

| 2026 REVISED BUDGET |                                             |                  |               |
|---------------------|---------------------------------------------|------------------|---------------|
|                     | January 18, 2026                            |                  | 2026          |
|                     | <b>BUDGETED INCOME</b>                      |                  | <b>Budget</b> |
| 400101              | CURRENT PLEDGES                             | \$320,000        |               |
| 400201              | IDENTIFIABLE LOOSE OFFERING                 | \$30,000         |               |
| 400301              | LOOSE OFFERING                              | \$3,500          |               |
| 400401              | PRIOR YEAR PLEDGES                          | \$1,500          |               |
| 400601              | PER CAPITA PLEDGES                          | \$5,000          |               |
| 401101              | CHILDCARE LEASE                             | \$74,360         |               |
| 401801              | INTEREST & DIVIDEND INCOME                  | \$1,000          |               |
| 402101              | FACILITY USAGE INCOME                       | \$2,000          |               |
| 402102              | SPECIAL EVENTS INCOME                       | \$1              |               |
| 402103              | WINOLA HOUSE RENT                           | \$7,200          |               |
| 402104              | WINOLA HOUSE UTILITIES                      | \$4,800          |               |
| 405001              | MISCELLANEOUS INCOME                        | \$1,000          |               |
| 406003              | LAMBERT TRUST DISTRIBUTION                  | \$5,000          |               |
| 406008              | GIFTS MEMORIALS AND ENDOWMENTS DISTRIBUTION | \$50,000         |               |
| 406101              | AUSTIN ENDOWMENT DISTRIBUTION               | \$1,700          |               |
| 406201              | TRANSFER FROM RESERVES                      | \$1              |               |
| 406301              | BEGINNING BALANCE                           | \$30,000         |               |
|                     | <b>SUB-TOTAL OF NON-PLEDGE INCOME</b>       | <b>\$217,062</b> |               |
|                     |                                             |                  |               |
|                     | <b>TOTAL-REVENUE</b>                        | <b>\$537,062</b> |               |
|                     |                                             |                  |               |
|                     | <b>EXPENDITURES</b>                         |                  |               |
|                     | PROGRAM EXPENDITURES SUMMARY                |                  | Percent       |
|                     | WORSHIP AND MUSIC                           | \$4,671          | 0.9%          |
|                     | CHRISTIAN EDUCATION                         | \$2,018          | 0.4%          |
|                     | PER CAPITA ASSESSMENT                       | \$5,000          | 1.0%          |
|                     | OFFICE EXPENSE                              | \$50,023         | 10.0%         |
|                     | BUILDING AND GROUNDS                        | \$103,975        | 20.8%         |
|                     | PERSONNEL                                   | \$331,176        | 66.1%         |
|                     | OUTREACH                                    | \$752            | 0.2%          |
|                     | FELLOWSHIP                                  | \$2,150          | 0.4%          |
|                     | STEWARDSHIP                                 | \$500            | 0.1%          |
|                     | BUDGET CONTINGENCY                          | \$36,045         | 7.2%          |
|                     | <b>TOTAL-EXPENDITURES</b>                   | <b>\$501,017</b> |               |

