

We are called by God to worship, serve, love, grow, and dream together.



First Presbyterian Church
Muscatine, Iowa

2025 Annual Report

FROM OUR PASTOR

—Rev. Dr. Pamela Saturnia



You're here to be light, bringing out the God-colors in the world. God is not a secret to be kept. We're going public with this, as public as a city on a hill. - Matthew 5:14 (The Message)

I love this translation of Matthew 5 from Eugene Petersen's The Message. You are here to be light. God is not a secret to be kept. We're going public with this. It has been a year of being the light here at First Presbyterian Church. In the pages of this report are many of the ways we seek to be God's light for each other and our neighbors. I am so proud to accompany this congregation as your pastor.

Some of the places I have put my time and energy into have been in the areas of children and youth. I have been writing the curriculum for Children's Church. In September we began God Squad, a monthly program for children. And the Youth Group continue to meet, often showing us the way to be church. In each of these programs we have incredible adults who teach and shepherd these children and youth. I am so grateful for them.

In May I went to a Continuing Education event at Montreat called Arts, Recreation, and Worship. I was able to gain many resources to use with the Spiritual Growth of the congregation. I appreciate the ways you all support my growth as a pastor.

This year we once again collaborated with Wesley UMC, Island UMC, and Faith UCC for our Lenten programs and special worship days. We continued that partnership by worshipping together once a month in the Summer. These ecumenical partnerships are a joy to me and to our congregation.

Our Session made a bold and important decision by adopting a Welcome Statement that was brought to them by the Social Justice Committee. It is important to be clear about what we mean when we say everyone is welcome, not so much for us, we know, but those who might join us for worship or our programs.

Lastly, I want to thank the staff for the ways we continue to partner in ministry together. We are so blessed with the staff we have. And I want to thank you, the members and friends, of FPC. You certainly are light in a world that can be so dim.

Grace and peace,

Pam



INSIDE THIS REPORT

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Agenda

Annual Meeting of the Congregation and Corporation

February 8, 2026

1. Open the Congregational meeting with prayer.
2. Quorum is established.
3. Vote to find the Call to the Meeting in order.
4. Review of Annual Reports.
5. Hear the report of the Nominating Committee
6. Nominate and elect four representatives from the congregation to the Nominating Committee.*
7. Approve Pastor's Terms of Call
8. Other Business.
9. Adjourn the Annual Meeting of the Congregation.
10. Open the Annual Meeting of the Corporation.
11. Receive the 2025 Treasurers Report.
12. Receive the 2026 Budget.
13. Adjourn the Annual Meeting of the Corporation with Prayer.

*The nominating committee is comprised of two ruling elders from session, one deacon, and four at-large members, elected by the congregation.

2025 REPORT OF THE CLERK

MEMBERSHIP REPORT

| | |
|-----------------|--|
| January 1, 2025 | 206 |
| Gains: | 9 |
| Losses: | 4 (Includes deaths, removed from active membership roll & transferred) |

211

Total Active Membership – December 31, 2025

| | |
|----------------------------|-----|
| Active Membership Roll | 211 |
| Affiliated Membership Roll | 1 |
| Baptized Members | 46 |
| Total Adherents | 258 |

MEMBERS DECEASED

Douglas Hall

CHURCH OFFICERS DECEASED

Michael Stewart

BAPTISMS

Enzo Galoso

SESSION – DECEMBER 31, 2025

Tammi Drawbaugh
Paula Durham
Mike Eversmeyer
Clarence Finchum
Joel Hines
Sara Huston
Deanna Koch
Natalie Oppel
Wes Walker

DEACONS – DECEMBER 31, 2025

Carolyn Airola
Lory Aguero
Sally Black
Brooke Cole
Julie Engelkemier
Joanna Foor
Kate Hansen
Pat Hepker
Millie Meerdink
Micki Tripp

MEETINGS

The Rev. Dr. Pamela S. Saturnia, Moderator
Barbara Walker, Clerk of Session

2025 CORPORATION OFFICERS

President – Paula Durham
Vice President – Tammi Drawbaugh
Secretary – Barb Walker
Treasurer – Lane Bailey

Session meetings: 9 Regular
Session meetings: 1 Special
Joint Board Meetings: 0
Corporation Meetings: 1
Congregational meetings: 1
Special Congregational meetings: 0

Submitted by: **Barbara Walker**, Clerk of Session

FROM OUR FAITH COMMUNITY NURSE—Jennifer Livermore

In January we tried a new activity, “Journaling as a Spiritual Practice”, meeting monthly during the first quarter. This group explored different ways to approach journaling and offered time to write, prompts provided. Each session was independent and open to anyone.

Walking Together (June-August) highlighted a variety of local parks and their history. The purpose is to spend time in community and reflection in nature. Opportunities are intended for all ages and activity levels. We kicked off at the Weed Park Zoo Garden and shared a meal.

Other activities included Chalk the Walk at Jefferson School, participation in the Iowa’s Healthiest State Walk and visiting the Montpelier Fish Hatchery.

The AED program is managed by the FCN; on July 29th eight FPC members completed CPR and AED certification.

Wellness sponsored Coffee Hour twice during 2025; in “Movember” men’s health was a highlight and included special cookies and press on mustaches.

WELLNESS COMMITTEE

Jennifer Livemore, Chair
Lory Aguero
Sally Black
Mike Eversmeyer
Dee Koch, Session Rep
Stephanie Miller
Micki Tripp

FROM OUR CHURCH MUSICIAN—Elise Pickford

- What an exciting first year it has been as the Church Musician here at FPC. It has been my pleasure to meet and work with all of the talented musicians within this congregation.
- Here are some of the highlights from this past year.
- Provided instrumental music for Sunday worship services. This included pieces performed on the organ, piano, and flute.

Directed Pop up Choir once a month

Organized special music for Summer Sundays and other occasions

Collaborated with other church musicians for special combined services.

Participated with the Rockin Ringers Bell Choir.

Participated as an active member of the worship committee

Coordinated the tuning of the piano and organ maintenance.

I have been truly blessed to be a part of this warm and loving church. I look forward to being the Music director again this year.

BOARD OF DEACONS

BOARD OF DEACONS

Lory Aguero, Moderator
Carolyn Airola
Sally Black
Brooke Cole
Julie Engelkemier, Secretary
Joanna Foor
Kat Hansen
Pat Hepker
Millie Meerdink
Micki Tripp

Jennifer Livermore is the staff representative.

Each Deacon was asked to join another committee as a part of our deacon's ministry.

Wellness—Aguero, Black

Parish Life— Cole, Foor, Hansen, Hepker, Meerdink

Visiting Friends—Engelkemier, Airola, Tripp

Deacons continued with their prayer card ministry using the updated card which asks those who add someone to the prayer list to update every 3 months. We decided to make in a part of our monthly meeting to spend about 10 minutes where each deacon wrote 2 or 3 prayer post cards. The deacons on call wrote additional cards later in the month

Julie E and Jennifer worked on a prayer list excel document that can be added to and updated by the deacons as well as Kayla.

Kate used some photographs that she took in Ireland, Canada, and Colorado and paired them with bible verses and had new postcards printed for our prayer card ministry.

Pat has kept the prayer shawl ministry going. She did 5 prayer shawls and 4 baptism blankets in 2025.

Visiting Friends aka Member Outreach continued the care card ministry where 5 people send monthly cards to some of our older members and/shut ins. These cards are also sent to youth and youth leaders. This committee also took on the responsibility of arranging rides for church members who need a ride.

