

May 11, 2026 with LPC April data
 First Congregational Church
 2026 Budget to Actual April 30, 2026

SAAC
 COP

CE
 Finance

Treas/Admin Asst
 Fin/Invest

Worship/Mus. Dir.
 Finance/Council/Personnel

Actual 2024

Actual 2025

2026 Approved

Actual Apr 30

Variance from Approved Budget

% compare to 33.3%

Comments

Budget ownership is color-coded per legend above.

	Actual 2024	Actual 2025	2026 Approved	Actual Apr 30	Variance from Approved Budget	% compare to 33.3%	Comments
GENERAL INCOME							
A. Pledges							
1	294,742.27	304,762.85	330,000	120,155.52	209,844.48	36.4%	
2	2,975.00	7,425.00	17,500	15,925.00	1,575.00	91.0%	
3	14,914.11	28,298.03	30,000	15,858.26	14,141.74	52.9%	
4	\$ 312,631.38	\$ 340,485.88	377,500	\$151,938.78	225,561.22	40.2%	
B. Other Income - General Fund							
5							
6	285.81	195.05	220	49.85	170.15	22.7%	
7	934.75	636.00	700	218.62	481.38	31.2%	Interest on cash held by LPC
8	75,082.00	49,222.00		9,581.00	-9,581.00		
		(3,965.00)			0.00		Covid-era tax credits are on balance sheet as receivables. Need to investigate status. If Fed govt does not plan to pay, should be written off.
9	\$ 76,302.56	\$ 46,088.05	\$ 920	\$ 9,849.47	-8,929.47		
C. Building use							
1. Lease agreements							
a. Washington Chorus							
11	33,340.00	35,893.00	36,784	12,320.00	24,464.00	33.5%	5% incr per contract.
12	51,808.00	52,436.00	54,312	19,304.00	35,008.00	35.5%	3% incr office plus \$262.50/mo pkg space.
13	\$ 85,148.00	\$ 88,329.00	91,096	31,624.00	59,472.00	34.7%	
2. Shared Use Agreements							
Close Up Foundation							
14	24,510.00	16,584.50	17,944	9,270.00	8,673.63	51.7%	\$3,970 in house, to be deposited
15	9,465.20	8,433.00	8,688	2,900.00	5,788.00	33.4%	
Committee of 100 shared use agreement							
Congressional chorus							
16		11,375.00					
17		13,980.00	20,577	12,915.00	7,662.34	62.8%	
18	9,820.03	8,850.00	9,150	5,910.00	3,240.00	64.6%	
19	3,560.00	4,150.00	4,880		4,880.00	0.0%	
20	29,087.36	25,839.00	3,150	275.00	2,875.00	8.7%	
21		20,000.00	16,500	4,500	12,000.00	27.3%	\$4,500 in house, to be deposited
22	19,343.50	20,980.00	24,639		24,639.00	0.0%	
23							

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COP	Finance	Fin/Invest	Facilities
			O&M
			Finance/Council/Personnel

	Actual 2024	Actual 2025	2026 Approved	Actual Apr 30	Variance from Approved Budget	% compare to 33.3%	Comments
24	7,090.70	13,057.80	13,855		13,855.00	0.0%	
25	\$ 102,876.79	\$ 143,249.30	119,383	35,770.00	83,612.97	30.0%	
26	60,684.03	84,722.84	70,000	34,829.91	35,170.09	49.8%	Sanctuary rack rate up 10.6% in 2024, 10.3% 2025, 3.5% 2026. Some 2025 uses will not recur (e.g., World Pride events).
27	3,000.00	5,647.51	10,800	3,550.27	7,249.73	32.9%	FacCom is renting out church-owned spaces directly to parkers. Four started May 1, 2025. Actual represents net after credit card fees and after DC and Fed taxes. Net per space estimated at \$180/month. More expected in 2026.
28	\$ 251,708.82	\$ 321,948.65	\$ 291,279	\$ 105,774.18	185,504.79	36.3%	
29	D. Transfers from Endowment Funds						
30	165,200.00	166,000.00	179,000		179,000.00	0.0%	3% transfer
31	11,000.00	8,200.00	9,300		9,300.00	0.0%	Half interest on Jim/Miriam Ross bequest
32	\$ 176,200.00	\$ 174,200.00	188,300		188,300.00	0.0%	
33	1,940.00	2,100.00		732.00			
34	G. Second Sunday Offerings						
35	825.76	1,583.33		1,276.00	-1,276.00		FreeDC
36	1,125.00	671.00		1,185.00	-1,185.00		UCC's One Great Hour of Sharing
37	2,207.00	1,710.00		1,265.00	-1,265.00		Tommy's Pantry
38	975.00	900.00		665.00	-665.00		Interfaith Power and Light
39	531.05	971.00		25.00	-25.00		Street Sense Media
40	650.00	1,335.00		25.00	-25.00		
41	1,071.81	625.00			0.00		UCC's Strengthen the Church
42	1,050.00	1,233.00			0.00		
43	933.00	875.00			0.00		
44	1,020.00	1,196.00			0.00		UCC's Neighbors in Need
45	1,269.00	3,415.00			0.00		
46	913.00	990.00			0.00		UCC's Christmas Fund
47	\$ 12,570.62	\$ 15,504.33	12,500	\$ 4,441.00	8,059.00	35.5%	
48	H. Other special offerings						

