

First Presbyterian Church of Waunakee- 2026 Budget

Account #	Account Name	2025 Actual	2025 Budget	2026 Budget
General Fund Income				
4.01.00	Pledged Income	\$568,671.30	\$604,000.00	\$615,486.00
4.01.01	Unpledged Income	\$162,178.56	\$163,000.00	\$159,514.00
4.01.02	Loose Offering	\$11,083.84	\$5,000.00	\$8,000.00
	Total Regular Income	\$741,933.70	\$772,000.00	\$783,000.00
4.01.03	Christmas Offering - Gen. Fund	\$2,798.50	\$3,000.00	\$1,500.00
4.01.04	Building Rental Income	\$4,060.16	\$6,000.00	\$4,000.00
4.01.10	Interest Income	\$12,260.74	\$15,000.00	\$8,100.00
4.01.11	Stock Gain/Loss	\$370.77	\$0.00	\$0.00
4.04.41	Offset for Processing Fees	\$0.00	\$0.00	\$550.00
	Total Other Income	\$19,490.17	\$24,000.00	\$14,150.00
	Total General Fund Income	\$761,423.87	\$796,000.00	\$797,150.00
Special Fund Income				
4.20.00	Pastor's Benevolence Fund Income	\$0.00		
4.22.00	Presbytery Member Dues (Per Capita) Income	\$2,650.00		
4.26.00	N. Parsons Memorial Donations	\$0.00		
4.50.10	Memorial Donation- Holding	\$0.00		
	Session Special Funds Inc.	\$2,650.00		
4.31.10	Christmas Offering - Staff Income	\$7,354.50		
4.31.20	Personnel Seed Fund Income	\$40,000.00		
4.31.21	Nursery Assistant Salary Donations	\$5,406.01		
	Personnel Special Funds Inc.	\$52,760.51		
4.32.00	Capital Improvement Income	\$8,570.00		
4.32.01	Capital Imp. Fund from GF	\$0.00	\$0.00	
4.32.10	Parking Lot Donations	\$7,620.00		
4.32.20	Building Rental Deposit Fees	\$160.00		
4.32.30	Pillars & Pathways Campaign Donations	\$204,853.34		
	Building & Grounds Funds Inc.	\$221,203.34	\$0.00	
4.33.00	Worship Fund Income	\$0.00		
4.33.10	Music Ministry Donations	\$675.00		
4.33.15	Joyful Noise Donations	\$0.00		
4.33.50	Organ Maintenance Donations	\$2,400.00		
	Worship & Music Funds Inc.	\$3,075.00		

Account #	Account Name	2025 Actual	2025 Budget	2026 Budget
4.36.00	Fellowship Fund Payments	\$0.00		
4.36.10	Fellowship Fund Donations	\$700.00		
	Fellowship Spec. Funds Inc.	\$700.00		
4.37.00	Children's Ministry Donations	\$290.00		
4.37.50	Network 56 Mission Donations	\$200.00		
	Childrens Ministry Spec. Funds Inc.	\$490.00		
4.38.10	Small Groups Donations	\$100.00		
	Adult Ed. Special Funds Inc.	\$100.00		
4.40.00	Family Ministry Donations	\$0.00		
4.40.50	Mom Co. Income	\$0.00		
	Family Ministry Funds Income	\$0.00		
4.41.00	Student Ministry Spec. Fund Don.	\$0.00		
	Student Ministry Spec. Funds Inc.	\$0.00		
4.41.10	Winter Retreat Pymts	\$2,035.00		
	Student Winter Retreat Income	\$2,035.00		
4.42.00	Students Doing Mission Don.	\$0.00		
4.42.05	SM from Mission GF Budget	\$11,940.00	\$11,940.00	\$12,310.00
4.42.10	Student Mission Trip Donations	\$0.00		
4.42.15	Student Mission Trip Payment	\$19,397.00		
	Student Mission Funds Income	\$31,337.00	\$11,940.00	\$12,310.00
4.43.01	Undesignated Mission Donation	\$0.00		
