

# **FIRST PRESBYTERIAN CHURCH OF WINNEBAGO, IL**



**2025 ANNUAL REPORTS**

**2026 PROPOSED BUDGET**

**ANNUAL CONGREGATIONAL MEETING  
JANUARY 25, 2026**

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**The Annual Meeting of the Congregation of  
The First Presbyterian Church  
Winnebago, Illinois**

**Docket**

January 25, 2026

Moderator: Pastor Lisa Lopez-Meyer

Clerk of Session: Stefanie Kluck

- I. Opening Prayer and Meeting Called to Order
- II. Declaration of Quorum (10% of active membership)
- III. Reception of the Annual Reports
- IV. Report of the Audit Committee and Stewardship Education
- V. Election of At-Large Member for Nominating Committee
- VI. Appreciation for Outgoing Leaders
- VII. Opportunities for Service in 2026
- VIII. Other business, Questions, or Comments
- IX. Adjourn with Prayer

## **Annual Statistical Report for Presbytery**

Active membership 12/31/24.....155

Total Gains .....5

Elder deaths.....2

Other deaths.....1

Transferred out.....2

Other losses.....0

Active membership as of 12/31/25.....155

## Committee Chairs For 2026

Worship - Stefanie Kluck  
Fellowship - Bev Williams  
Christian Education Liaison - Pastor Lisa  
Christian Living and Outreach - Stephanie Freimuth  
Personnel - Sue Jansen  
Memorials - Joe Erb  
Building Maintenance/Trustee Liaison - Ryan Bomgarden  
Finance/Stewardship - Ryan Bomgarden, Norm Dean, Terry Schweitz  
Auditor - Greg Rittmeyer  
Nominating - Sue Jansen, Matthew Bomgarden (youth)

Clerk of Session - Stefanie Kluck  
Presbytery Commissioner - By Rotation  
Church Treasurer - Terry Schweitz

## Church Officers 2025

2026

2027

2028

### Session

Sue Jansen  
Terry Schweitz  
Bev Williams  
Matthew Bomgarden  
(youth)

Joe Erb Sr.  
Stephanie Freimuth  
Greg Rittmeyer

Norm Dean\*  
Stefanie Kluck\*  
Ryan Bomgarden

### Deacons

Karen Finch  
Marilyn Larsen\*  
Sharon Smith\*

Marcee Keilback  
Janet Klinger\*  
Gregg Seyler

Teresa Ackerman  
Julie Nichols  
Sheree Sensel\*

### Trustees

Bruce Benning  
Rick Carr\*  
Frank Finch

Gwen Vietmeier\*

Lisa Mitchell  
Jim Morrison

**\*Denotes serving a second consecutive term**

## Pastor's Report

As your pastor, it is my joy and responsibility to serve this congregation through preaching, teaching, pastoral care and strategic leadership so that together we fulfill God's calling to us in this time and place. It has been a particularly heavy year, as we have felt the absence of many members and friends who have gone to be with the Lord before we expected (see Memorials report for more details). Nevertheless, God has continued to bless us as we persevere in our work together. Some of the joys of this year included:

(1) *Welcoming New Members*: This year we were blessed to receive 5 new members. Two of our own youth, Tianna Mitchell and Lilly Weerda, joined the church through Confirmation in May. Bob Edmonds and Jan and Jack Graves made their commitments in November and December. We are so happy to have them!

(2) *Greater Collaboration with other local Christian churches*: In an effort to live into our unity in Christ, we took intentional steps to work together with other congregations to achieve shared goals. In January, our elders and deacons participated in joint officer training alongside leaders from Third Presbyterian Church in Rockford, getting to know each other better and sharing learning resources. In February, I led a session in the Zoom learning series on Courageous Women of the Bible organized by the Presbyterian Women of the Synod of Lincoln Trails, and multiple church members participated in the whole series. In March we continued our tradition of Community Lenten services, visiting different churches each week to break bread and worship together. The highlight was the testimony service at PrairieView (now Dimensions Living Winnebago), which was praised by residents and visitors alike as a gift. Later in June we also hosted a special Singspiration Service, gathering members of 8 area churches for an evening of worship and inspiration. Last but not least, our Session clerk and the Middle Creek Presbyterian Church clerk worked together to complete requirements for the annual minute review of Session records. In all this we are strengthening our partnerships, cultivating Christian relationships, and showing Christian unity to the world.