January—Deacons sponsored coffee hour

January—received a card and donation from Sharon Black thanking us for all of the prayer cards. She also included a \$100 donation which we decided to use for buying/printing more postcards.

February—Valentine's ministry delivery of Bundt cakes to church members over the age of 70.

February—Parish Life event—crafting Valentines after church

March—Parish Life event—St. Patrick's Day Potluck

May—Parish Life event—Cinco de Mayo taco Bar

May—Parish Life Event—send off for Ella Foor deploying to Syria

July—Parish Life event—Kickback for Christ—outdoor event at Hansen's

August—Chalk the Walk at Jefferson School decorating outside the main entrances with positive affirmations and pictures

September—Parish Life event—Guess Who's Coming to Dinner?

November—Parish Life event—Thanksgiving Potluck

December—Parish Life Event—Caroling with chili afterwards—cancelled because of bitter cold

December—Kate and Brooke worked together to make sure college students and Ella Foor received a gift card from us as a Christmas gift.

Deacons who were available participated in a few home communions with Pastor Pam.

EMMAUS CAFÉ CREW CHIEFS

Sally Black & Millie
Meerdink
Paula & Bob Stover
Paula Durham & Kate
Hansen
Mike & Meredith Truitt
Mike & Sandi Eversmeyer
Barb & Wes Walker
Judy Dindinger, Nancy
Schuler, & Jen Wieskamp

EMMAUS CAFÉ

This year marked the 25th anniversary of Emmaus Cafe. What a wonderful accomplishment for this ministry. Each year is another wonderful testament to the compassion and willingness to serve those in need. Each and every one of the crew chiefs are amazing. A big thank you to all who have served through the years and continue to serve. This ministry can not be accomplished without their dedication as well as the community crews who help each Sunday. Those crews are Faith United Church of Christ, Wesley United Methodist, LDS, First Christian Disciples of Christ, Sweetland Methodist, Mary and Brad Spratt, Chapter FC PEO, and Alan and Deanna. Many other FPC members as well as the youth group have helped form crews as well. Thank you.

The Emmaus Cafe continues with offering sack lunches on Memorial Day Sunday, July 4 Sunday, and Labor Day Sunday. Based on comments from guests and Crew Chiefs this is a great alternative on these holiday Sundays. We also have added some marketing around town to help potential guests find us. Emmaus Cafe served an average of 45 guests per Sunday. The time of month and weather are instrumental in numbers.

Emmaus was fortunate to receive memorial donations to benefit the Cafe as well as in kind donations. Thank you also to Faith United Church Of Christ for the annual monetary donation and Zion Lutheran for their donation from their Sauerkraut Supper fundraiser. The Emmaus shopper and meal planner Lory Aquero again this year did a fabulous job creating healthy, nutritional meals as well as being a good steward of the Emmaus funds.

Donations for the year totaled \$6,257. Expenses totaled \$3,296.

Respectfully submitted

Sandi Eversmeyer, Lory Aguero, Barb Walker

BUILDINGS AND GROUNDS COMMITTEE—

Wes Walker, Clarence Finchum

Facility maintenance and improvements included a variety of activity in 2025:

Installation of fabricated chancel steps handrails, one at outside of each aisle.

Fire alarm biannual inspection completed.

Lawn care and snow removal by Pete Fox at Pearl City Lawn and Pest Control.

\$3,400.

Balcony railing requirements reviewed with City inspector. If new railing desired, height must be at least 2 inches taller than existing. Transparent glass “rail” estimated range of \$22,000.

Boiler maintenance included chemical treatment and new water softener equipment.

Kitchen refrigerator upgraded.

Supplemental security monitoring around building exterior as deterrent examined, with survey of adjacent systems. Improved access at active doors proposed.

Cleaning service by Divine Shine, LLC for weekly cleaning inside the building is satisfactory. Deeper cleaning to be investigated. Walkway snow removal and lawn services by Pearl City Lawn and Pest Control also satisfactory, with lawn care by hand mower.

For 2026, major projects are anticipated to include the following:

Engage boiler maintenance service provider in spring.

Gutter repairs to be completed late winter by J&M Seamless Gutters to clear drips at doorways and near 4th St. door. \$3,565.

Keyless access system for 4th St. and courtyard doors. Keypad system and remote control quoted by J&J Access and Security. \$6,100.

Threshold bridge at the 4th St. door to enable improved handicapped access.

Plumbing Repairs – Coal bin gravity drain and repair of pump discharge piping. New 4th floor men’s restroom sink. Miscellaneous other restroom maintenance. \$7,500.

Transparent code-compliant safety railing for the balcony. Wall support under study.

Replace door closers at lower Iowa Avenue inside entrance.

Our church family is fortunate to have a talented group of volunteers willing to pitch-in when needed. Tom Ward, Clarence Finchum, Lane Bailey, Carl Negus, and Bob Kling share time and talents to supervise heating and cooling systems for comfortable gatherings. We wish a hearty “thank-you” to all who contribute to maintain our church home without a custodian.

Supervision of boiler maintenance will be changing as Tom Ward plans to retire from that regular duty. Many thanks to Tom for his expert and faithful assistance. We value his willingness to continue as a technical resource for this critical feature.

GIFTS AND SERVICE COMMITTEE

Micki Tripp, Chairperson
Virginia Dietz
Dee Koch, Session Rep
Betsy Myers
Nancy Schuler, Secretary

GIFTS AND SERVICE COMMITTEE

- Micki Tripp

Our committee meets 5 to 6 times a year to designate money to church needs, local, Presbytery, National and International missions.

This year Dennis Dillon's Memorial money helped pay for railings at the front of the sanctuary. We give support to the speakers we invite to lead Deep Meaningful Conversations. Peace and Global Witness money was given to support the Diversity Center of Muscatine when Rosa Mendoza was here this fall.

Our International funds help support the Callisons who gave a program on their missions to the Kurdish people. We also help support a School in Pakistan which is a mission of the Presbytery, Mission Starfish Haiti, and PRECE project in Brazil, and Corrymeela in Northern Ireland.

Our local mission money helps The Bridge that meets weekly with high school kids, MCSA, Jefferson School, Domestic Abuse Shelter, Food Pantry and other local needs as we become aware of them.

Camp Bear Creek received \$2,320 for camp scholarships for the summer.

PERSONNEL COMMITTEE

- Tammi Drawbaugh, Paula Durham

This report provides an overview of the church's Personnel Committee work for 2025. We worked alongside the Worship and Tech Committees to focus on the hiring of three positions.

Music Director:

An initial search committee was formed in 2024, and in early 2025 we were truly blessed to welcome Elise Pickford as our Music Director. Elise has now been with us for nearly a year, providing beautiful and meaningful music each Sunday. We are deeply grateful for her musical gifts and flexibility, as she seamlessly moves between organ and piano—often multiple times within a single service. She has also reintroduced the much-enjoyed “pop-up choir,” adding joy and connection to our worship life.

Digital Ministries Coordinator:

With the approval of the Session, the Tech Committee recommended the creation of a new part-time position to support the church's digital ministries. This role is envisioned to strengthen our communication efforts, promote church events, and use technology to help us connect more fully with both our congregation and the wider community.

We began advertising this position in early 2025. While we did not identify the right long-term applicant this year, the interview team thoughtfully pivoted and is now exploring filling this role through a student internship. This approach allows us to support a student in gaining meaningful, real-world experience while also advancing our digital ministry goals.

Nursery Staff:

In late 2025, Annalee Rocha moved on to pursue additional opportunities through her full-time work. We are very thankful for the care and time she shared with our church and our children, and we wish her well in her next chapter.