|                                    |                                   |                 |
|------------------------------------|-----------------------------------|-----------------|
|                                    |                                   |                 |
| <b>WESTMINSTER PROGRAM BUDGETS</b> |                                   |                 |
|                                    | <b>WORSHIP AND MUSIC</b>          |                 |
| 508001                             | Choir Expenses                    | \$170           |
| 508201                             | Music                             | \$750           |
| 508401                             | Keyboard Maintenance              | \$1,700         |
| 508611                             | Music Equipment                   | \$300           |
| 508701                             | Contemporary Music & Copyright    | \$750           |
| 508702                             | Worship Media                     | \$400           |
| 508801                             | Handbell Maintenance              | \$100           |
| 509101                             | Worship Aids & Literature         | \$500           |
| 509102                             | Sanctuary Technology Improvements | \$1             |
|                                    | <b>TOTAL-WORSHIP AND MUSIC</b>    | <b>\$4,671</b>  |
|                                    |                                   |                 |
|                                    | <b>CHRISTIAN EDUCATION</b>        |                 |
| 510101                             | Children's Curriculum             | \$400           |
| 510201                             | Children's Supplies               | \$818           |
| 510401                             | Library                           | \$400           |
| 531101                             | Family Ministry                   | \$400           |
|                                    | <b>TOTAL-CHRISTIAN EDUCATION</b>  | <b>\$2,018</b>  |
|                                    |                                   |                 |
| 750001                             | <b>PER CAPITA PAYMENT</b>         | \$5,000         |
|                                    |                                   |                 |
| <b>ADMINISTRATION</b>              |                                   |                 |
|                                    | <b>OFFICE EXPENSE</b>             |                 |
| 511011                             | Bank Charges                      | \$3,500         |
| 550101                             | Office Supplies                   | \$2,308         |
| 550102                             | Accounting Services               | \$7,500         |
| 550111                             | Paper                             | \$621           |
| 550301                             | Postage                           | \$2,070         |
| 550401                             | Telephone                         | \$2,898         |
| 550403                             | Internet Access                   | \$4,347         |
| 550411                             | Office Equipment                  | \$828           |
| 550050                             | Administrative Fees               | \$50            |
| 550601                             | Advertising                       | \$104           |
| 550701                             | Copies                            | \$1,551         |
| 550702                             | Machine Leases                    | \$11,246        |
| 550801                             | Software                          | \$9,500         |
| 550901                             | Computer Maintenance              | \$3,500         |
|                                    | <b>TOTAL-OFFICE EXPENSE</b>       | <b>\$50,023</b> |
|                                    |                                   |                 |
|                                    | <b>BUILDINGS AND GROUNDS</b>      |                 |
| 553601                             | Security                          | \$5,800         |
| 553801                             | Building Maintenance and Repair   | \$9,000         |
| 553811                             | Inspections and Routine Services  | \$11,000        |
| 553821                             | Equipment Maintenance and Repair  | \$1,000         |
| 553831                             | Capital Improvements              | \$3,000         |
| 553901                             | Custodial Supplies                | \$800           |