(3) *Responding to Community Needs*: This year we saw increased requests for assistance by community members facing financial insecurity. It is a sign of trust in our church that more community members are reaching out with questions about resources, requests for referrals, and occasionally, requests for direct financial assistance (these are handled in collaboration with our Deacons). We are continually improving how we respond to encourage greater connection between the church and community members.

It was also inspiring to see how quickly our Session and members responded to the increased need for food assistance in response to projected SNAP cuts in the Fall. From increased volunteers to stock the micropantry to the high school class-led food drive to generous donations from other local institutions, our food ministries filled a critical need at the right time. The concentrated effort also propelled the expansion of the micropantry with a mini-fridge to protect certain items from extreme temperatures. All this is certainly love for our neighbors and fundamental to our spiritual life!

I am very grateful to God for the blessings of this year and look forward to serving you again in 2026.

## **Clerk of Session's Report**

The Clerk of Session takes minutes at Session meetings and Congregational meetings. The Clerk also assists the Moderator on recalling any previous issues for discussion. The Clerk is in charge of the formal Book of Minutes as well as the Church Register and their yearly review. In February 2025, I worked closely with Pastor Lisa to complete the denomination's Annual Statistical Report for 2024.

Other accomplishments include:

- Continued progress on our Administrative Operations Manual, a document that describes how the administrative functions of the church are structured.
- Approved Lilly Weerda and Tiana Mitchell to be confirmed on Sunday, May 4<sup>th</sup>, 2025.
- Accepted the proposed Corporate By-Laws drafted by Blackhawk Presbytery with the definitions moved to the front of the document. Congregation voted to accept on March 30, 2025
- Spent time for Spiritual Leader Discernment connecting with the Lord on how we can continue to support our Church family and Community.
- Discussed ideas for how to continue to promote the Micro Food Pantry and how to safely store food items depending on the weather conditions.
- Approved moving the Memorial-Building-Emergency Funds to a Vanguard Money Market to yield more favorable returns than a normal savings account. The interest earned on the Vanguard Money Market Fund will be accrued in the Memorial Fund. The Memorial Committee will keep track of the amount of unrestricted interest to be used at the discretion of Session.
- Actively reviewed the membership roll to identify members that have not been to Church in a while and encouraged them to come back to worship.
- Approved Jack Graves, Jan Graves and Bob Edmonds to be presented and welcomed as new members on Sunday, November 30<sup>th</sup>, 2025.
- Discussed plans to address the sound system struggles.
- Completed the annual records review with the Clerk of Session from Middle Creek. The annual records are meeting all requirements.

In 2026, Session will continue promoting our programs to the larger community, to reach others with the message of Christ's love.

Respectfully submitted,

Stefanie Kluck

## **Worship Committee Report**

The Worship Committee for 2025 was Stefanie Kluck, Bev Williams, Kristy Busch, and Stacey Weavel. Our mission was to work with Pastor Lisa to organize church services, enhancing your connection with God. We hope and pray that the First Presbyterian Church of Winnebago is a home where people are experiencing the presence of God.

In 2025 we helped organize and assisted with Church services, including special services for:

- Ash Wednesday/Holy Week services
- Rally Sunday
- Advent
- Christmas Eve Candlelight

We also planned, ordered, and maintained pulpit flowers and banners; worked with Session regarding worship service decisions; organized the decoration of the church for Easter, Advent and Christmas; and arranged to take the annual congregation picture on Rally Sunday.

