

Projected Final 2025 Budget and Asking Budget for 2026

First Congregational Church

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SAAC	CE	Treas/Admin Asst	Finance/Council/Personnel
COP	Finance	Fin/Invest	Sr. Min
Facilities			

	2025 Approved	2025 Est'd Year End	2026 Asking	Comments
GENERAL INCOME				
1 A. Pledges				
2 Pledges--Current	305,000	305,000	320,000	2026: aspire to 5% increase
3 Pledges--Prior Year	6,000	14,925	7,500	
4 Unpledged	15,000	21,000	18,000	2026: assume some unpledged donations in 2025 convert to pledged in 2026 and a few new regular visitors donate each month
5 Total A. Pledges	\$ 326,000	\$ 340,925	345,500	
6 B. Other Income - General Fund				
7 Investment	300	220	220	
8 Other income - other	950	700	700	Interest on cash held by LPC
10 Total B. Other Income - General Fund	\$ 1,250	\$ 920	\$ 920	
11 C. Building use				
12 1. Lease agreements				
13 a. Washington Chorus	35,154	35,154	36,784	5% incr per contract.
14 b. Pathways to Housing lease	52,392	52,392	54,312	3% incr office plus \$300/mo storage space
15 Total 1. Lease agreements	87,546	87,546	91,096	
16 2. Shared Use Agreements				
17 Close Up Foundation	22,639	16,261	17,944	3% incr use rate
18 Committee of 100 shared use agreement	9,000	9,000	8,688	3% incr monthly contract
19 Congressional Chorus	20,941	11,375	-	
20 DC Drummers		14,125	20,577	Three year agreement started Aug 1 2025.
21 Encore Chorale Agreement	8,792	8,792	9,150	30 rehearsals
22 Friday Morning Music Club	4,195	4,195	4,880	3% incr. 8 mid day concerts, 5 board mtgs
23 Table Church	15,000	25,875	31,850	5% incr. 50 services in Comm Hall, P3 storage unit
24 Theater Lab summer program	20,000	20,000	16,500	8 wks, 5 days/wk
25 Washington Bach Consort	20,703	21,125	24,639	5 concerts at rack rate, rehearsal space at 40% off rack rate
26 Washington Chorus (separate from lease)	9,500	14,759	13,855	Rack rate less 10% because of office lease. Copier use
27 Total 2. Shared Use Agreements	130,770	145,507	148,083	

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28	3. Occasional Use	60,737	84,335	70,000	Sanctuary rack rate up 10.6% in 2024, 10.3% 2025, 3.5% 2026. Community Hall rate up 5%. Based on commitments too date. Some 2025 uses will not recur (e.g., World Pride events, every-third-year Johansen competition).	
29		4. Parking space contracts	-	5,760	10,800	FacCom is renting out church-owned spaces directly to parkers. Four started May 1. Net income after taxes estimated at \$180/month. Five spaces budgeted 2026.
30		Total C. Building use	\$ 279,053	\$ 323,148	\$ 319,979	
31	D. Transfers from Endowment Funds					
32	1. Transfer from Endowment Fund - Ops	166,000	166,000	178,000	3% transfer	
33	2. Transfer from Endowment Fund - Mission	8,200	8,200	8,200	Half interest on Jim/Miriam Ross bequest	
34	Total D. Transfers from Endowment Funds	174,200	174,200	186,200		
35	F. Contributions for Flowers		1,500			
36	Total G. Second Sunday Offerings	\$ 12,500	12,500	12,500		
37	Total H. Other special offerings	\$ 0				
38	Total GENERAL INCOME	\$ 793,003	\$ 853,193	\$ 865,099		
39	GENERAL EXPENSES					
40	A. BENEVOLENCE and SECOND SUNDAY					
41	1. Our Church's Wider Mission	30,000	30,000	30,000		
42	2. Potomac Association	7,500	7,539	8,000		
43	3. Wash. Interfaith Network	2,500	2,500	2,500		
44	4. Congregation Action Network	1,000	1,000	1,000		
45	Total 6. Second Sunday Offering	12,500	\$ 12,500.00	\$ 12,500.00		
49	Total 7. Other special offerings	\$ 0				
50	Total A. BENEVOLENCE and SECOND SUNDAY	\$ 53,500	\$ 53,539.00	\$ 54,000.00		
51	B. CAPITAL					
52	1. Major Repairs	15,000	22,000	25,000		

