

First Presbyterian Church of Waunakee- 2025 Budget

Account #	Account Name	2024 Actual	2024 Budget	2025 Budget
General Fund Income				
4.01.00	Pledged Income	541,619.70	520,000.00	604,000.00
4.01.01	Unpledged Income	212,449.67	200,000.00	163,000.00
4.01.02	Loose Offering	8,543.59	5,000.00	5,000.00
	Total Regular Income	762,612.96	725,000.00	772,000.00
4.01.03	Christmas Offering - Gen. Fund	1,605.00	2,500.00	3,000.00
4.01.04	Building Rental Income	7,015.48	6,000.00	6,000.00
4.01.10	Interest Income	17,065.74	14,500.00	15,000.00
4.01.11	Stock Gain/Loss	(1,513.13)	0.00	0.00
	Total Other Income	24,173.09	23,000.00	24,000.00
	Total General Fund Income	786,786.05	748,000.00	796,000.00
4.20.00	Pastor's Benevolence Fund Inc	700.00		
4.22.00	Per Capita Income	4,826.80		
4.26.00*	N. Parsons Memorial Donations	(2,155.00)		
	Session Special Funds Inc	3,371.80		
4.26.00*	Distributed donations to Pastoral Onboarding Fund and Joyful Noise Fund per donor's wishes for unused monies			
4.31.10	Christmas Offering - Staff Inc	5,465.00		
4.31.20	Pastoral Onboarding Fund Inc	17,799.00		
4.31.21	Nursery Assistant Salary Donation	4,680.00		
4.31.XX	Love Offerings (Combined total for Sue, Alka, Glen, Patricia, Christa)	11,285.00		
	Personnel Special Funds, Inc	39,229.00		
4.32.00	Capital Improvement Income	17,744.35		
4.32.01	Capital Imp. Fund from GF	17,500.00	30,000.00	
4.32.10	Parking Lot Donations	18,787.71		
4.32.20	Building Rental Deposit Fees	100.00		
	Building & Grounds Funds Inc.	54,132.06	30,000.00	
4.33.00	Worship & Music Fund Income	598.00		
4.33.10	Music Ministry Donations	3,180.00		
4.33.15	Joyful Noise Donations	2,000.00		
4.33.20	Choir Fund Donations	500.00		
4.33.30	Organ Maintenance Dohnations	2,200.00		
	Worship & Music Funds Inc.	8,478.00		

Account #	Account Name	2024 Actual	2024 Budget	2025 Budget
4.36.00	Fellowship Fund Payments	107.95		
4.36.10	Fellowship Fund Donations	304.00		
	Fellowship Spec. Funds Inc.	411.95		
4.37.00	Children's Ministry Donations	200.00		
4.37.50	Network 56 Mission Donations	5.00		
	Child. Ministry Spec. Funds Donations	205.00		
4.38.10	Small Group Donations	514.00		
	Adult Ed. Special Funds Inc.	514.00		
4.41.00	Student Min. Spec. Fund Don.	533.00		
4.41.10	Winter Retreat Payments	(865.00)		
	Student Min. Spec Funds Inc.	(332.00)		
4.42.00	Students Doing Mission Don.	20.00		
4.42.05	SM from Mmission GF Budget	7,000.00	7,000.00	
4.42.15	Student Mission Trip Payment	3,731.00		
	Student Mission Funds Income	10,751.00	7,000.00	
4.43.01	Undesignated Mission Donation	65.00		
4.43.40	Rev. Moses Kenya School Don	2,150.00		
4.43.50	Food for Kidz Donations	50.00		
4.43.60	Soar Kenya Academy Donations	6,100.00		
	Mission Team Spec Funds Inc.	8,365.00		
	Total Mission Funds Income	19,116.00	7,000.00	
4.44.00	Deacon Donations	35.00		
	Deacon Special Funds Income	35.00		
4.50.00	Endowment Donations	6,492.00		
4.50.10	Memorial Donation- Holding	25.00		
4.50.60	Endowment Dividends	32.98		
4.50.70	Endowment Gain/Loss	(103.81)		
	Total Endowment Income	6,446.17		
	Total Special Funds Income	131,606.98	37,000.00	
	TOTAL INCOME	918,393.03	785,000.00	
General Fund Expense				
	Staff Salaries & Compensation	420,689.40	447,192.00	491,764.00
Notes:	3% raises for staff have been approved for 2025			
	Adjusted some pay rates based on a compensation study			
	Preparing to hire two Nursery Assistants, an Admin Assistant, and a Director of Children and Family Ministries in 2025			