|        |                                                   |                  |
|--------|---------------------------------------------------|------------------|
| 554001 | Church Electricity                                | \$11,000         |
| 554011 | Winola Electricity                                | \$4,800          |
| 554021 | Marsh Lodge Electricity                           | \$500            |
| 554101 | Church Gas                                        | \$6,400          |
| 554111 | Winola Natural Gas                                | \$750            |
| 554121 | Marsh Lodge Natural Gas                           | \$750            |
| 554201 | Church Water and Sewer                            | \$9,000          |
| 554211 | Winola Water and Sewer                            | \$350            |
| 554221 | Marsh Lodge Water and Sewer                       | \$400            |
| 554301 | Garbage                                           | \$1,500          |
| 554311 | Winola Maintenance and Repairs                    | \$500            |
| 554321 | Marsh Lodge Maintenance and Repair                | \$500            |
| 554401 | Property Taxes                                    | \$225            |
| 554501 | Insurance of Buildings                            | \$26,000         |
| 554601 | Groundskeeping                                    | \$10,400         |
| 554801 | Van Expenses                                      | \$300            |
|        | <b>TOTAL-BUILDINGS AND GROUNDS</b>                | <b>\$103,975</b> |
|        |                                                   |                  |
|        | <b>PERSONNEL</b>                                  |                  |
| 555101 | Pastor Salary                                     | \$11,420         |
| 555102 | Pastor FSA Health                                 | \$3,400          |
| 555103 | Pastor FSA SECA Offset                            | \$8,061          |
| 555104 | Pastor's 403-B                                    | \$32,500         |
| 555201 | Pastor Housing Allowance                          | \$50,000         |
| 555301 | Pastor Professional Expenses                      | \$3,500          |
| 555401 | Pastor Pension and Medical Insurance              | \$36,714         |
| 555501 | Pastor Continuing Education                       | \$1,500          |
| 556101 | Guest Preachers                                   | \$2,200          |
| 556201 | Director Contemporary/First Organist              | \$27,413         |
| 556211 | Guest Organists                                   | \$1,400          |
| 556301 | Music Director                                    | \$25,758         |
| 556402 | Financial Secretary                               | \$7,017          |
| 556501 | SIMPLE IRA                                        | \$1,500          |
| 556701 | Facility Caretaker                                | \$19,801         |
| 556801 | Youth Ministry Coordinator                        | \$7,497          |
| 556901 | Office Manager                                    | \$38,750         |
| 556904 | General Staff Expenses                            | \$500            |
| 557201 | Health Insurance                                  | \$5,750          |
|        | Board of Pensions Office Manager Benefits Package | \$1              |
| 557301 | Payroll Taxes                                     | \$11,500         |
| 557401 | Unemployment Tax                                  | \$2,000          |
| 557501 | Worker's Compensation Insurance                   | \$1,000          |
| 557611 | Children's Sunday School Teacher                  | \$8,996          |
| 557612 | Technical Video Production Manager                | \$8,776          |
| 558601 | Job Search Expense                                | \$500            |
| 558621 | Worship AV Tech Support                           | \$5,920          |
| 558622 | Contemporary Worship Instrumentalists & Vocalists | \$5,500          |
| 558631 | Summer Interns                                    | \$1              |

|                          |                                               |                  |
|--------------------------|-----------------------------------------------|------------------|
| 558632                   | Parrish Associate                             | \$1              |
| 558702                   | Background Search for Child Protection Policy | \$500            |
| 558802                   | Continuing Education for Staff                | \$1,800          |
|                          | <b>TOTAL-PERSONNEL</b>                        | <b>\$331,176</b> |
|                          |                                               |                  |
| <b>OUTREACH</b>          |                                               |                  |
|                          | <b>MISSION</b>                                |                  |
| 619001                   | Local Mission                                 | \$1              |
| 619201                   | Presbytery Partnership Giving                 | \$1              |
| 619901                   | Miscellaneous Mission Expenses                | \$250            |
| 640001                   | OUTREACH                                      | \$500            |
|                          | <b>TOTAL MISSION</b>                          | <b>\$752</b>     |
|                          |                                               |                  |
| <b>CHRISTIAN NURTURE</b> |                                               |                  |
|                          | <b>FELLOWSHIP</b>                             |                  |
| 619641                   | Coffee Fund                                   | \$1,000          |
| 619642                   | Kitchen Supplies                              | \$400            |
| 732301                   | General Fellowship                            | \$750            |
|                          | <b>TOTAL-FELLOWSHIP</b>                       | <b>\$2,150</b>   |
|                          |                                               |                  |
|                          | <b>STEWARDSHIP</b>                            |                  |
| 732901                   | General Stewardship                           | \$500            |
|                          | <b>TOTAL STEWARDSHIP</b>                      | <b>\$500</b>     |
|                          |                                               |                  |
|                          | <b>EXPENDITURE TOTAL</b>                      | <b>\$501,017</b> |
|                          |                                               |                  |
| 742101                   | <b>BUDGET CONTINGENCY</b>                     | <b>\$36,045</b>  |
|                          |                                               |                  |
|                          | <b>GRAND TOTAL-ALL PROGRAMS</b>               | <b>\$537,062</b> |

|                     |                  |
|---------------------|------------------|
| 2026 Total Revenue  | <b>\$537,062</b> |
| 2026 Total Expenses | <b>\$501,017</b> |
| 2026 Contingency    | <b>\$36,045</b>  |