We also obtained pulpit supply coverage for Pastor Lisa as requested for personal time off and continuing education commitments.

We would like to thank everyone who helped to make our church services run smoothly: liturgists, readers, projectionists, ushers, acolytes, accompanists, chancel choir, children's choir, other musicians, and the puppeteers. Thank you to Michelle Erb and the High school Sunday school class for leading the Easter SonRise service. Thank you to the Sunday school teachers and leaders for the Children's Christmas program. Thank you to Mat Smith who coordinates the ushers. Thank you to Betsy who prepares bulletins, overheads, and monthly newsletters. Thank you to the Deacons for their work in communion preparations and the Elders for serving and clean up.

We also created a children's "Pray Station" and filled it up with children's activities that they can select themselves to keep them occupied during the Church service. Activities include finger puppet characters from the Bible, coloring books, word searches, and other fidgets. Activities are updated and rotated during the year for Easter and Christmas seasons, or as needed.

Our goal for 2026 will be to organize the Worship Committee closet, update the altar faux flower arrangements, and take over the ownership of the upstairs wreath closet.

We appreciate suggestions and feedback to improve and enhance worship services.

Respectfully submitted,

Stefanie Kluck

## **Music Ministry Report**

The purpose of the music ministry is to glorify and lift up Jesus through the use of music. In doing so people will be drawn closer to the Lord. Our desire is that everyone feels the love, forgiveness and hope that is a gift from God.

Through our weekly Chancel choir practices we connect and support each other. We work on pieces of music that we sing in the service every other week.

We have the joy and honor to sing a larger program of music for Easter and Christmas. We share this music with Dimensions Living Facility in Winnebago during the holiday season.

All during the year anyone is welcome to share a special number to praise the Lord with the congregation. During the summer especially, we welcome special pieces because the choir does not sing for services between June and August.

We are always happy to welcome new voices to the choir. We meet on Wednesday evenings from 6:30-7:30 pm. Instrumentalists are always welcome to participate in the music ministry at First Presbyterian Church as well.

We are always looking forward to an exciting new year praising God in heavenly places!!

Respectfully submitted,

Sharon Smith, Choir and Music Director

## **Fellowship Committee Report**

The purpose of the Fellowship committee is to provide opportunities for our church family to celebrate and enjoy community together. While we have always had fellowship at WFPC, the committee was formed to help sustain continued opportunities for fun and relationships. I (Bev Williams) serve as the main coordinator. Other groups who do their part to host fellowships are: Deacons, Trustees, Worship, PW, Session, Choir, Scouts, Sunday School Teachers and Chicks with Sticks. It could not happen without you. Also, many of you serve on more than one committee, so thank you for all your fellowship Sundays!

Easter Sunday was busy with donuts, coffee and juice after the SonRise Service from 8-10am. Some came down after worship service at 10:30am. Let me know if you have any other ideas!

On June 29, we celebrated a partnership in ministry with a sing-a-long. Several local churches participated. It was well attended and everyone enjoyed desserts in the Fellowship Hall afterwards. We always enjoy the Scouts hosting fellowship too! Thank you to Sue Gambrel for always taking charge of that.

We had three pot lucks: after our annual Congregational meeting in January, our annual picnic in June and in September for Rally Sunday. Thank you to everyone who set up, brought dishes and helped clean up afterwards!

If any individuals or groups of the church would like to host regular fellowship times or additional opportunities, let me know, even if your group is hosting, I can help and support in many ways (decorations, food, clean up, etc.).

My goal is to make each fellowship a fun, family time. I am always available for ideas and to help if you need me.

Thank you for letting me serve our church in this way!

Respectfully Submitted,

Bev Williams

## **Deacons' Report**

The Deacons for 2025 were: Christie Schweitz, Sheree Sensel, Marilyn Larsen, Sharon Smith, Sue Gambrel, Bev Samsel, Janet Klinger, Marcee Keilback, and Gregg Seyler.