Account #	Account Name	2024 Actual	2024 Budget	2025 Budget
5.01.20	Pastor Pension/Med/Dental/Etc.	20,295.76	30,261.00	51,600.00
5.01.22	Assoc Pastor VPC Pension/Dis.	3,054.92	3,055.00	3,055.00
5.01.23	Group Health Insurance	38,041.89	39,555.00	64,500.00
5.01.24	Group Dental Insurance	1,525.28	1,873.00	1,902.00
5.01.25	Flexible Spending Acct Fees	653.13	650.00	650.00
5.01.26	Group Life Insurance & LTD	132.39	164.00	1,460.00
5.01.27	Vision Insurance	15.33	0.00	0.00
	Employee Benefits Expense	80,345.48	89,804.00	123,167.00
	Staff Retirement Savings Plan Expense	10,049.46	14,029.00	18,375.00
5.01.40	SECA (Soc Sec) for Pastors	6,306.37	8,205.00	8,722.00
5.01.41	FICA (Soc Sec) for Staff	21,221.66	22,276.00	28,440.00
5.01.42	Worker's Comp. for Staff	1,803.00	1,500.00	1,880.00
	Retired Accounts (5.01.40 SECA for Interim Pastor)	0.00	0.00	0.00
	Taxes and Worker's Comp. Ins.	29,331.03	31,981.00	39,042.00
5.01.50	Continuing Ed for Pastor	287.32	600.00	2,400.00
5.01.52	Cont Ed for Associate Pastor	0.00	600.00	600.00
5.01.53	Cont Ed for Dir of Student Min	500.00	0.00	1,000.00
5.01.54	Cont Ed for Church Bus Admin	0.00	0.00	0.00
NEW 5.01.55	Cont Ed for Director of Children & Family Min	0.00	0.00	500.00
	Staff Continuing Education	1,872.05	3,035.00	4,500.00
5.01.60	Pastor Mileage/Expenses	380.29	467.00	2,000.00
5.01.63	Associate Pastor Mileage	1,088.81	2,400.00	2,000.00
5.01.64	Associate Pastor Min. Exp.	602.17	600.00	600.00
5.01.65	Dir. Of Student Min. Mile./Exp.	650.00	650.00	650.00
NEW 5.01.66	Dir. Of Children & Family Min Mileage/Exp	0.00	0.00	100.00
5.01.68	Bus. Admin. Mileage/Expense	0.00	150.00	150.00
NEW 5.01.69	Admin Assistant Mileage/Exp	0.00	0.00	50.00
	Staff Mileage and Expense	3,594.21	5,270.00	5,550.00
5.01.70	Substitute Pastors	4,980.35	800.00	800.00
5.01.75	Visitation Honorariums	0.00	200.00	250.00
	Other Staff Expense	4,980.35	1,000.00	1,050.00
5.01.90	Recognition & Apprec. - Staff	2,482.12	2,000.00	500.00
5.01.95	Personnel Min Team Expenses	701.69	750.00	750.00
	Other Personnel Expense	8,667.41	14,750.00	1,250.00
	People Doing Ministry Expense	559,529.39	607,061.00	684,698.00