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49	965.00	511.30			0.00		
50	810.00	7,740.00			0.00		
51	<u>\$ 1,775.00</u>	<u>\$ 8,251.30</u>		<u>\$ 0.00</u>	<u>0.00</u>		
52	\$ 833,128.38	\$ 908,578.21	\$ 870,499	\$ 272,735.43	597,763.54	31.3%	To be researched: a discrepancy between total PayPal cash available to be transferred to church and the detailed list of donations.
		\$ 100.00	\$ 319.58		-319.58		
53				(9,581.00)	9,581.00		
54	(75,082.00)	(49,222.00)	\$ 870,499	\$ 263,474.01	607,024.96	30.3%	
55	\$ 758,046.38	\$ 859,456.21	\$ 870,499	\$ 263,474.01	607,024.96	30.3%	
56	GENERAL EXPENSES						
57	A. BENEVOLENCE and SECOND SUNDAY						
58	30,000.00	30,000.00	30,000		30,000.00	0.0%	
59	7,136.00	7,539.00	8,000	7,133.00	867.00	89.2%	
60	2,500.00	2,500.00	2,500		2,500.00	0.0%	
61	1,000.00	1,000.00	1,000		1,000.00	0.0%	
62	825.76	1,563.33	0	1,276.00		0.0%	FreeDC
63	1,125.00	671.00	0	875.00		0.0%	UCC's One Great Hour of Sharing
64	2,207.00	1,710.00	0			0.0%	Tommy's Pantry
65	975.00	900.00	0			0.0%	Interfaith Power and Light
66	531.05	971.00	0			0.0%	Street Sense Media
67	650.00	1,335.00	0			0.0%	UCC's Strengthen the Church
68	1,071.81	625.00	0			0.0%	UCC's Neighbors in Need
69	1,050.00	1,233.00	0			0.0%	UCC's Christmas Fund
70	933.00	875.00	0			0.0%	
71	1,020.00	1,196.00	0			0.0%	
72	1,269.00	3,415.00	0			0.0%	
73	913.00	990.00	0			0.0%	
74	\$ 12,570.62	\$ 15,504.33	12,500	2,151.00	10,349.00	17.2%	
75							
76	965.00	511.30					