	Mission Team Spec. Funds Inc.	\$0.00		
	Total Mission Funds Income	\$31,337.00	\$11,940.00	
4.44.00	Deacon Donations	\$100.00		
	Deacon Special Funds Income	\$100.00		
4.50.00	Endowment Donations	\$241,475.00		
4.50.50	Endowment Interest	\$0.00		
4.50.60	Endowment Dividends	\$4,392.62		
4.50.70	Endowment Gain/Loss	\$28,331.71		
	Total Endowment Income	\$274,199.33		
	Total Special Funds Income	\$588,650.18		\$12,310.00
	TOTAL INCOME	\$1,350,074.05	\$807,940.00	\$809,460.00

Account #	Account Name	2025 Actual	2025 Budget	2026 Budget
General Fund Expense				
	Staff Salaries & Compensation	\$438,918.22	\$491,764.00	\$490,187.00
	Employee Benefits Expense	\$75,922.59	\$123,167.00	\$96,821.00
	Staff Retirement Savings Plan Expense	\$12,054.91	\$18,375.00	\$15,871.00
5.01.40	SECA (Soc Sec) for Pastors	\$8,473.68	\$8,722.00	\$9,000.00
5.01.41	FICA (Soc Sec) for Staff	\$17,423.22	\$28,440.00	\$26,017.00
5.01.42	Worker's Comp. for Staff	\$1,866.00	\$1,880.00	\$1,900.00
	Taxes and Worker's Comp. Ins.	\$27,762.90	\$39,042.00	\$36,917.00
5.01.50	Continuing Ed for Pastor	\$2,299.57	\$2,400.00	\$2,400.00
5.01.52	Cont Ed for Associate Pastor	\$0.00	\$600.00	\$0.00
5.01.53	Cont Ed for Dir of Student Min	\$681.63	\$1,000.00	\$500.00
5.01.54	Cont Ed for Church Bus Admin	\$0.00	\$0.00	\$0.00
5.01.55	Cont Ed for Director of Children & Family Min	\$0.00	\$500.00	\$500.00
5.01.56	Cont Ed for Comm Specialist	\$0.00	\$0.00	\$500.00
5.01.57	Cont Ed for Worship & Music Dir.	\$0.00	\$0.00	\$0.00
	Staff Continuing Education	\$2,981.20	\$4,500.00	\$3,900.00
5.01.60	Pastor Mileage/Expenses	\$1,318.16	\$2,000.00	\$1,500.00
5.01.63	Associate Pastor Mileage	\$1,911.56	\$2,000.00	\$2,000.00
5.01.64	Associate Pastor Min. Exp.	\$495.02	\$600.00	\$600.00
5.01.65	Dir. Of Student Min. Mile./Exp.	\$189.45	\$650.00	\$200.00
5.01.66	Dir. Of Children & Family Min Mileage/Exp	\$0.00	\$100.00	\$200.00
5.01.68	Bus. Admin. Mileage/Expense	\$0.00	\$150.00	\$50.00
5.01.69	Admin Assistant Mileage/Exp	\$0.00	\$50.00	\$50.00
	Staff Mileage and Expense	\$3,914.19	\$5,550.00	\$4,600.00
5.01.70	Substitute Pastors	\$300.00	\$800.00	\$1,000.00
5.01.75	Visitation Honorariums	\$0.00	\$250.00	\$100.00
	Other Staff Expense	\$300.00	\$1,050.00	\$1,100.00
5.01.90	Recognition & Apprec. - Staff	\$909.67	\$500.00	\$1,000.00
5.01.95	Personnel Min Team Expenses	\$3,831.34	\$750.00	\$1,000.00
	Other Personnel Expense	\$4,741.01	\$1,250.00	\$2,000.00
	People Doing Ministry Expense	\$566,595.02	\$684,698.00	\$651,396.00

Account #	Account Name	2025 Actual	2025 Budget	2026 Budget
5.02.00	Natural Gas	\$4,249.31	\$5,700.00	\$6,000.00
5.02.10	Electricity	\$21,445.88	\$21,500.00	\$21,500.00
5.02.15	Trash and Recycling Removal	\$1,184.40	\$1,300.00	\$1,400.00
5.02.17	Cleaning Service	\$13,200.00	\$13,500.00	\$13,500.00
5.02.20	Custodial Supplies	\$3,245.22	\$1,900.00	\$3,150.00