We continue to search for someone who can work the limited weekly hours we need. In the meantime, we are immensely grateful to Desirae, who continues to faithfully staff the nursery, as well as to the many volunteers who generously serve as a second caregiver when needed.

We recognize that Sunday morning hours can be a challenging commitment, and we remain hopeful and committed to filling the open nursery position.

Volunteers:

We extend our deepest gratitude to all of our volunteers who generously share their time, energy, and talents. Their service is essential to the life and ministry of our church.

The dedicated personnel of First Presbyterian Church truly are the heart of our community. We give thanks for their faithful commitment to serving God and our neighbors, and we look forward with hope to another year of growth, collaboration, and shared ministry as we continue our work together.

SPIRITUAL GROWTH COMMITTEE

SPIRITUAL GROWTH COMMITTEE

Judy Dindinger
Jennifer Hines
Sara Huston, Chair
Holly Reid Madison
Jennie Schuler
Judy Ward

The year 2025 was a fruitful and significant time for both our Church and our committee. The committee continues to be led by: Judy Dindinger, Jennifer Hines, Jennie Schuler, Holly Madison, Pastor Pam, and Sara Huston. Here are some of the highlights of 2025

Creation of “God Squad” for children in grades K-5. This once a month after school time has engaged our youngest members to come together and focus on specific Bible stories and fellowship. The afternoon concludes with family members coming to the church for a meal provided by our church. This has presented an opportunity for not only our children to bond but also for families to interact during the meal portion.

Renovation of the Youth room has been a real highlight of 2025. Many thanks to all who contributed to the vision, painting, decorating, ordering furniture, etc. The Youth now have a fresh energized space that better meets our needs.

Youth programming in 2025 has remained strong. Most weeks, the Youth and their devoted leaders meet on Sunday at 11 am. Our goal remains to connect with young people “where they are”, foster meaningful relationships, and help them grow in their faith.

Several youth leaders and 1 youth attended Synod School in July.

Compassion Camp was held indoors at our church due to the extreme heat – as it turns out air conditioning feels amazing in late July! Games, crafts, fellowship and strengthening faith were just some of the rewarding outcomes of these three fun-filled evenings.

2025 brought another laughter filled and moving Christmas Program. Excellent participation and leadership from all the children and youth in our church continue to make this Sunday a special part of the Nativity Season. Many thanks to Jennifer Hines and Holly Madison for their leadership.

**SOCIAL JUSTICE
COMMITTEE**

Paula Stover, Chair
Lory Aguero
Amy Dindinger
Paula Durham
Mike Eversmeyer, Session
Elizabeth Negus
Micki Tripp

SOCIAL JUSTICE COMMITTEE

- Paula Stover

- Activities throughout the year:
- Sponsored Banned Book Club meetings- 7
- Sponsored Deep Meaningful Conversations with Rosa Mendoza and Brian Ellison
- Affordable Housing – 7th and Orange house- Cleaned, touch up and Furnished
- Food Pantry Collections and donations
- Stocked Little Pantry
- Provided 10 Welcome baskets to MCSA

TECH TEAM

Fred Galoso
Dale Hansen
Jennifer Livermore
Natalie Oppel
Pam Saturnia

TECH TEAM

- Natalie Oppel

2025 was a successful year for the Technology committee. Our mission is simple, to share Christ's message and connect with FPC members and the greater community through the power of technology.

In 2025, we piloted use of an iPad to allow worshippers with limited vision to engage in worship through the service PowerPoint downloaded to the iPad. We will be setting up a second iPad in 2026 to provide this capability to additional worshippers.

After an unsuccessful search for a Digital Ministries Coordinator, we transitioned the role into an internship that we hope to fill in 2026.

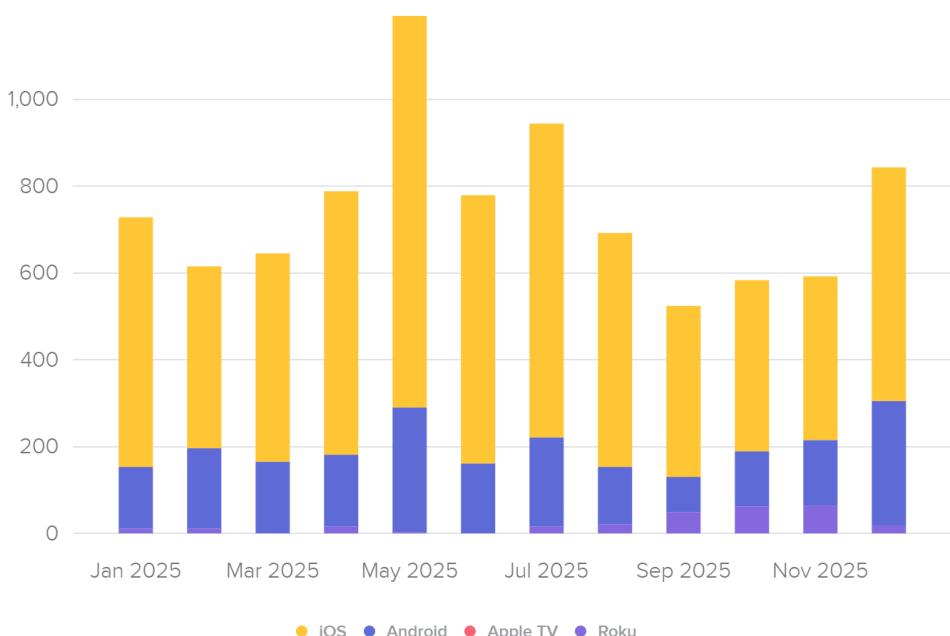
The Tech Committee continues to maintain and promote use of our church app and website.

The app's purpose is to help members and friends easily stay connected to the life of our church through access to the church livestream, worship service recordings, weekly church newsletter, church directory, event calendar, and more, as well as to provide an on-line giving platform.

Since launching the app in May 2023, the app has been downloaded 385 times; 112 of those downloads occurred in 2025. 145 app user accounts have been created.

The chart below shows usage of the app in 2025.

