributes	$ -	$ 50	$ 60	$ -	$ -	$ 100	$ 100
052.8650.0	Ministry Resources	$ 35	$ 2,836	$ 602	$ 402	$ 146	$ 500	$ 500
052.8715.0	Non-Synod Staff Travel	$ -	$ -	$ -	$ -	$ -	$ 500	$ 500
052.8801.0	Rostered Leader Events	$ 418	$ 200	$ 648	$ 100	$ 4,020	$ 500	$ 500
052.4201.E	Synod Assembly Expenses	$ 200	$ 2,629	$ 3,598	$ 11,890	$ 11,893	$ 3,500	$ 16,000
052.9440.0	Synod Council Expenses	$ 169	$ -	$ 816	$ 1,404	$ 1,410	$ 1,750	$ 2,000
052.8600.0	The Lutheran Letter	$ 8,746	$ 504	$ 1,357	$ 4,500	$ 4,500	$ 4,500	$ 4,500
052.9214.0	Vitality and Innovation Grants	$ 4,000	$ -	$ -	$ 10,175	$ -	$ 5,000	$ 5,000
	Women in Ministry Event Expenses	$ 450	$ -	$ -	$ -	$ -	$ -	$ -
052.9200.E	Worship Team	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000
052.4205.E	Youth Team	$ 350	$ -	$ 226	$ 26,873	$ 9,054	$ 1,000	$ 14,000
	Total Programmatic Expenditures	**$ 25,095**	**$ 12,029**	**$ 13,381**	**$ 83,858**	**$ 51,195**	**$ 37,000**	**$ 63,600**
		3%	2%	2%	12%	8%	6%	9%
	Total Expenditures	**$ 762,970**	**$ 669,212**	**$ 663,616**	**$ 723,383**	**$ 639,975**	**$ 652,081**	**$ 698,500**
	Mission Supported (Deficit)/Surplus	**$ (40,646)**	**$ 5,955**	**$ (26,716)**	**$ (128,952)**	**$ (106,331)**	**$ (55,723)**	**$ (173,500)**
	(Mission Support Income - Expenses)							
Supplemental Income Sources								
052.4100.0	ELCA COVID-19 Grant	$ 6,500	$ -	$ -	$ -	$ -	$ -	$ -
052.4105.I	ELCA DEM Grant	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
052.4106.I	ELCA DEM Reimbursement Salary and B	$ 50,034	$ 27,169	$ 24,281	$ 25,314	$ -	$ -	
052.8103.I	General Supplies Facility					$ 407		
052.4201.I	Synod Assembly Registration					$ 11,872		$ 15,000
052.4202.I	Lutheran Day-Lakemont Curve					$ 544		$ -
052.4204.I	Bishop's Convo Registration					$ 5,726		$ 6,000
052.4207.I	DYD Registration/Fees					$ 1,022		$ 1,000
052.4205.I	Youth Event Registration/Fees				$ 30,144	$ 12,947		$ 13,000
052.8600.I	Lutheran Letter Income				$ 2,931	$ 856	$ 2,500	$ -
052.6506.I	Gain on Sale of Equipment					$ 13,487		$ -
	PPP Loan	$ -	$ 60,562	$ -	$ -	$ -	$ -	
	Total Supplemental Income	**$ 66,534**	**$ 97,731**	**$ 34,281**	**$ 68,389**	**$ 56,861**	**$ 12,500**	**$ 45,000**
	Operational (Deficit)/Surplus	**$ 25,888**	**$ 103,686**	**$ 7,565**	**$ (60,564)**	**$ (49,470)**	**$ (43,223)**	**$ (128,500)**
	(Mission Support + Supplemental Income - Expenses)							
Interest Income								
052.6500.I	Interest Income	$ -	$ -		$ 48,024	$ 43,988	$ 33,000	$ 45,000
	Adjusted (Deficit)/Surplus	**$25,888**	**$103,686**	**$7,565**	**($12,540)**	**($5,482)**	**($10,223)**	**($83,500)**
	(Mission Support + Supplemental Income + Interest - Expenses)							
	Synod Mission Support to ELCA %	**50%**	**50%**	**45%**	**46%**	**36%**	**35%**	**35%**

Additional Financial Information								
Year End Balance of Accounts								
052.1120.0	Reserve Investment Fund		$ 4,682	$ 4,701	$ 4,720	*Closed and moved to Expense Reserve 1126*		
052.1126.0	Expense Reserve Fund		$ 163,075	$ 154,461	$ 151,879	$ 232,998		
056.9127.0	Investment Fund		$ 1,067,293	$ 1,064,134	$ 1,175,418	$ 1,365,975	(Of this, $242,580 is Dedicated)	
056.9125.0	Seminarian Support Fund		$ 456,008	$ 398,027	$ 429,901	$ 498,444	(Restricted)	
DED9431.0	Walter Startzel Bequest: All funds to be received by FYE2026; this money is part of the Investment Fund total					$ 113,757	$ 9,365	

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