5.02.21	Lightbulbs	\$39.95	\$500.00	\$500.00
5.02.25	HVAC Maintenance	\$5,567.06	\$6,000.00	\$6,000.00
5.02.30	Insurance	\$19,016.09	\$18,000.00	\$20,920.00
5.02.40	Building Maintenance	\$5,836.87	\$6,000.00	\$10,000.00
5.02.41	Snow Removal	\$11,987.50	\$15,000.00	\$15,000.00
5.02.42	Grounds Maintenance	\$10,340.89	\$8,000.00	\$8,000.00
5.02.44	Septic Maintenance	\$0.00	\$150.00	\$200.00
5.02.51	Sec. & Alarm Service/ Repair	\$285.00	\$1,500.00	\$1,500.00
5.02.52	Fire/Security System Inspect.	\$1,160.00	\$1,050.00	\$1,200.00
5.02.53	WON Fire Door Inspection	\$891.45	\$650.00	\$750.00
5.02.54	Fire Extinguisher Insp./Maint.	\$236.75	\$350.00	\$350.00
5.02.55	Elevator Maint./Licensing	\$2,181.39	\$2,000.00	\$2,200.00
5.02.56	Elevator Service/Repair	\$365.94	\$500.00	\$500.00
5.02.57	Elevator Inspections	\$220.00	\$160.00	\$250.00
5.02.60	Pest Control	\$1,236.00	\$1,300.00	\$1,500.00
5.02.65	Window Cleaning	\$0.00	\$500.00	\$750.00
5.02.70	Off-Site Storage	\$600.00	\$700.00	\$700.00
5.02.75	To Capital Improve Fund	\$0.00	\$0.00	\$0.00
5.02.80	Property Taxes	\$42.94	\$40.00	\$50.00
5.02.90	Furniture/Interior Decorating	\$457.10	\$500.00	\$500.00
	Building and Grounds Expense	\$103,789.74	\$106,800.00	\$116,420.00
5.03.00	Communion	\$0.00	\$300.00	\$120.00
5.03.10	Special Service Supplies	\$383.35	\$400.00	\$400.00
5.03.20	Instrumentalists (All Services)	\$6,425.00	\$3,688.00	\$8,000.00
5.03.25	Batteries, Cables and Bulbs	\$0.00	\$700.00	\$700.00
5.03.35	Video/Stills	\$300.00	\$0.00	\$300.00
5.03.40	Adult Choir	\$1,698.64	\$2,000.00	\$0.00
5.03.42	Joyful Noise Music and Supplies	\$0.00	\$0.00	\$0.00
5.03.50	Music License Fee (CCLI)	\$622.00	\$1,100.00	\$700.00
5.03.60	Piano Tuning and Repair	\$0.00	\$800.00	\$800.00
5.03.70	Miscellaneous	\$777.20	\$0.00	\$500.00
	Worship and Music Expense	\$10,206.19	\$8,988.00	\$11,520.00
5.04.00	Offering Envelopes	\$235.34	\$200.00	\$150.00
5.04.10	Printing Expense	\$159.67	\$200.00	\$300.00
5.04.20	Electronic Fund Transfer Fees	\$465.35	\$600.00	\$600.00
5.04.30	Vanco Web Fees	\$1,850.00	\$2,000.00	\$2,000.00
5.04.40	Credit Card Giving Fees	\$3,252.52	\$4,200.00	\$4,000.00

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5.04.41	Retire- Offset Credit Card Giving Fees [moved to 4.04.41 Offset for Processing Fees in 2026]	-\$738.84	\$0.00	\$0.00
5.04.49	Volunteer Accelerator	\$259.00	\$260.00	\$275.00
5.04.50	Stewardship Miscellaneous	\$0.00	\$50.00	\$50.00
	Stewardship Expense	\$5,483.04	\$7,510.00	\$7,375.00
5.05.00	Faces of Our Family	\$4.93	\$75.00	\$75.00
5.05.10	Outreach/Welcome	\$694.70	\$600.00	\$600.00
5.05.20	Miscellaneous Expense	\$208.40	\$100.00	\$100.00
5.05.30	New Member Experience	\$0.00	\$100.00	\$100.00
5.05.40	Print Advertisement	\$403.92	\$300.00	\$300.00
5.05.50	Online Advertisement	\$0.00	\$100.00	\$100.00
5.05.60	Special Events/Live Nativity	\$0.00	\$1,520.00	\$1,520.00