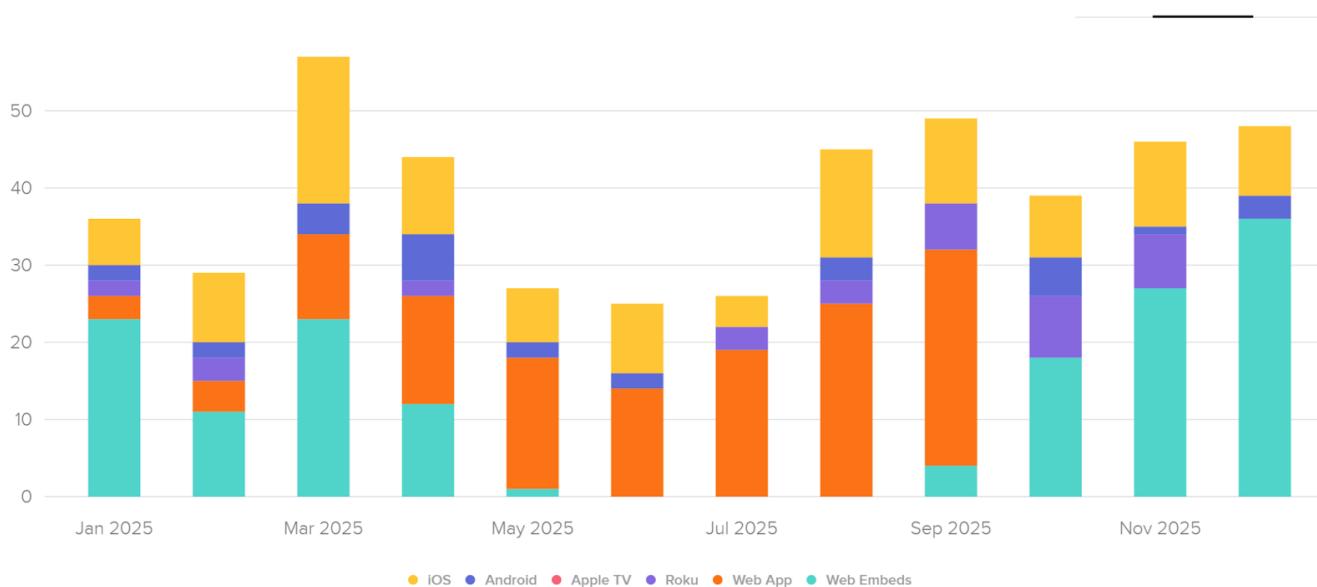
APP IMPRESSIONS



In 2025, FPC members and friends continued to take advantage of the livestream, tuning in from all over the United States. Viewership included snowbirds, grandparents viewing the children's and youth Christmas program, sick and homebound members, and people travelling for work and vacation. The livestream allowed worship to continue in December when in-person worship was cancelled due to inclement weather. Our average livestream attendance through the app and website (does not include Facebook and YouTube) was 8 live viewers per week.

On Facebook, the recorded live streams allow for our audience to view or rewatch worship at a time convenient for them. People often watch our livestream after worship and we averaged 153 video views per week in 2025.

The website and app had 471 media plays throughout the year from 315 unique viewers.



The Giving module, accessible from both the app and website, brought in nearly \$32,000 from 11 unique donors, who contributed to the following funds: general fund, building fund, Celtic Psalms, One Great Hour of Sharing, Pentecost Offering, per capita, and flowers.

None of this is possible without the support of this congregation and especially to the members of the Technology committee:

Fred Galoso, Pam Saturnia, Jennifer Livermore, Dale Hansen, Natalie Oppel

We extend our gratitude to:

Liam Sheppeard and Dale Hansen for faithfully contributing as streaming technicians, operating our streaming cameras to bring FPC to you!

Fred Galoso, who stepped down as committee chair in January but continues to remain active on the committee. From the committee's inception, his vision and leadership made our modern streaming and website platforms possible.

Going into 2026, the Technology committee will build on this and make the most of our investments in technology. We are working with the Worship committee to improve the quality of our Livestream sound. We hope you can continue to engage with social media, streaming, our app, and website in more ways this year.

WORSHIP COMMITTEE

Paula Durham, Session
Mike Eversmeyer
Sandi Eversmeyer
Elise Pickford
David Schuler
Barb Walker

WORSHIP COMMITTEE

- Sandi Eversmeyer

Our congregation welcomed Elise Pickford as the new Music Director in March. She has blessed the congregation with her mastery on the piano and organ as well as arranging special music both from within our congregation and beyond our walls. She also continued the Pop up choir.

Bell choir continued to be very strong and enhanced worship regularly under Sandi Eversmeyer's leadership.

Pam utilized three thematic sermon series including:

Lent - Sanctified Art: Everything in Between

Summer

Advent -What Child is This

Several services were held with other congregations, underscoring our belief in one God of us all:

Ash Wednesday

Good Friday

Sunrise Easter service

Outdoor summer services with Island & Wesley Methodist and Faith United

July 6, Hosted at Wesley United Methodist with communion

Communion was celebrated 12 times in our congregation, with committee members and elders preparing and cleaning up each time.

In September a worship service was held at the Old Stone Church at Wild Cat Den State Park with a picnic following.

Ongoing conversations with Anne Andersen of Interwoven about creating new Paraments for the Liturgical Season of Ordinary times.

We are BLESSED by the faithful lay leadership and volunteers in our midst! Decorating the sanctuary for special seasons, picking up the blue bulletins to participate in worship service leadership, singing, playing an instrument, ushering, greeting folks, shepherding the offerings, setting and cleaning up communion, changing the paraments and arranging the communion table with the seasonal color, providing flowers...it truly takes you all to keep us moving forward in love.

FINANCE COMMITTEE

Sarah Hickey, Chairperson
Lane Bailey, Treasurer
Joel Hines, Session
Antwyn Madison
Holly Madison
David Schuler
Jennie Schuler

FINANCE COMMITTEE - Sarah Hickey, Chr. 2025 RESULTS

The church began and ended 2025 in a strong financial position. Our members and friends continue to generously share their time, talent and financial resources. These gifts make all the exciting events and projects detailed in this annual report possible.

In 2025, we recorded total receipts of \$480,652. Our supporters donated \$324,674 to our church's General Fund, Building Fund, Emmaus Café, special mission projects and memorial funds. In addition to donations, we recorded \$76,659 in receipts from our funds at the Community Foundation and \$79,319 of investment income.

Financial statements for 2025 can be found at the end of this annual report.

As you review the financial information, remember the church has several financial funds. The General Fund collects pledges and other donations and pays for the general operating expenses of the church. The other funds are "Restricted Funds". The money in these funds can only be used for specific purposes such as mission or capital improvements.

In 2025 General Fund receipts were higher than expected and total expenses were lower than anticipated. However, **the General Fund spent \$19,436 more than it received during the year.** The General Fund had a balance of \$176,719 at the beginning of the year; therefore, it ended the year with a positive balance of \$157,283.

FINANCE COMMITTEE
COMMUNITY FOUNDATION REPORT—MICAH FUND

Market value of the Micah Fund as of December 31, 2025: \$988,813

Disbursements from the Micah Fund in 2025:

| | |
|---|--------------|
| Camp Bear Creek Capital Fund Drive | \$50,000 |
| Muscatine Community Auditorium Renovation | 5,000 |
| Carrie Newcomer Concert/Worship | 7,876 |
| Celtic Psalms Concert/Worship | 2,393 |
| Youth Room Furniture | <u>6,390</u> |
| Total | \$71,659 |

Micah Fund Historical Information:

In November of 2019, First Presbyterian Church of Muscatine was named as recipient of a \$704,867 posthumous grant from the Richard H. and Mary Jo Stanley Charitable Funds. The gift is owned and administered by the Community Foundation of Greater Muscatine.

The Fund is named the Micah Fund in the spirit of Micah 6:8 "...and what does the Lord require of you but to do justice, and to love kindness and to walk humbly with your God?" We believe this verse embodies the servant leadership Dick and Mary Jo demonstrated throughout their lives.

The agreement with the Community Foundation allows the Session to request distributions from the fund "to support the mission of First Presbyterian Church of Muscatine including, but not limited to, programming, outreach, capital improvements and operations as we seek to do justice, love kindness and walk humbly with God."

Going forward, Session intends for spending from the Micah Fund to support areas of particular interest to Dick and Mary Jo. In keeping with that spirit, they plan for spending to provide **local** support in the following areas:

Arts/Music

Capital Improvements to property owned by First Presbyterian Church, acquisition of real property for First Presbyterian Church, or acquisition of capital assets for First Presbyterian Church

Mission

Social Justice

Wellness/Wholeness

FINANCE COMMITTEE COMMUNITY FOUNDATION REPORT—ACP FUND

Market value of the ACP Fund as of December 31, 2025: \$794,278

Disbursements from the ACP Fund in 2025:

Muscatine Community Auditorium Renovation \$5,000

ACP Fund Historical Information:

In 2020, First Presbyterian Church received a \$588,400 gift from the estate of Ann C. Petersen. The gift is owned and administered by the Community Foundation of Greater Muscatine.