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77	856.08	7,740.00					
78	\$ 1,821.08	\$ 8,251.30	\$ 0	\$ 0			
79	\$ 55,027.70	\$ 64,794.63	\$ 54,000	\$ 9,284.00	44,716.00	17.2%	
80	B. CAPITAL						
81	11,378.40	16,904.19	25,000	955.00	24,045.00	3.8%	
82	42,500.00	37,500.00	38,065	-	38,065.00	0.0%	Starting in 2025: Lower budget then incr 1.5%/yr. With rate of return, capital reserve should be adequate.
83	75,082.00	49,222.00		9,581.00	-9,581.00		
84	\$ 128,960.40	\$ 103,626.19	\$ 63,065	\$ 10,536.00	52,529.00	16.7%	
85	C. FACILITIES						
86	1. FCC Share of Lincoln Properties Expense						
87	a. LPC Taxes & Insurance						
88	b. LPC Administrative Expense						
89	c. LPC Utilities						
90	1,187.27	1,090.93	1,140	124.84	1,015.16	11.0%	
91	76,234.73	68,902.04	71,180	20,813.15	50,366.85	29.2%	
92	12,548.92	10,410.42	9,300	8,643.05	656.95	92.9%	LPC rough est = year end +1,500
93	1,394.91	1,925.16	1,515	1,389.20	125.80	91.7%	LPC rough est = year end +800
94	2,456.17	2,232.08	2,600	1,399.69	1,200.31	53.8%	LPC rough est = year end +500
95	\$ 92,634.73	\$ 83,469.70	84,595	32,245.09	52,349.91	38.1%	
96	38,636.27	59,780.91	66,183	22,011.72	44,171.28	33.3%	LPC rough est = year end +1,550
97	21,600.00	21,600.00	21,600	7,200.00	14,400.00	33.3%	
98	10,774.15	12,670.28	10,596	3,681.80	6,914.20	34.7%	April includes \$690 old charges
99	\$ 164,832.42	\$ 178,611.82	\$ 184,114	\$ 65,263.45	118,850.55	35.4%	
100	3. Maintenance and Supplies not via LPC						
101	Audio Visual/IT Support						
102	Consumable Maintenance Supplies						
103	Instrument Maintenance						
104	Other Equip Maint & Supplies not covered by LPC						
105	13,091.18	14,473.00	12,620.00	3,920.86	8,699.14	31.1%	
106	4,301.16	4,562.54	5,000.00	1,183.41	3,816.59	23.7%	
107	2,450.00	2,172.60	3,400.00	0.00	3,400.00	0.0%	
108	4,502.51	8,019.39	6,000.00	2,862.32	3,117.68	48.0%	Includes \$420 for parking validator repairs and \$720 for door repair.

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104	\$ 24,344.85	\$ 29,227.53	\$ 27,020.00	\$ 7,986.59	19,033.41	29.6%	
105	612.50	612.50	700		700.00	0.0%	
106	33,858.00	37,244.00	37,244	9,311.00	27,933.00	25.0%	Originally advised no change in 2026. In Feb 2026 advised that \$2,549 is for workers comp. accounted for elsewhere.
107	684.49	802.50	1,000		1,000.00	0.0%	
108	27,484.25	26,346.59	28,000	9,648.28	18,351.72	34.5%	
109	\$ 251,816.51	\$ 272,844.94	\$ 278,078	\$ 92,209.32	\$ 185,868.68	33.2%	
110	D. MINISTERIAL PROGRAM						
111	1. Senior Minister						
112	106,548.20	104,740.71	107,768	33,214.90	74,553.10	30.8%	All Personnel n 2026: 26 biweekly pays/year, 2.9% COLA
113	17,097.87	16,975.50	18,458	5,622.41	12,835.59	30.5%	
114	1,540.20	1,571.04	1,617	673.60	943.40	41.7%	All retirement and LIDI actuals reflect one month ahead. Will adjust at year end.
115	14,374.80	14,662.44	15,087	6,286.50	8,800.50	41.7%	
116	1,171.70	1,023.64	1,300	390.00	910.00	30.0%	
117	2,290.64	2,301.15	2,850	125.99	2,724.01	4.4%	
118	\$ 143,023.41	\$ 141,274.48	\$ 147,080	\$ 46,313.40	100,766.60	31.5%	
119	1,700.00	2,660.00	3,000	900.00	2,100.00	30.0%	
120	737.96	993.31	1,100	214.98	885.02	19.5%	
121	\$ 145,461.37	\$ 144,927.79	\$ 151,180	\$ 47,428.38	103,751.62	31.4%	
122	E. PARISH						
123	3,080.80	1,585.52	2,700	629.41	2,070.59	23.3%	
124	Child Care						
125	4,604.64	4,921.09	4,762	1,734.78	3,027.22	36.4%	3 hrs, 2 staff per Sun; 75% of yr; 2.9% COLA
126	348.22	306.71	383	132.71	250.29	34.7%	
127	\$ 4,952.86	\$ 5,227.80	5,145	1,867.49	3,277.51	36.3%	
128	Christian Education						
129	2,383.02	2,101.67	1,700	1,009.03	690.97	59.4%	
130	900.00	600.00	1,000		1,000.00	0.0%	