5.05.70	Outreach Print Materials & Events	\$0.00	\$350.00	\$850.00
	New Member Outreach Exp.	\$1,311.95	\$3,145.00	\$3,645.00
5.06.00	Beverages and Drink Supplies (Less Cups)	\$701.71	\$350.00	\$850.00
5.06.10	Sunday Treats (food only)	\$834.25	\$1,200.00	\$1,500.00
5.06.20	Paper Goods	\$654.60	\$1,500.00	\$1,500.00
5.06.30	Kitchen Supplies	\$160.23	\$150.00	\$200.00
	Fellowship Expense	\$2,350.79	\$3,200.00	\$4,050.00
5.07.00	Sunday School	\$1,857.54	\$1,500.00	\$1,500.00
5.07.05	Retire- Safety, Security & Check-In	\$89.99	\$200.00	\$0.00
5.07.06	Bibles/Children's Library			\$100.00
5.07.10	Nursery/KK/WR Supplies	\$0.00	\$200.00	\$200.00
5.07.20	VBS	\$2,412.14	\$2,500.00	\$2,500.00
5.07.21	VBS Payments Received	-\$575.00	-\$1,300.00	-\$750.00
5.07.22	VBS Donations Received	-\$50.00	-\$200.00	-\$100.00
5.07.30	CM Outreach/Fellowship	\$392.36	\$1,000.00	\$900.00
5.07.40	Christmas Nativity Service	\$136.01	\$200.00	\$150.00
5.07.50	5th/6th Grade Activities	\$0.00	\$0.00	\$100.00
5.07.60	Volunteer Training/Appreciation	\$0.00	\$0.00	\$100.00
	Children's Ministry Expense	\$4,263.04	\$4,100.00	\$4,700.00

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5.08.00	Adult Ed. Materials - Sun. Sch	\$108.20	\$200.00	\$0.00
5.08.10	Adult Bible Study Materials	\$496.34	\$500.00	\$273.00
5.08.20	Church-Wide and Offsite Events	\$474.84	\$3,000.00	\$1,500.00
5.08.30	Ministry Team Expenses and Misc.	\$0.00	\$50.00	\$0.00
5.08.40	Adult Library	\$46.72	\$250.00	\$300.00
5.08.50	Bethel Bible Study	\$0.00	\$100.00	\$0.00
5.08.60	Daily Bread Devotionals	\$400.00	\$400.00	\$400.00
5.08.70	Advent/Lenten Devotionals	-\$92.00	\$200.00	\$200.00
	Adult Christian Ed. Exp.	\$1,434.10	\$4,700.00	\$2,673.00
5.09.00	Paper	\$649.65	\$1,100.00	\$1,100.00
5.09.05	Office Supplies	\$120.07	\$650.00	\$600.00
5.09.10	Postage	\$1,560.31	\$800.00	\$1,500.00
5.09.15	Internet	\$9,720.00	\$9,720.00	\$9,720.00
5.09.20	Telephone	\$6,755.84	\$7,000.00	\$8,415.00
5.09.25	Shredding Service	\$539.27	\$600.00	\$280.00
5.09.30	Copier Service Contracts	\$375.00	\$400.00	\$375.00
5.09.31	Color Copier Usage/Service	\$3,850.79	\$4,000.00	\$4,080.00
5.09.32	B/W Copier Toner	\$0.00	\$450.00	\$275.00
5.09.35	Office Machine Repair	\$0.00	\$400.00	\$200.00
5.09.40	Computer Printer Toner & Ink	\$119.99	\$400.00	\$400.00
5.09.45	Website Hosting & Software	\$99.00	\$375.00	\$474.00
5.09.46	Constant Contact Fees	\$1,154.70	\$1,075.00	\$1,320.00
5.09.47	Sign-up Genius	\$269.89	\$300.00	\$300.00
5.09.48	DocuSign Account	\$1,655.85	\$1,750.00	\$1,750.00
5.09.50	Computer Hardware	\$19,163.37	\$16,344.00	\$2,995.00
5.09.51	Computer Software	\$8,187.18	\$15,762.00	\$14,923.00
5.09.52	Microsoft Subscriptions	\$5,623.91	\$5,042.00	\$7,504.00
5.09.53	Church Management System	\$708.00	\$708.00	\$708.00
5.09.54	Remote Computer Backup	\$1,581.28	\$1,438.00	\$1,800.00