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53	2. Planned Capital Replacement Reserve			
	37,500	37,500	38,065	2025: Lower budget then incr 1.5%/yr. With rate of return, capital reserve should be adequate, pending first full review of capital reserve since 2012.
54	Total B. CAPITAL	\$ 52,500	59,500	63,065
55	C. FACILITIES			
56	1. FCC Share of Lincoln Properties Expense			
57	a. LPC Taxes & Insurance			
58	b. LPC Administrative Expense	1,020	1,000	1,140
59	c. LPC Utilities			
60	Electricity	71,310	71,300	71,180
61	Gas	7,815	12,990	9,300
62	Trash Removal	1,560	1,510	1,515
63	Water and Sewer	2,748	2,500	2,600
64	Total c. LPC Utilities	\$ 83,433	88,300	84,595
65	d. LPC Repairs & Maintenance	53,092	55,000	66,183
66	e. LPC Management Fee	21,600	21,600	21,600
67	f. LPC Payroll	10,241	12,049	10,596
68	Total 1. FCC Share of Lincoln Properties Expense	\$ 169,386	\$ 177,949	\$ 184,114
69	3. Maintenance and Supplies not via LPC			
70	Audio Visual/IT Support	12,710	12,710	12,620.00 2.9% increase in rates for contractors
71	Consumable Maintenance Supplies	4,000	4,000	5,000.00
72	Instrument Maintenance	3,000	3,000	3,400.00
73	Other Equip Maint & Supplies not covered by LPC	4,500	4,500	6,000.00
74	Total 3. Maintenance and Supplies not via LPC	\$ 24,210	\$ 24,210.00	\$ 27,020.00
75	4. Event Space Marketing	700	700	700
76	5. Property and professional liability, umbrella	37,244	27,933	30,000
77	6. Facilities Commission	700	700	\$ 1,000.00
78	7. Occasional use coverage	24,000	25,000	28,000

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79	Total C. FACILITIES	\$ 256,240	\$ 256,492	\$ 270,834	
80	D. MINISTERIAL PROGRAM				
81	1. Senior Minister				All Personnel: 2.9% COLA
82	a. Salary, Housing All., Soc Sec offset	104,730	104,730	107,768	
83	b. Health Insurance	17,014	17,014	18,458	
84	c. Life Insurance & Disability	1,571	1,571	1,617	
85	d. Pension	14,662	14,662	15,087	
86	e. Continuing education	1,200	1,200	1,300	Increase \$100, first time since start of cocontract
87	f. Reimbursable Expenses	2,650	2,650	2,850	Increase \$200, first time since start of cocontract
88	Total 1. Senior Minister	141,827	141,827	\$ 147,080	
89	2. Guest Preachers	3,300	3,300	3,000	
90	7. Pastor's Discretionary	1,000	1,000	1,100	
91	Total D. MINISTERIAL PROGRAM	\$ 146,127	\$ 146,127	\$ 151,180	
92	E. PARISH				
93	Care of Parish	2,700	2,700	2,700	
94	Child Care				
95	a. Child Care Workers	4,535	4,535	4,762	3 hrs, 2 staff per Sun; 75% of yr; 2.9% COLA
96	b. Child Care Workers payroll tax expense	347	347	364	
97	Total Child Care	4,882	4,882	5,126	
98	Christian Education				
99	a. Christian Education Commission	1,800	1,800	1,700	
100	b. Special Project (Music Min)	1,000	1,000	1,000	
101	c. Youth Service Project Expenses	2,200	2,200	2,200	In 2025 received \$1,637 donations for youth service project, \$2,100 from six families of participants, and \$750 Potomac Assoc grant
102	d. Associate Minister				
103	A. Assoc. Salary	66,979	66,979	68,648	
104	B. Assoc. Health Stipend	6,551	6,551	7,644	
105	C. Assoc. disability insurance	1,005	1,005	1,030	
106	D. Assoc. Retirement benefit	6,698	6,698	6,865	
107	E. Assoc. Professional Development	250	250	250	

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108	Total d. Associate Minister	\$ 81,483	\$ 81,483	\$ 84,437	
109	Total Christian Education	\$ 86,483	\$ 86,483	\$ 89,337	
110	Conf. & Mtg. Expenses	1,000	1,000	500	
111	Contingency	1,000	500	1,000	
112	Finance Commission	100	100	100	Stewardship resources
113	Flowers	-	1,500	0	Whatever is collected is spent
114	Member Ordination Support	500	500	500	
115	Music - Director of Music Ministry				
116	a. Dir. of Music Min. Salary	37,440	20,736	30,821	
117	b. Dir. of Music Min. Payroll Taxes	2,864	1,586	2,358	
118	c. Dir. of Music Min. Health Stipend	2,000	2,006	2,900	
119	d. Dir. of Music Min. Retirement benefit	1,310	1,037	1,541	5% retirement benefit started May 1. (He chose 5% retirement instead of 3.5% retirement and 1.5% LIDI)
120	e. Dir. of Music Disability Insurance	562		-	
121	f. Dir. of Music Min. Prof. Dev.	250	250	250	
122	Music Interim Period		10,800		
123	Total Music - Director of Music Ministry	\$ 44,426	\$ 36,415	\$ 37,870	
124	Office				NOTE: OFFICE EXPENSES 2026 STILL TO BE FINALIZED.
125	Accounting System	3,700	3,700	3,700	
126	Bank Charges	500	100	150	
127	Giving Fees	2,000	2,000	2,400	
128	Internet - monthly	2,500	3,000	3,678	
129	Licenses and Fees	200	200	180	
130	Office equipment maintenance	7,500	7,500	7,500	
131	Office Software	3,000	3,000	2,500	
132	Postage	200	200	200	
133	Printing & Office Supplies	3,500	3,500	3,500	
134	Telephone - monthly	2,500	2,500	1,900	