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131	1,212.24	1,355.47	2,200	-880.00	3,080.00	-40.0%	2026 actual: \$1,230 collected for youth service project, \$350 paid for Tigers tickets. 2025: Reflects \$1,637 donations for youth service project, \$2,100 from six families of participants, and \$750 Potomac Assoc grant
c. Youth Service Project Expenses							
132							
d. Associate Minister							
133	68,619.63	67,711.60	68,648	21,664.52	46,983.48	31.6%	
134	6,571.38	6,536.28	7,644	2,309.96	5,334.04	30.2%	
135	981.12	1,000.80	1,030	429.10	600.90	41.7%	
136	6,540.60	6,671.40	6,865	2,860.35	4,004.65	41.7%	
137	169.24		250		250.00	0.0%	
138							
139	\$ 82,881.97	\$ 81,920.08	\$ 84,437	\$ 27,263.93	57,173.07	32.3%	
140	\$ 87,377.23	\$ 85,977.22	\$ 89,337	\$ 27,392.96	61,944.04	30.7%	
141	679.26	882.50	500	1,500.00	-1,000.00	300.0%	2026: deposit for fall retreat offset by payments from attendees.
142	234.60	288.04	1,000		1,000.00	0.0%	
143	49.99	49.99	100		100.00	0.0%	Stewardship resources
144	1,660.25	1,789.76	-				
145	250.00	500.00	500		500.00	0.0%	
Member Ordination Support							
146							
Music - Director of Music Ministry							
147	29,199.47	19,936.00	30,821	30,821.00	30,821.00	0.0%	
148	2,296.37	1,739.64	2,358	2,358.00	2,358.00	0.0%	
149	818.44	2,007.72	2,900	2,900.00	2,900.00	0.0%	
150	716.52	998.40	1,541	249.60	1,291.40	16.2%	PBUCC will issue refund.
151	307.08	0.00	-		0.00		
152	352.75	30.73	250	250.00	250.00	0.0%	
153	16,892.00	10,800.00		10,950.00	-10,950.00		
154	\$ 50,582.63	\$ 35,512.49	\$ 37,870	\$ 11,199.60	26,670.40	29.6%	
Total Music - Director of Music Ministry							
155	3,680.32	3,731.92	3,700	797.12	2,902.88	21.5%	
156	405.76	254.51	150	165.54	-15.54	110.4%	Actual includes finance charges from late pmt of credit card bills early in the year.
Office							
Accounting System							
Bank Charges							

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157 Giving Fees	1,951.53	2,053.14	2,400	914.65	1,485.35	38.1%	Actual is unusually high due to large unpledged offerings in Jan paid via PayPal.
158 Internet - monthly	2,433.53	1,629.56	3,678	433.71	3,244.29	11.8%	
159 Licenses and Fees	198.00	0.00	180	180.00	180.00	0.0%	
160 Office equipment maintenance	8,122.16	7,084.29	7,500	2,820.48	4,679.52	37.6%	
161 Office Software	3,345.72	2,305.43	2,500	1,013.61	1,486.39	40.5%	
162 Postage	72.75	273.95	200	200.00	200.00	0.0%	
163 Printing & Office Supplies	3,569.72	2,134.33	3,500	1,066.80	2,433.20	30.5%	
164 Telephone - monthly	2,546.89	2,067.30	1,900	638.28	1,261.72	33.6%	
165 Workers Compensation Insurance	2,314.00	2,057.00	2,500	2,549.00	-49.00	102.0%	2026 cost is \$2,549.
166 Total Office	\$ 28,640.38	\$ 23,591.43	\$ 28,208	\$ 10,399.19	17,808.81	36.9%	
167 Office and Building Staff							
168 Building Manager							
169 A. Building Manager salary	68,529.82	67,830.79	70,784	21,552.72	49,231.28	30.4%	2026: includes extra 40 hrs for operating manual
170 B. Building Manager payroll tax expense	5,115.83	5,020.78	5,414	1,635.80	3,778.20	30.2%	
171 C. Building Manager health insurance	10,800.00	11,568.00	12,108	4,033.04	8,074.96	33.3%	
172 D. Building Manager Retirement benefit	2,849.00	2,347.26	2,415	1,006.50	1,408.50	41.7%	
173 E. Building Manager disability insurance	986.28	1,006.08	1,035	431.35	603.65	41.7%	
174 F. Building Manager Professional Dev		0.00	250	250.00	250.00	0.0%	
175 Total Building Manager	\$ 88,280.93	\$ 87,772.91	\$ 92,006	\$ 28,659.41	63,346.59	31.1%	
176 Office Assistant							
177 A. Office Assistant salary	27,781.13	27,375.47	28,113	8,649.60	19,463.40	30.8%	
178 B. Office Assistant payroll tax expense	2,384.36	2,366.23	2,390	726.92	1,662.69	30.4%	
179 C. Office Assistant Health Stipend	2,716.14	2,651.50	2,657	817.54	1,839.46	30.8%	
180 D. Office Assistant Retirement Expense	937.32	956.28	984	407.16	576.80	41.4%	
181 E. Office Assistant disability insurance	401.76	409.92	422	174.53	247.17	41.4%	
182 F. Office Assistant Professional Dev			250	250.00	250.00	0.0%	
183 G. Office Assistant Vacation Coverage	1,512.35	0.00	1,200	1,200.00	1,200.00	0.0%	
184 Total Office Assistant	\$ 35,733.06	\$ 33,759.40	\$ 36,015	\$ 10,775.75	25,239.51	29.9%	
185 Sexton							