The ACP Fund was named to honor Ann, using her initials (A.C.P.). The name also invokes Ann's love for Academics, her interest in Collaboration between people and her commitment to the Presbyterian Church. Ann served on the Pastoral Residency Program committee and was very invested in creating a program to shape new ministers. Ann was passionate about the possibilities for the recipients of grants from the Fund and possibilities for the Church.

The agreement with the Community Foundation allows the Session to request distributions from the fund "to support the mission of First Presbyterian Church of Muscatine including, but not limited to, residencies in all program and outreach areas of the Church".

Going forward, Session intends for spending from the ACP Fund to support projects and programs that clearly benefit the congregation as well as providing developmental opportunities for the recipient. Spending from the fund should fit within the following educational and residency areas:

Children and Youth Christian Education

Art opportunities for the congregation to enhance worship and/or programming

Music opportunities to provide the congregation with organ/piano/vocal/bells/instrumental leadership

Pastoral residency program opportunities

Communication or marketing opportunities

Congregational engagement opportunities

Other opportunities identified by Session

BUDGET COMMITTEE - Sarah Hickey

2026 General Fund Budget

The budget is an estimate. Over the past 5 years, the highest receipts in the General Fund were \$289,000 (2023) and the least were \$275,000 (2025). During that same time, the most spent from the General Fund was \$294,000 (2025) and the least was \$243,000 (2022).

A detailed 2026 General Fund Budget is presented on the following pages. In summary, the 2026 General Fund Budget shows:

| | |
|----------------------------------|------------|
| Budgeted Receipts | \$269,000 |
| Budgeted Disbursements | \$324,000 |
| Anticipated Deficit | \$(55,000) |
| General Fund Beginning Balance | \$157,000 |
| Estimated Ending Balance in Fund | \$102,000 |

Budgeted receipts include pledges received through January 20, 2026, as well as an estimate of possible additional pledges that may be received.

In total, budgeted disbursements for 2026 are higher than budgeted disbursements for 2025. The primary increases are for staff wages, fees for pastor's insurance/pension, cleaning services and building maintenance due to changes in boiler maintenance costs. We do not have a "use it or lose it" budgeting system; therefore, the 2026 budget aligns more closely to 2025 budgeted costs than 2025 actual costs.

FIRST PRESBYTERIAN CHURCH

Balance Sheet

Consolidated - December 2025

02/03/2026 11:30 AM

Page: 1

| | | Current Year |
|----------------------------|-------------|----------------------------|
| ASSET | | |
| CURRENT ASSETS | 1000 | |
| Petty Cash | 1001 | |
| Checking /CBI Bank & Trust | 1010 | \$6.20 |
| CBI EmmausCheckingAccount | 1030 | 38,113.26 |
| Emmaus Gift Cards | 1031 | 821.27 |
| CBI E-Giving | 1032 | 4.69 |
| MM#80-3758-2 Joel (CBI) | 1036 | 17,577.18 |
| M.M.#80-3296-3 (CBI) | 1080-009 | 17,495.67 |
| M.M. (ASCENTRA) | 1082 | 42,802.39 |
| Savings#399440 ASCENTRA | 1083 | 108,328.13 |
| CD E Jones 6-11-26 5.1% | 1091 | 45.18 |
| CD E. Jones 6/11/27 4.2 | 1095 | 50,000.00 |
| CD E. Jones 10/22/26 3.9% | 1096 | 50,000.00 |
| CD-E Jones 6/11/27 4.2% | 1098 | 50,000.00 |
| CD-CBI/J 5-29-26 3.65 | 1104 | 50,000.00 |
| CD F-M of I 7-20-26 | 1105 | 15,000.00 |
| CD-ACENTRA/J 15 mo 3.92% | 1106 | 78,874.76 |
| CD Ascentra/J 5-28-26 3.9 | 1107-009 | 41,184.57 |
| CD-ASCENTRA-3.92 11/27/26 | 1109-009 | 10,335.24 |
| Prepaid Insurance | 1121 | 83,962.29 |
| | 1206 | <u>7,025.75</u> |
| Subtotal Current Assets | 1001 | 661,576.58 |
| LONG-TERM ASSETS | 1500 | |
| Parking Lot | 1510 | 92,004.62 |
| Beach Trust Investments | 1580 | 56,756.87 |
| Presb. Found. Inv.-TAYLOR | 1597 | 5,000.00 |
| Presb. Found Inv-A ALLBEE | 1599 | 3,640.00 |
| Presb. Found Inv-K ALLBEE | 1600 | <u>9,660.00</u> |
| Subtotal Long-term Assets | 1500 | 167,061.49 |
| TOTAL ASSETS | | <u>\$828,638.07</u> |

FIRST PRESBYTERIAN CHURCH

Balance Sheet

Consolidated - December 2025

02/03/2026 11:30 AM

Page: 2

| | | Current Year |
|---|------|----------------------------|
| LIABILITIES | 2000 | |
| CURRENT LIABILITIES | 2001 | |
| Adult Pledges - Future Yr | 2040 | <u>\$51,390.00</u> |
| TOTAL LIABILITIES | | 51,390.00 |
| FUND BALANCES | 3000 | |
| Unrestricted Balance | 3001 | \$157,282.59 |
| RestrictedBal-PresbFound | 3002 | 18,300.00 |
| RestrictedBal-BeachTrust | 3003 | 56,756.87 |
| RestrictedBalance-Utility | 3004 | 10,000.00 |
| Restrict Bal-RealProperty | 3005 | 92,004.62 |
| RestrictedBal-Beach Fund | 3006 | 24,600.09 |
| Restricted Balance - Joel | 3007 | 81,912.09 |
| Restricted Balance G & M | 3009 | 46,040.46 |
| RestrictdBal-OtherNon Bdg | 3010 | 133,356.46 |
| Restricted Bal-EmmausCafe | 3015 | 18,920.84 |
| RestrictedBalance-BldFund | 3016 | <u>138,074.05</u> |
| TOTAL FUND BALANCE | | 777,248.07 |
| TOTAL LIABILITIES AND FUND BALANCE | | <u>\$828,638.07</u> |

First Presbyterian Church

Receipts and Disbursements and Fund Balances for All Funds (Unaudited)

For the Year Ending December 31, 2025

| | General Fund (Unrestricted) | Emmaus Café Fund | Building Fund | All Other Funds | Total |
|--------------------------|-----------------------------------|------------------------|------------------|-----------------------|-----------|
| Receipts* | \$274,790 | \$6,251 | \$38,690 | \$160,921 | \$480,652 |
| <hr/> | | | | | |
| Disbursements: | | | | | |
| Mission | \$16,885 | | | \$70,337 | \$87,222 |
| E. Café (Food/Supplies) | | 3,296 | | | 3,296 |
| Outreach/Care/Evangelism | 1,454 | | | 8,037 | 9,491 |
| Faith Development | 11,899 | | | 4,778 | 16,677 |
| Worship | 9,844 | | | 3,020 | 12,864 |
| Staff | 170,212 | | | | 170,212 |
| Buildings/Grounds | 60,232 | | 19,075 | 1,970 | 81,277 |
| Administrative | 14,315 | | | 20 | 14,335 |
| Per Capita | 9,385 | | | | 9,385 |
| Beach Trust Fees | | | | 3,554 | 3,554 |
| Rounding | | | | | 0 |
| <hr/> | | | | | |
| Total Disbursements | \$294,226 | \$3,296 | \$19,075 | \$91,716 | \$408,313 |
| <hr/> | | | | | |
| Fund Balance @ 12-31-24 | \$176,719 | \$15,960 | \$108,459 | \$403,771 | \$704,909 |
| Receipts | 274,790 | 6,251 | 38,690 | 160,921 | 480,652 |
| Disbursements | (294,226) | (3,296) | (19,075) | (91,716) | (408,313) |
| Transfers between Funds | | 6 | 10,000 | (10,006) | 0 |
| <hr/> | | | | | |
| Fund Balance @ 12-31-25 | \$157,283 | \$18,921 | \$138,074 | \$462,970 | \$777,248 |
| <hr/> | | | | | |

Notes:

*General Fund Receipts include \$14,248 of interest income.