5.09.55	Computer Maint./ Labor	\$599.00	\$600.00	\$599.00
5.09.60	Office Furniture	\$0.00	\$800.00	\$0.00
5.09.65	Imprinting	\$565.63	\$1,000.00	\$800.00
5.09.70	Bank Fees	\$540.00	\$600.00	\$600.00
5.09.72	Stock Sale Fees	\$60.00	\$115.00	\$120.00
5.09.80	Miscellaneous Office	\$68.45	\$300.00	\$300.00
5.09.82	Background Checks	\$914.40	\$200.00	\$800.00
5.09.85	Bottled Water	\$536.89	\$400.00	\$600.00
5.09.90	Session Supplies and Expenses	\$1,973.50	\$100.00	\$1,500.00
5.09.99	Txfr to Presbytery Member Dues (Per Capita) Fund			\$2,750.00
	Church Office Expense	\$67,391.97	\$72,429.00	\$66,788.00

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5.11.00*	Student Ministry Gen. Fund Expense	\$0.00	\$0.00	\$0.00
	Student Ministry Expense	\$0.00	\$0.00	\$0.00
	*All these expenses have been moved to Student Ministry Special Funds			
5.12.00	Student Mission	\$11,940.00	\$11,940.00	\$12,310.00
	Student Mission	\$11,940.00	\$11,940.00	\$12,310.00
5.13.00*	Mission Donations	\$32,904.27	\$67,660.00	\$47,388.00
	Mission Giving	\$32,904.27	\$67,660.00	\$47,388.00
	Total Gen. Fund Mission Exp.	\$44,844.27	\$79,600.00	\$59,698.00
	*2026 will be supplemented by Special Funds to total 10% of budgeted pledged giving			
5.14.00	Deacon Care Packages	\$497.00	\$750.00	\$750.00
5.14.10	Prayer Shawls/Quilts	\$0.00	\$250.00	\$100.00
5.14.20	Deacon Miscellaneous	\$0.00	\$0.00	\$0.00
5.14.40	Stephen Ministry	\$200.00	\$200.00	\$200.00
	Deacon Ministry Expense	\$697.00	\$1,200.00	\$1,050.00
	Total General Fund Expense	\$808,367.11	\$976,370.00	\$929,315.00
	Special Fund Expense			
5.20.00	Pastor's Benevolence Fund Exp.	\$11,500.00		\$1,000.00
5.22.00	Presbytery Member Dues (Per Capita) Expense	\$15,064.00		
5.26.00	N. Parson's Memorial Expense	\$0.00		
	Session Special Funds Exp	\$26,564.00		\$1,000.00
5.31.10	Christmas Offering/Staff Exp.	\$7,404.50		
5.31.20	Personnel Seed Fund			\$40,000.00
5.31.31	B. Ehrets Cont. Ed. Fund Expense			\$600.00
5.31.32	Bus. Admin. Cont. Ed. Expense	\$129.00		
	Personnel Special Funds Exp.	\$7,533.50		\$40,600.00
5.25.00	S. Schall Memorial Expense- Interior Improvements	\$5,220.00		
5.32.00	Capital Improvement Fund Exp.	\$58,894.49		
5.32.05	HVAC Replacement	\$2,001.53	\$5,600.00	\$5,500.00
5.32.10	Parking Lot Loan Payment	\$136,708.00	\$22,500.00	\$15,565.00
5.32.20	Building Rental Deposit Expense	\$160.00		
5.32.30	Pillars & Pathways Campaign Expense	\$44,661.74		
	Bldg & Grounds Funds Exp.	\$247,645.76	\$28,100.00	\$21,065.00

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5.33.00	Worship Fund Expense	\$312.00		
5.33.10	Music Ministry Fund Expense	\$520.51		\$2,000.00
5.33.11	Retire- Instrumentalists	\$313.00	\$313.00	\$0.00
5.33.12	Instrument Repair	\$59.98	\$500.00	\$200.00
5.33.13	Retire- Choir Music	\$355.11	\$0.00	\$0.00