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186	40,668.43	36,973.41	38,191	11,461.37	26,729.63	30.0%	
187	3,437.02	3,385.55	3,246	1,056.64	2,189.60	32.5%	
188	6,877.11	6,905.95	7613	2,315.87	5,297.13	30.4%	
189	1,256.88	1,281.60	1,337	557.00	779.69	41.7%	
190	538.68	549.24	573	238.70	334.17	41.7%	
191	52,778.12	49,095.75	50,960	\$ 15,629.58	35,330.21	30.7%	
192	\$ 176,792.11	\$ 170,628.06	\$ 178,981	\$ 55,064.74	123,916.30	30.8%	
193							
194	722.36	1,313.52	4,000	-512.54	4,512.54	-12.8%	2026 actual: \$387.46 spent, offset by first \$900 installment of 2026 CAC grant. 2026 budget with FCC funds: database, \$3,000 signage, \$350 misc. Note: 2025 actual raised by \$500 to reflect the \$500 unspent and still available from 2025 CAC grant.
195	\$ 722.36	1,313.52	4,000	-\$ 512.54	4,512.54	-12.8%	
196	3,901.78	3,375.00	3,900	1,200.00	2,700.00	30.8%	\$75 each Sunday
197							
198			\$ 3,000	-	3,000.00	0.0%	for professional help to work with Whitney
199	\$ 0.00	\$ 0.00	\$ 3,000	\$ 0	3,000.00	0.0%	
200							
201	665.14	80.00	500		500.00	0.0%	
202	81.25	0.00	1,550	-600.00	2,150.00	-38.7%	2026 actual: income from payment for anti racism materials. \$6,420 for anti racism facilitators covered by Ruth Shinn bequest. 2025 allocation all spent. Only \$262 of 2026 allocation of \$6000 has been spent.
203	469.55	110.91	1,550	160.00	1,390.00	10.3%	
204							
205	7,060.00	7,344.00	7,401	2,519.00	4,882.00	34.0%	2026: 2.9% COLA.
206	571.30	684.78	1,500	56.00	1,444.00	3.7%	
207	\$ 7,631.30	\$ 8,028.78	8,901	2,575.00	6,326.00	28.9%	
208	\$ 8,847.24	\$ 8,219.69	12,501	2,135.00	10,366.00	17.1%	

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Budget ownership is color-coded per legend above.

209	Worship Commission											
210	A. Music - Contract Musicians	400.00	3,150.00	3,600		3,600.00					0.0%	
211	C. Music - Vacation Organist	1,150.00	800.00	2,700		2,700.00					0.0%	
212	D. Music Supplies	1,475.36	1,016.44	1,500		1,500.00					0.0%	
213	E. Worship Supplies	804.30	1,151.53	1,200		628.88					52.4%	
214	Total Worship Commission	\$ 3,829.66	\$ 6,117.97	\$ 9,000	\$ 628.88	8,371.12					7.0%	
215	Total E. PARISH	\$ 371,601.15	\$ 345,058.99	\$ 376,742	\$ 111,504.73	265,237.31					29.6%	
216	Total GENERAL EXPENSES	\$ 952,867.13	\$ 931,252.54	\$ 923,065	\$ 270,962.43	652,102.61					29.4%	
217	FYI: non recurring expenditures from Capital Reserve (Line 83)	(75,082.00)	(49,222.00)		(9,581.00)							
218	Adjusted total GENERAL EXPENSES	\$ 877,785.13	\$ 882,030.54	\$ 923,065	\$ 261,381.43						28.3%	
219	Net Operating Income	(119,738.75)	(22,574.33)	(52,566)	2,092.58							