Restricted Receipts include \$11,071 of interest/dividend income and \$54,000 gain on sale of CBI bank stock in the Beach Trust and \$71,659 of Receipts from the Micah Fund at the Community Foundation and \$5,000 of Receipts from the ACP Fund at the Community Foundation

First Presbyterian Church
 Fund Balances
 For the Year Ending December 31, 2025

| | Balance 12-31-24 | Transfer | Receipts | 2025 Disbursements | 2025 Balance 12-31-25 |
|-----------------------------------|---------------------|------------|------------------|-----------------------|-----------------------------|
| General Fund(Unrestricted) | \$176,719 | | \$274,790 | \$294,226 | \$157,283 |
| Presbyterian Foundation | 18,300 | | | | 18,300 |
| Beach Trust | 13,886 | (13,001) | 59,426 | 3,554 | 56,757 |
| Utility | 10,000 | | | | 10,000 |
| Real Property | 92,004 | | | | 92,004 |
| Beach Fund: | | | | | |
| Missions | 6,270 | 1,501 | | | 7,771 |
| Capital Needs | 7,408 | 500 | | | 7,908 |
| Lasting Purchases | 7,099 | 500 | | | 7,599 |
| Spiritual Growth | 821 | 500 | | | 1,321 |
| Joel Fund | 79,618 | | 5,645 | 3,351 | 81,912 |
| Gift & Memorial Fund | 47,498 | | 2,155 | 3,612 | 46,041 |
| Miscellaneous | 131,943 | (6) | 17,036 | 15,616 | 133,357 |
| Emmaus Café | 15,960 | 6 | 6,251 | 3,296 | 18,921 |
| Building Fund | 108,459 | 10,000 | 38,690 | 19,075 | 138,074 |
| Micah Reimbursement Fund | (11,077) * | | 71,659 | 60,582 | 0 |
| Petersen Reimbursement Fund | 0 | | 5,000 | 5,000 | 0 |
| Rounding | 1 | | | 1 | 0 |
| Total | \$704,909 | \$0 | \$480,652 | \$408,313 | \$777,248 |

*Received \$11,077 reimbursement from Micah Fund at Community Foundation in January 2025

First Presbyterian Church
Building Fund Statement of Receipts and Disbursements (Unaudited)
For the Year Ending December 31, 2025

Receipts:

| | |
|-----------------------------|----------|
| Pledges and Other Donations | \$38,690 |
| Rebates/Refunds Received | 0 |
| Total Receipts | \$38,690 |

Transfers In:

| | |
|--------------------|----------|
| From Beach Trust | \$10,000 |
| Total Transfers In | \$10,000 |

Disbursements:

| | |
|---------------------------------|----------|
| Sanctuary Hearing Loop Flooring | \$350 |
| Sanctuary Chancel Railings | 4,816 |
| New MultiPurpose Room A/C | 13,909 |
| | |
| Total Disbursements | \$19,075 |

| | |
|----------------|----------|
| Net Difference | \$29,615 |
| ===== | |

First Presbyterian Church
 Statement of Receipts and Disbursements (Unaudited)
 For All Restricted Funds except Emmaus Café and Building Funds
 For the Year Ending December 31, 2025

Receipts:

| | |
|------------------------------|-----------|
| Other Gifts/Offerings | \$94,059 |
| Fees for Indiana Fever Trip | 1,121 |
| Restricted Investment Income | 65,742 |
| Total Receipts | \$160,922 |

Disbursements:

| | |
|--------------------------------|----------|
| Mission and Social Justice | \$70,337 |
| Evangelism and Membership | 8,037 |
| Outreach/Care | 0 |
| Worship | 848 |
| Music Conference | 2,172 |
| Camps & Conferences - Youth | 1,228 |
| Youth Room TV and Refrigerator | 580 |
| Youth Synod School | 2,970 |
| Sanctuary Chancel Railings | 1,970 |
| Joel Fund Fees | 20 |
| Beach Trust Fees | 3,554 |
| Total Disbursements | \$91,716 |

Transfers Out:

| | |
|--|----------|
| From Little Pantry Fund to Emmaus Café | \$6 |
| From Beach Trust to Building Fund | 10,000 |
| Total Transfers Out | \$10,006 |

Net Difference \$59,200

=====

Receipts and Disbursements for All Funds

| Summary | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| Total Receipts | \$455,276 | \$349,804 | \$425,916 | \$354,597 | \$480,652 |
| Total Disbursements | 357,469 | 411,616 | 420,115 | 346,240 | 408,313 |
| Net Surplus (Deficit) | 97,807 | (61,812) | 5,801 | 8,357 | 72,339 |
| Beginning Total Fund Balance | 654,756 | 752,563 | 690,751 | 696,552 | 704,909 |
| Ending Total Fund Balance | 752,563 | 690,751 | 696,552 | 704,909 | 777,248 |

| Spending by Ministry | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Mission Partners* | \$25,401 | \$32,401 | \$25,514 | \$36,775 | \$87,222 |
| Emmaus Café | 2,013 | 2,519 | 2,444 | 2,934 | 3,296 |
| Outreach/Care | 1,316 | 1,828 | 3,989 | 10,969 | 9,491 |
| Faith Development** | 6,211 | 6,576 | 17,314 | 24,793 | 16,677 |
| Worship | 7,578 | 30,801 | 7,973 | 5,189 | 12,864 |
| Resources: | | | | | |
| Staff | 157,744 | 189,621 | 177,128 | 160,101 | 170,212 |
| Building | 136,957 | 128,638 | 152,201 | 82,486 | 81,277 |
| Administrative*** | 6,838 | 7,224 | 21,173 | 10,439 | 14,335 |
| Per Capita | 8,443 | 8,214 | 8,468 | 8,985 | 9,385 |
| Other (Incl. Trust Fees) | 4,968 | 3,794 | 3,911 | 3,569 | 3,554 |
| Total | \$357,469 | \$411,616 | \$420,115 | \$346,240 | \$408,313 |

*2021 does not include \$30,000 sent directly from Micah Fund at Community Foundation to MSCA housing project
 2025 includes \$50,000 sent directly from Micah Fund at Community Foundation to Camp Bear Creek and \$5,000 from Micah Fund

and \$5,000 from ACP Fund at Community Foundation sent directly to Muscatine Auditorium Renovation project
 ** 2023 includes downpayment for Ireland trip, costs for Matthew 25 Conference and camp scholarships for "angel tree" family
 2024 includes Ireland trip, Youth Mission trip and remaining Matthew 25 expenses

2025 includes youth Synod School trip
 *** 2023 includes purchase of new copier, computer server upgrades and website startup
 2025 includes purchase of 3 new office computers