Account #	Account Name	2024 Actual	2024 Budget	2025 Budget
5.02.00	Natural Gas	2,338.35	5,500.00	5,700.00
5.02.10	Electricity	20,228.57	21,140.00	21,500.00
5.02.15	Trash and Recycling Removal	994.08	1,200.00	1,300.00
5.02.17	Cleaning Service	13,200.00	13,200.00	13,500.00
5.02.20	Custodial Supplies	1,888.45	1,800.00	1,900.00
5.02.21	Lightbulbs	0.00	500.00	500.00
5.02.25	HVAC Maintenance	5,000.67	5,000.00	6,000.00
5.02.26*	Furnace and AC Replacement	0.00	0.00	0.00
5.02.30	Insurance	15,047.67	15,000.00	18,000.00
5.02.40	Building Maintenance	4,806.76	5,000.00	6,000.00
5.02.41	Snow Removal	11,326.50	14,000.00	15,000.00
5.02.42	Grounds Maintenance	12,758.72	7,000.00	8,000.00
5.02.44	Septic Maintenance	0.00	0.00	150.00
5.02.51	Sec. & Alarm Service/ Repair	0.00	1,500.00	1,500.00
5.02.52	Fire/Security System Inspect.	1,030.00	1,050.00	1,050.00
5.02.53	WON Fire Door Inspection	1,263.75	625.00	650.00
5.02.54	Fire Extinguisher Insp./Maint.	243.50	300.00	350.00
5.02.55	Elevator Maint./Licensing	2137.53	2,000.00	2,000.00
5.02.56	Elevator Service/Repair	0.00	500.00	500.00
5.02.57	Elevator Inspections	160.00	160.00	160.00
5.02.60	Pest Control	1,236.00	1,236.00	1,300.00
5.02.65	Window Cleaning	0.00	500.00	500.00
5.02.70	Off-Site Storage	600.00	600.00	700.00
5.02.75	To Capital Improvement Fund	17,500.00	30,000.00	0.00
5.02.80	Property Taxes	37.48	40.00	40.00
5.02.90	Furniture/Interior Decorating	0.00	500.00	500.00
	Building and Grounds Expense	111,798.03	128,351.00	106,800.00
	Comments:			
5.02.26*	This expense has been moved to Building and Grounds Special Funds			
5.03.00	Communion	21.99	300.00	300.00
5.03.10	Special Service Supplies	143.92	400.00	400.00
5.03.20*	Instrumentalists (All Services)	1,450.00	2,200.00	3,688.00
5.03.25	Batteries, Cables and Bulbs	0.00	1,300.00	700.00
5.03.35	Video/Stills	240.00	590.00	0.00
5.03.40	Adult Choir	0.00	0.00	2,000.00
5.03.42*	Joyful Noise Music and Supplies	0.00	0.00	0.00
5.03.50	Music License Fee (CCLI)	367.00	575.00	1,100.00
5.03.60	Piano Tuning and Repair	435.00	800.00	800.00
5.03.70	Miscellaneous	494.36	300.00	0.00
	Worship and Music Expense	3,152.27	6,465.00	8,988.00
	Comments:			
5.03.20*	This expense budget is supplemented with Special Funds			
5.03.42*	This expense has been moved to Worship and Music Special Funds			

Account #	Account Name	2024 Actual	2024 Budget	2025 Budget
5.04.00	Offering Envelopes	223.62	250.00	200.00
5.04.10	Printing Expense	311.98	100.00	200.00
5.04.20	Electronic Fund Transfer Fees	527.76	600.00	600.00
5.04.30	Vanco Web Fees	1,800.00	1,800.00	2,000.00
5.04.40	Credit Card Giving Fees	3,249.60	4,200.00	4,200.00
NEW 5.04.49	Volunteer Accelerator	0.00	0.00	260.00
5.04.50	Stewardship Miscellaneous	975.00	50.00	50.00
	Stewardship Expense	7,087.96	7,000.00	7,510.00
5.05.00	Faces of Our Family	8.63	50.00	75.00
5.05.10	Outreach/Welcome	543.52	400.00	600.00
5.05.20	Miscellaneous Expense	108.40	150.00	100.00
5.05.30	New Member Experience	0.00	200.00	100.00
5.05.40	Print Advertisement	653.31	200.00	300.00
5.05.50	Online Advertisement	0.00	200.00	100.00
5.05.60	Special Events/Live Nativity	1,420.00	2,000.00	1,520.00
5.05.70	Outreach Print Materials	235.26	300.00	350.00
	New Member Outreach Exp.	2,969.12	3,500.00	3,145.00
5.06.00	Beverages and Drink Supplies (Less Cups)	515.58	620.00	350.00
5.06.10	Sunday Treats (food only)	486.54	1,300.00	1,200.00
5.06.20	Paper Goods	315.69	500.00	1,500.00
5.06.30	Kitchen Supplies	45.00	100.00	150.00
	Fellowship Expense	1,362.81	2,520.00	3,200.00
5.07.00	Sunday School	1,443.97	1,500.00	1,500.00
5.07.05	Safety, Security & Check-In	121.33	200.00	200.00
5.07.10	Nursery/KK/WR Supplies	0.00	200.00	200.00
5.07.20	VBS	2,167.91	6,000.00	2,500.00
5.07.21	VBS Payments Received	(1,305.00)	(1,300.00)	(1,300.00)
5.07.22	VBS Donations Received	(79.00)	(500.00)	(200.00)
5.07.30	CM Outreach/Fellowship	923.41	1,000.00	1,000.00
5.07.40	Christmas Nativity Service	0.00	200.00	200.00
	Children's Ministry Expense	3,272.62	7,300.00	4,100.00
5.08.00	Adult Ed. Materials - Sun. Sch	0.00	100.00	200.00
5.08.10	Adult Bible Study Materials	42.28	250.00	500.00
5.08.20	Church-Wide and Offsite Events	876.59	2,000.00	3,000.00
5.08.30	Ministry Team Expenses and Misc.	0.00	50.00	50.00
5.08.40	Adult Library	(97.75)	500.00	250.00
5.08.50	Bethel Bible Study	0.00	100.00	100.00
5.08.60	Daily Bread Devotionals	0.00	400.00	400.00
5.08.70	Advent/Lenten Devotionals	0.00	400.00	200.00
	Adult Christian Ed. Exp.	821.12	3,800.00	4,700.00