5.33.15	Joyful Noise Fund Expense	\$935.54	\$450.00	\$450.00
5.33.20	Retire- Choir Fund Expense	\$500.00	\$0.00	\$0.00
5.33.30	Organ Maintenance Expense	\$3,901.00		
	Worship & Music Special Fund Exp.	\$6,897.14	\$1,263.00	\$2,650.00
5.36.00	Fellowship Fund Expense	\$0.00		
5.36.10	Fellowship Events	\$1,481.18	\$2,300.00	\$3,100.00
5.36.50	New Horizons Expense	-\$58.04		
	Fellowship Special Funds Exp.	\$1,423.14	\$2,300.00	\$3,100.00
5.37.00	Children's Ministry Fund Expense	\$0.00		
5.37.10	Retire- Volunteer Training/Appreciation	\$250.00	\$750.00	\$0.00
5.37.20	Framing and Decorations	\$0.00	\$100.00	\$100.00
5.37.30	Retire- Bibles/Children's Library	\$372.85	\$329.00	\$0.00
5.37.40	Retire- 5th/6th Grade Activities	\$365.89	\$400.00	\$0.00
5.37.50	Network 56 Mission Expense	\$200.00		
	Children's Ministry Expense	\$1,188.74	\$1,579.00	\$100.00
5.38.10	Small Groups Expense	\$77.10		\$427.00
	Adult Education Expense	\$77.10		\$427.00
5.40.00	Family Ministry Fund Expense	\$147.16	\$0.00	\$2,000.00
5.40.10	Engagement Ministry Expense	\$0.00		
5.40.50	Mom Co. Expense	\$0.00		
	Family Ministry Special Funds Exp.	\$147.16	\$0.00	\$2,000.00
5.41.00	Other Student Min. Fund Exp.	\$738.50		
5.41.05	Student Ministry Supplies	\$249.28	\$1,000.00	\$1,000.00
5.41.10	Student Ministry Curriculum	\$0.00	\$600.00	\$700.00
5.41.20	Tech/Subscriptions	\$0.00	\$100.00	\$400.00
5.41.25	Confirmation	\$775.24	\$250.00	\$800.00
5.41.30	Graduation Gifts	\$74.52	\$150.00	\$150.00
5.41.35	Retire- Mentors/Training	\$0.00	\$400.00	\$0.00
5.41.45	Fall Kickoff	\$0.00	\$150.00	\$150.00
5.41.50	Christmas Celebration	\$143.79	\$150.00	\$150.00
5.41.60	Winter Retreat	\$3,595.19	\$1,500.00	\$3,000.00
5.41.70	Yearend Celebration	\$0.00	\$150.00	\$150.00
5.41.75	Retire- Middle School Summer Event	\$0.00	\$400.00	\$0.00
5.41.80	Summer Program	\$0.00	\$500.00	\$550.00
	Student Ministry Expense	\$5,576.52	\$5,350.00	\$7,050.00

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5.42.00	Students Doing Mission Expense	\$56,657.51		
	Students Doing Mission Special Funds Expense	\$56,657.51		
5.43.00	Mission Fund Expense	\$1,473.92	\$0.00	\$850.00
	Mission Team Special Funds Exp	\$1,473.92	\$0.00	\$850.00
5.44.00	Deacon Special Fund Expense	\$88.97		
		\$88.97		
5.50.00	Endowment Expense	\$55,000.00		
5.50.60	Endowment Fees	\$0.00		
		\$55,000.00		
	Total Special Funds Expense	\$410,273.46	\$38,592.00	\$78,842.00
	TOTAL EXPENSE	\$1,218,640.57	\$1,014,962.00	\$1,008,157.00
	General Fund Difference	\$ (46,943.24)	\$ (180,370.00)	\$ (132,165.00)
	Plus GF Balance Rolling Over From Previous Year	\$75,579.64	\$75,579.64	\$30,263.08
	Net Difference	\$30,263.08	\$ (104,790.36)	\$ (101,901.92)
	\$30,263.08 rollover includes starting cash reserves balance and GF/SF adjustments			
	Blank cells = N/A (i.e. those line items were not budgeted for or didn't exist at that time)			