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135	Workers Compensation Insurance	2,500	2,500	2,500	Annual premium paid for Workers Comp based on estimates. Adjusted later in year following audit of actuals
136	Total Office	\$ 28,100	\$ 28,200	\$ 28,208	
137	Office and Building Staff				
138	Building Manager				
139	A. Building Manager salary	67,056	67,056	69,009	
140	B. Building Manager payroll tax expense	5,130	5,130	5,279	
141	C. Building Manager health insurance	11,556	11,556	12,108	
142	D. Building Manager Retirement benefit	2,347	2,347	2,415	
143	E. Building Manager disability insurance	1,006	1,006	1,035	
144	F. Building Manager Professional Dev	250	250	250	
145	Total Building Manager	\$ 87,345	\$ 87,345	90,096	
146	Office Assistant				
147	A. Office Assistant salary	27,316	27,316	28,113	
148	B. Office Assistant payroll tax expense	2,090	2,090	2,151	
149	C. Office Assistant Health Stipend	2,657	2,657	2,657	
150	D. Office Assistant Retirement Expense	956	956	984	
151	E. Office Assistant disability insurance	410	410	422	
152	F. Office Assistant Professional Dev	250	250	250	
153	G. Office Assistant Vacation Coverage	1,200	1,200	1,200	
154	Total Office Assistant	\$ 34,879	\$ 34,879	35,776	
155	Sexton				
156	A. Sexton salary	37,131	37,131	38,191	2025 and 2026:Assumes 37.5/hours/week
157	B. Sexton payroll tax expense	2,841	2,841	2,922	
158	C. Sexton Health Stipend	6,922	6,922	7613	
159	D. Sexton retirement expense	1,300	1,300	1,337	
160	E. Sexton disability insurance	557	557	573	
161	Total Sexton	\$ 48,751	\$ 48,751	\$ 50,635	
162	Total Office and Building Staff	\$ 170,975	\$ 170,975	\$ 176,507	
163	Outreach and Membership Commission				

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164	Outreach and Membership	1,650	650	4,000	2025 budget: banner + monthly pmts for database. 2025 est'd: just database. 2026: database, \$3,000 signage, \$350 misc.
165	Total Outreach and Membership Commission	\$ 1,650	\$ 650	\$ 4,000	
166	Pathways Sunday Support	\$ 3,900	3,900	3,900	\$75 each Sunday
167	Publicity				
168	Website	\$ 200	200	3,000	2026: for professional help to work with Whitney
169	Total Publicity	\$ 200	\$ 200	\$ 3,000	
170	Social Action Commission				
171	A. Social Action and Awareness	500	500	500	
172	B. Justice & Witness/Anti Racism Group	1,550	1,550	1,550	The final payment to Jessica Valoris was covered by Ruth Shinn bequest funds for 2024. The \$6,000 allocation for 2025 has not been spent.
173	C. Sanctuary Task Force	1,550	1,550	1,550	
174	D. Drop in Center				
175	1. Social Action Contractor	7,201	7,201	7,410	2026: 2.9% COLA. .
176	2. Drop In Center Supplies	1,500	1,500	1,500	
177	Total D. Drop in Center	8,701	\$ 8,701	\$ 8,910	
178	Total Social Action Commission	12,301	\$ 12,301	\$ 12,510	
179	Worship Commission				
180	A. Music - Contract Musicians	3,200	3,200	3,600	
181	C. Music - Vacation Organist	2,700	1,200	2,700	
182	D. Music Supplies	1,500	1,500	1,500	
183	E. Worship Supplies	1,250	1,200	1,200	
184	Total Worship Commission	8,650	\$ 7,100	\$ 9,000	
185	Total E. PARISH	\$ 366,867	\$ 357,406	\$ 374,258	
186	Total GENERAL EXPENSES	\$ 875,234	\$ 873,064	\$ 913,337	
187	Net Operating Income	(82,231)	(19,871)	(48,238)	

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188	Note on "bridge funds": After 2024 \$229,836 remained in "bridge funds" (Marlene / Ralph Ross bequest to balance future budgets).	Approved 2025 budget would have left:	Estimated 2025 deficit would leave:	This estimated deficit in 2026 would leave:	
189		147,605	209,965	161,727	