Account #	Account Name	2024 Actual	2024 Budget	2025 Budget
5.09.00	Paper	1,026.35	1,300.00	1,100.00
5.09.05	Office Supplies	431.32	650.00	650.00
5.09.10	Postage	2,154.30	2,900.00	800.00
5.09.15	Internet	9,720.00	9,720.00	9,720.00
5.09.20	Telephone	6,747.44	7,000.00	7,000.00
5.09.25	Shredding Service	949.47	900.00	600.00
5.09.30	Copier Service Contracts	375.00	400.00	400.00
5.09.31	Color Copier Usage/Service	3,426.28	4,400.00	4,000.00
5.09.32	B/W Copier Toner	219.06	480.00	450.00
5.09.35	Office Machine Repair	183.10	450.00	400.00
5.09.40	Computer Printer Toner & Ink	0.00	350.00	400.00
5.09.45	Website Hosting & Software	15.00	250.00	375.00
5.09.46	Constant Contact Fees	992.50	972.00	1,075.00
5.09.47	Sign-up Genius	269.89	300.00	300.00
5.09.48	DocuSign Account	1,576.99	1,625.00	1,750.00
5.09.50	Computer Hardware	11,355.37	15,250.00	16,344.00
5.09.51	Computer Software	8,394.40	8,600.00	15,762.00
5.09.52	Microsoft Subscriptions	4,969.30	5,400.00	5,042.00
5.09.53	Church Management System	708.00	708.00	708.00
5.09.54	Remote Computer Backup	1,437.60	1,440.00	1,438.00
5.09.55	Computer Maint./ Labor	500.00	500.00	600.00
5.09.60	Office Furniture	0.00	0.00	800.00
5.09.65	Imprinting	1,394.04	1,500.00	1,000.00
5.09.70	Bank Fees	325.00	240.00	600.00
5.09.72	Stock Sale Fees	31.34	10.00	115.00
5.09.80	Miscellaneous Office	188.69	300.00	300.00
5.09.82	Background Checks	433.90	125.00	200.00
5.09.85	Bottled Water	495.79	400.00	400.00
5.09.90	Session Supplies and Expenses	107.54	200.00	100.00
	Church Office Expense	58,547.67	66,500.00	72,429.00
5.11.00*	Student Ministry Gen. Fund Expense	0.00	0.00	0.00
	Student Ministry Expense	0.00	0.00	0.00
	Comments:			
5.11.XX*	All these expenses have been moved to Student Ministry Special Funds			
5.12.00	Student Mission	7,000.00	7,000.00	11,940.00
	Student Mission	7,000.00	7,000.00	11,940.00
5.13.00	Changed Account Name to Mission Donations	50,500.00	50,500.00	67,660.00
5.13.60	FPC Mission Trip Travel Exp.			0.00
	Mission Giving	39,500.00	50,500.00	67,660.00
	Total Gen. Fund Mission Exp.	57,500.00	57,500.00	79,600.00

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5.14.00	Deacon Care Packages	330.19	750.00	750.00
5.14.10	Prayer Shawls/Quilts	433.63	150.00	250.00
5.14.20	Deacon Miscellaneous	0.00	200.00	0.00
5.14.40	Stephen Ministry	0.00	200.00	200.00
	Deacon Ministry Expense	763.82	1,300.00	1,200.00
	Total General Fund Expense	806,804.81	891,297.00	976,370.00