General Fund Receipts and Disbursements

| Summary | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| Total Receipts | \$282,690 | \$277,641 | \$289,441 | \$285,017 | \$274,790 |
| Total Expenses | 245,542 | 242,978 | 290,610 | 266,824 | 294,226 |
| Net Surplus (Deficit) | 37,148 | 34,663 | (1,169) | 18,193 | (19,436) |
| Beginning Gen Fund Balance | 87,884 | 125,032 | 159,695 | 158,526 | 176,719 |
| Transfer From (To) Joel Fund | 0 | 0 | 0 | 0 | 0 |
| Ending Gen Fund Balance | \$125,032 | \$159,695 | \$158,526 | \$176,719 | \$157,283 |

| Receipts | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Adult Pledges | \$246,679 | \$249,615 | \$245,138 | \$218,585 | \$209,229 |
| Adult Pledges Prior year | 7,910 | 700 | 1,210 | 8,410 | 3,925 |
| Adult Loose Offering | 507 | 687 | 1,048 | 1,882 | 1,319 |
| Per Capita Donations | 2,068 | 1,354 | 2,240 | 2,632 | 2,493 |
| Interest Income | 3,436 | 4,311 | 14,840 | 13,909 | 14,248 |
| Unpledged Contributions | 20,490 | 20,974 | 24,965 | 38,970 | 43,576 |
| Wedding/Other Fees | 1,600 | 0 | 0 | 629 | 0 |
| Total Receipts | \$282,690 | \$277,641 | \$289,441 | \$285,017 | \$274,790 |

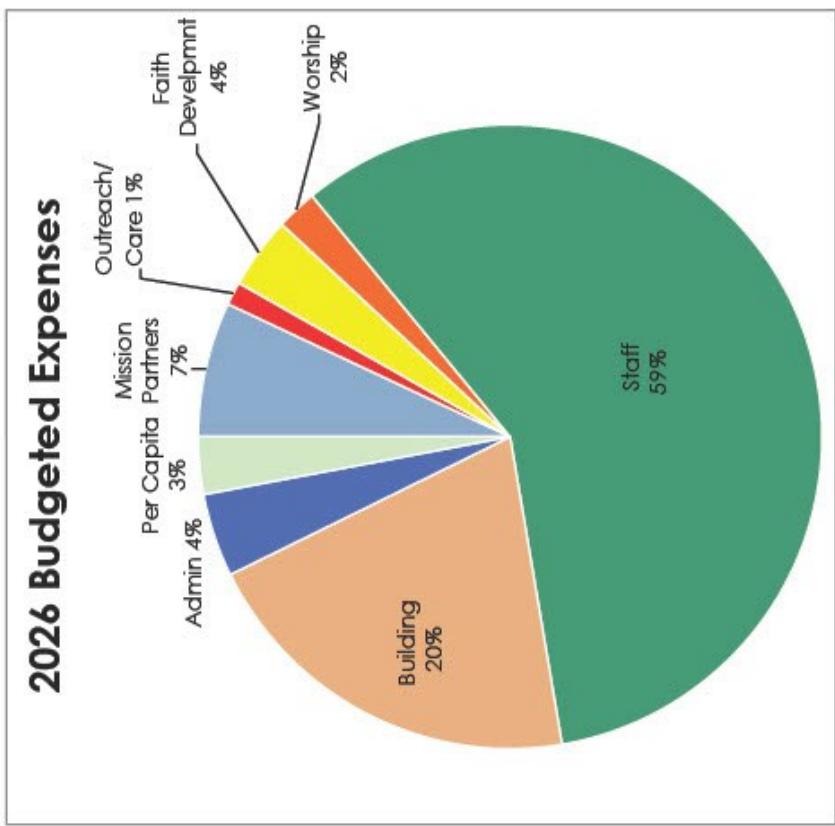
| Expenses by Ministry | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual |
|----------------------|-------------|-------------|-------------|-------------|-------------|
| Mission Partners | \$14,799 | \$17,724 | \$18,996 | \$20,391 | \$16,885 |
| Outreach/Care | 1,316 | 1,828 | 2,109 | 2,257 | 1,454 |
| Faith Development | 3,430 | 4,619 | 6,775 | 5,829 | 11,899 |
| Worship | 2,333 | 2,547 | 6,132 | 4,994 | 9,844 |
| Resources: | | | | | |
| Staff | 155,385 | 155,529 | 173,154 | 160,101 | 170,212 |
| Building | 52,998 | 45,293 | 53,930 | 53,858 | 60,232 |
| Administrative | 6,838 | 7,224 | 21,046 | 10,409 | 14,315 |
| Per Capita | 8,443 | 8,214 | 8,468 | 8,985 | 9,385 |
| Total | \$245,542 | \$242,978 | \$290,610 | \$266,824 | \$294,226 |

2026 General Fund Budget

Approved by Session January 21, 2026

| Receipts | 2025 Actual | 2026 Budget |
|---|-------------------|-------------------|
| Adult Pledges | \$ 209,229 | \$ 190,944 |
| Adult Pledges Prior year Commitments still Needed | 3,925 0 | 0 |
| Adult Loose Offering | 1,319 | 1,300 |
| Per Capita Donations | 2,493 | 2,500 |
| Interest Income | 14,248 | 12,000 |
| Unpledged Donations | 43,576 | 25,000 |
| Wedding/Other Fees | 0 | 0 |
| Total Receipts | \$ 274,790 | \$ 268,605 |

| Expenses by Ministry | 2025 Actual | 2026 Budget |
|----------------------|-------------------|-------------------|
| Mission Partners | \$ 16,885 | \$ 22,675 |
| Outreach/Care | 1,454 | 3,915 |
| Faith Development | 11,899 | 12,050 |
| Worship | 9,844 | 6,860 |
| Resources: | | |
| Staff | 170,212 | 188,825 |
| Building | 60,232 | 66,030 |
| Administrative | 14,315 | 13,980 |
| Per Capita | 9,385 | 9,610 |
| Total | \$ 294,226 | \$ 323,945 |



Notes:

| Mission Partners | 2025 Actual | | 2026 Budget | | Faith Development | | 2025 Actual | | 2026 Budget | |
|-----------------------------------|------------------|------------------|--|------------------|-------------------|----|-------------|----|-------------|----|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 8200 Mission Treas Serv* | \$ 2,475 | \$ 4,125 | \$ 8611 Curriculum | \$ 925 | \$ 1,100 | | | | | |
| 8250 Local Mission Causes | 5,778 | 6,200 | 8612 Audio Visual Equip | 0 | 0 | | | | | |
| 8255 Almoner's Fund | 2,000 | 1,000 | 8615 Church Lib/ Subscriptions | 145 | 150 | | | | | |
| 8260 Theo Ed Fund | 150 | 150 | 8620 VBS/Day Camp (Rtr fund has \$108) | 902 | 1,800 | | | | | |
| 8265 Mission Sarfish Haiti | 1,000 | 1,000 | 8640 Family Programs | 718 | 700 | | | | | |
| 8270 Habitat | 150 | 150 | 8641 Youth Programs | 4,580 | 3,500 | | | | | |
| 8275 MCSA | 1,000 | 1,000 | 8642 Confirmation | 342 | 0 | | | | | |
| 8280 Callisons | 750 | 750 | 8646 Camp & Conf JOEL | 0 | 0 | | | | | |
| 8285 PASSUR Boys School Pakistan | 800 | 800 | 8647 Youth Mission Trip | 0 | 0 | | | | | |
| 8286 Jefferson School Partnership | 500 | 500 | 8651 Adult Ed* | 746 | 600 | | | | | |
| 8290 Prece Ed Proj** | 0 | 2,000 | 8653 God Squad Including Meals | 273 | 600 | | | | | |
| 8292 Social Justice | 2,282 | 5,000 | 8655 Supplies | 148 | 650 | | | | | |
| Total | \$ 16,885 | \$ 22,675 | 8656 Celebrations & Awards | 730 | 750 | | | | | |
| | | | 8657 Officer Training | 572 | 600 | | | | | |
| | | | 8658 Lenten Meals | 1,818 | 1,600 | | | | | |
| | | | Total | \$ 11,899 | \$ 12,050 | | | | | |