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Special Fund Expense				
5.20.00	Pastor's Benevolence Fund Exp.	9.00		
5.22.00	Per Capita	5,237.20		
5.26.00	N. Parsons Memorial Expense	2,495.00		
	Session Special Funds Exp.	7,741.20		
5.31.10	Christmas Offering/Staff Exp	5,415.00		
5.31.20	Pastoral Onboarding Fund Exp	20,417.37		
5.31.32	Bus. Admin. Cont. Ed Expense	164.40		
5.31.4X	Love Offering Expenses (Combined total for Sue, Alka, Glen, Patricia, Christa)	11,285.01		
	Personnel Special Funds Exp.	37,281.78		
5.32.00	Capital Improvement Fund Exp	9,606.52		
5.32.05	HVAC Replacement	0.00	5,500.00	5,600.00
5.32.10	Parking Lot Loan Payment	22,008.00	22,008.00	22,500.00
5.32.20	Building Rental Deposit Expense	100.00		
	Bldg & Grounds Funds Exp.	31,714.52	27,508.00	28,100.00
5.33.00	Worship & Music Fund Expense	285.45		
5.33.10	Music Ministry Fund Expense	217.23		
5.33.11	Instrumentalists	2,800.00	2,800.00	313.00
5.33.12	Instrument Repair	0.00	500.00	500.00
5.33.13	Choir Music	329.59	500.00	0.00
5.33.14	Children's Choir	0.00	100.00	0.00
5.33.15	Joyful Noise Fund Expense	263.64	450.00	450.00
5.33.20	Choir Fund Expense	0.00	0.00	0.00
5.33.30	Organ Maintenance Expense	1,050.00		
5.33.40	Sound System Fund Expense	3,457.38		
	Worship & Music Special Fund Exp.	8,403.29	4,350.00	1,263.00
5.36.00	Fellowship Fund Expense	787.95		
5.36.10	Fellowship Events	1,438.31	1,600.00	2,300.00
5.36.20	Lentel Meals	290.99	600.00	
5.36.50	New Horizons Expense	50.00		
	Fellowship Special Funds Exp.	2,567.25	2,200.00	2,300.00
5.37.10	Volunteer Training/Appreciation	1,091.79	500.00	750.00
5.37.20	Framing and Decorations	137.15	100.00	100.00
5.37.30	Bibles/Children's Library	149.91	500.00	329.00
5.37.40	5th/6th Grade Activities	296.97	300.00	400.00
5.37.50	Network 56 Mission Expense	255.00		
	Children's Ministry Expense	1,930.82	1,400.00	1,579.00

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5.38.10	Small Group Expense	353.39		
	Adult Ed. Special Funds Expense	353.39		
5.40.00	Family Ministry Fund Expense	4,590.85	2,000.00	0.00
5.40.10	Engagement Ministry Expense	14.04		
5.40.50	Mom Co Expense	301.81		
	Family Ministry Special Funds Exp.	4,906.70	2,000.00	0.00
5.41.00	Other Student Min. Fund Exp.	3,461.07		
5.41.05	Student Ministry Supplies	441.90	1,000.00	1,000.00
5.41.10	Student Ministry Curriculum	597.00	600.00	600.00
5.41.20	Tech/Subscriptions	99.00	100.00	100.00
5.41.25	Confirmation	455.62	250.00	250.00
5.41.30	Graduation Gifts	141.22	150.00	150.00
5.41.35	Mentors/Training	440.43	400.00	400.00
5.41.45	Fall Kickoff	0.00	150.00	150.00
5.41.50	Christmas Celebration	0.00	150.00	150.00
5.41.60	Winter Retreat	2,108.79	1,000.00	1,500.00
5.41.70	Yearend Celebration	169.88	150.00	150.00
5.41.75	Middle School Summer Event	0.00	400.00	400.00
5.41.80	Summer Program	242.62	500.00	500.00
	Student Ministry Expense	8,157.53	4,850.00	5,350.00
5.42.00	Students Doing Mission Expense	8,348.87		
	Student Mission Funds Expense	8,348.87		
5.43.00	Mission Fund Expense	3,400.20		
5.43.10	PCUSA Disaster Assist. From GF	5,000.00	5,000.00	
5.43.15	Mission Team Reserve from GF	160.00	500.00	
5.43.20	Pres House Meals from GF	845.27	500.00	
5.43.25	Local Disaster Assist. From GF	0.00	4,000.00	
5.43.30	OWH from GF	2,000.00	1,000.00	
5.43.35	FPC Mission Travel from GF	3,500.00	4,000.00	
5.43.40	Rev. Moses Kenya School Exp.	2,150.00		
5.43.50	Food for Kidz Expense	50.00		
5.43.60	Soar Kenya Academy Expense	6,100.00		
	Mission Team Special Funds Exp	23,205.47	15,000.00	
	Total Mission Funds Expense	31,554.34	15,000.00	
5.44.10	Deacon Food Angels Expense	88.72		
	Deacon Special Funds Expense	88.72		
	Total Special Funds Expense	134,699.54	57,308.00	38,592.00
	TOTAL EXPENSE	941,504.35	948,605.00	1,014,962.00

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	General Fund Difference	(20,018.76)	(143,297.00)	(180,370.00)
	Plus GF Balance Rolling Over From Previous Year	95,598.56	95,598.56	75,579.64
	Net Difference	75,579.80	(47,698.44)	(104,790.36)