*2025 includes CPR/AED Training

| Outreach/Care | 2025 Actual | | 2026 Budget | | Worship | 2025 Actual | | 2026 Budget | |
|------------------------------|-----------------|-----------------|-----------------------|--------|---------|-------------|----|-------------|----|
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| 8453 Evangelism & Membership | \$ 962 | \$ 575 | 8473 Spec Music | \$ 100 | | | | | |
| 8454 Communication/Ads | 0 | 0 | 8480 Choir Music | 0 | | | | | |
| 8456 Deacon's Programs | 409 | 500 | 8481 Organ Music | 0 | | | | | |
| 8457 Care Committee | 0 | 420 | 8483 Organ Maint | 4,801 | | | | | |
| 8458 Parish Life | 83 | 720 | 8485 Music Licenses | 1,159 | | | | | |
| 8462 Wellness ** | 0 | 1,700 | 8486 Chancel Flowers | 270 | | | | | |
| | 0 | 0 | 8488 Worship Supplies | 1,828 | | | | | |
| | | | 8490 Pulpit Supply | 434 | | | | | |
| Total | \$ 1,454 | \$ 3,915 | | | | | | | |

** Includes CPR/AED Training, Annual AED Rx, Events and Con't Ed

Wellness events were budgeted here in 2025, but actual charges

went to other accounts - primarily Faith Development

| Outreach/Care | 2025 Actual | | 2026 Budget | | Worship | 2025 Actual | | 2026 Budget | |
|------------------------------|-----------------|-----------------|-----------------------|--------|---------|-------------|----|-------------|----|
| | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ |
| 8453 Evangelism & Membership | \$ 962 | \$ 575 | 8473 Spec Music | \$ 100 | | | | | |
| 8454 Communication/Ads | 0 | 0 | 8480 Choir Music | 0 | | | | | |
| 8456 Deacon's Programs | 409 | 500 | 8481 Organ Music | 0 | | | | | |
| 8457 Care Committee | 0 | 420 | 8483 Organ Maint | 4,801 | | | | | |
| 8458 Parish Life | 83 | 720 | 8485 Music Licenses | 1,159 | | | | | |
| 8462 Wellness ** | 0 | 1,700 | 8486 Chancel Flowers | 270 | | | | | |
| | 0 | 0 | 8488 Worship Supplies | 1,828 | | | | | |
| | | | 8490 Pulpit Supply | 434 | | | | | |
| Total | \$ 1,454 | \$ 3,915 | | | | | | | |

** Includes CPR/AED Training, Annual AED Rx, Events and Con't Ed

Wellness events were budgeted here in 2025, but actual charges

went to other accounts - primarily Faith Development

| Nonordained Staff | | 2025 Actual | 2026 Budget | Buildings & Grounds | 2025 Actual | 2026 Budget |
|--|-------------------|-------------------|-------------|---|------------------|------------------|
| 8305 Salary - Musician*** | \$ 10,890 | \$ 11,160 | | 8714 Custodial Supplies | \$ 362 | \$ 500 |
| 8320 Salary - Child Care* | 2,703 | 3,360 | | 8716 Kitchen Supplies | 2,477 | 2,600 |
| 8330 Salary - Yth Ministry Coord. | 0 | 0 | | 8722 Electric, Water, Sanit | 6,604 | 8,000 |
| 8335 Salary - Custodian | 0 | 0 | | 8724 Gas | 5,472 | 6,000 |
| 8345 Salary - Office Manager** | 10,597 | 17,160 | | 8727 Insurance | 27,825 | 28,105 |
| 8348 Salary - Faith Comm Nurse | 4,200 | 4,800 | | 8733 Gen Church Maint | 12,980 | 20,000 |
| 833? Estimate for Open Positions | 0 | 0 | | 8735 Maint Equip/Tools | 48 | 150 |
| Total | \$ 28,390 | \$ 36,480 | | 8741 Furniture & Fixtures | 4,030 | 250 |
| | | | | 8743 Alarm System/Telephone | 0 | 325 |
| | | | | 8745 AED Maintenance | 434 | 100 |
| | | | | Total | \$ 60,232 | \$ 66,030 |
| * 2026 estimated 100hrs for lead and 75hrs for ass† | | | | | | |
| ** 509 hrs for 2025 and 800 hours for 2026. Family leave in 2025 | | | | | | |
| ***2025 includes payments to multiple musicians | | | | | | |
| Other Payroll Items | | 2025 Actual | 2026 Budget | Office Services | 2025 Actual | 2026 Budget |
| 8390 FICA & Medicare Tax | \$ 2,172 | \$ 2,790 | | 8812 Dues & Sub | \$ 883 | \$ 900 |
| 8391 Cleaning Services | 16,724 | 20,900 | | 8814 Office Supplies | 1,598 | 1,600 |
| 8392 Worker's Comp Ins. | 717 | 830 | | 8815 Equip Serv & Supp | 1,572 | 1,600 |
| 8395 Staff Mileage/Cont Ed Exp | 110 | 0 | | 8817 Postage | 711 | 750 |
| 839? Proposed Salary Adjustments | 0 | 0 | | 8818 Stewardship | 25 | 180 |
| Total | \$ 19,723 | \$ 24,520 | | 8822 Internet | 915 | 1,100 |
| | | | | 8823 Telephone | 784 | 1,000 |
| | | | | 8824 Computer Soft & Support | 699 | 1,300 |
| | | | | 8825 Equip Replacement* | 3,668 | 800 |
| | | | | 8827 Website/Tech Budget | 2,891 | 3,650 |
| | | | | 8840 Advertisements | 250 | 250 |
| | | | | 8845 Background Checks | 269 | 550 |
| | | | | 8847 Stock Redemption Fees | 0 | 200 |
| | | | | 8848 Misc Expense | 50 | 100 |
| | | | | Total | \$ 14,315 | \$ 13,980 |
| *Purchased 3 office computers in 2025 | | | | | | |
| Pastoral Ministry | | 2025 Actual | 2026 Budget | Other | 2025 Actual | 2026 Budget |
| 8400 Salary | \$ 70,120 | \$ 72,820 | | 8860 Per Capita | \$ 9,385 | \$ 9,610 |
| 8403 Housing Allow | 23,000 | 23,000 | | \$45.34 per person in 2025. \$46.63 in 2026 | | |
| | ----- | ----- | | Total | \$ 9,385 | \$ 9,610 |
| 8401 Ins/Pens 26%/27.5% | 24,211 | 26,355 | | | | |
| 8404 Auto Expense | 1,084 | 1,900 | | | | |
| 8405 Prof Expense | 1,764 | 1,800 | | | | |
| 8406 Con't Ed | 1,920 | 1,950 | | | | |
| 8410 Honorarium | 0 | 0 | | | | |
| Total | \$ 122,099 | \$ 127,825 | | | | |