Officers were: Moderator - Marilyn Larsen, Secretary - Janet Klinger, Treasurer - Sheree Sensel and Sunshine - Bev Samsel

The group met on the 3rd Tuesday of each month, with the exception of June and July. Each meeting was opened and closed with prayer, followed by a devotional with personal meaning to one of our members. Meetings centered on prayer concerns in our congregation and community, as well as methods to reach out to those in need of both fellowship and physical needs. The Deacons continued to center their work on contacts and compassion.

We continued our ride-share program for community members in need. We gave rides to doctor appointments and errands, but the need was less than in previous years.

Easter lilies, July gifts of cookies and balloons and Poinsettias were delivered to our care-list members and to Dimensions Living residents. Deacons served the take-out portion of the Turkey Dinner and provided one dinner for a care-list member. Deacons also donated to Operation Christmas Shoes.

Additionally individual members reached out with cards, phone calls and visits. Records for 2025 show a minimum of 306 Deacon contacts were made including: 145 cards sent, 29 phone calls made, 52 home/hospital/nursing home visits, 75 deliveries and other types of contact including food deliveries. Deacons also accompanied Pastor Lisa for monthly homebound Communion visits. We also provided a gift card to a family in need in the community.

Deacons were responsible for the preparation of Communion each month and for special services. In 2025 Deacons updated the communion cupboards with directions for storage.

Sheree Sensel has agreed to serve a second term. Karen Finch has agreed to serve a one year position to replace Bev Samsel who will be retiring from her service. We appreciate all Bev has done for Deacons in the last 5 years (and the many other years she has served with Deacons.) Thank you to Christie Schweitz for her service. She has been invaluable to our mission of care.

Respectfully submitted,

Marilyn Larsen

**Deacon's Financial Report 2025**

<b>Checking Account Year End Balance</b>	<b>\$503.09</b>	<b>\$503.09</b>
<b>Savings Account Year End Balance</b>	<b>\$1,202.15</b>	<b>\$1,202.15</b>
<b>Checking Account Detail</b>		
Opening Balance 1/1/2025	\$478.44	\$478.44
<b>Income</b>		
Income from Session General Fund	\$1,800.00	
<b>Total income</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>
<b>Expenses</b>		
Didiers Poinsettias	\$320.00	
Miscellaneous cards, postage, gift cards Sunshine	\$526.35	
Didiers Easter lilies	\$414.00	
summer bags for 4th of July	\$0.00	
Operation Christmas Shoes	\$300.00	
Gift cards to school kids	\$200.00	
Turky dinner to shut in	\$15.00	
<b>Total Expenses</b>	<b>\$1,775.35</b>	<b>(1,775.35)</b>
<b>Income Less Expenses</b>		
<b>Checking Account Ending Balance 12/31/2025</b>	<b>\$503.09</b>	<b>\$503.09</b>
<b>Savings Account Detail</b>		
Opening Balance 1/1/2025	\$1,202.03	\$1,202.03
<b>Income</b>		
Interest	\$0.12	
<b>Total Income</b>	<b>\$0.12</b>	<b>\$0.12</b>
<b>Expenses</b>		
none	\$0.00	
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Savings Account Ending Balance 12/31/2025</b>	<b>\$1,202.15</b>	<b>\$1,202.15</b>

## Christian Education Report

January 2025 - December 2025

The Winnebago First Presbyterian Church has a long history offering a very strong Christian Education program, beginning with the earliest of young Christian learners in PreK through Adult classes. The purpose of our Sunday School program is to help educate all ages of our learners through bible lessons, faith based discussions, stewardship, and fellowship.

From January 2025 - December 2025 our Sunday School classes continued to meet following the holiday season.

On April 20, 2025, the High School class led the SonRise service on Easter Sunday. Thank you to Michelle Erb, High School Sunday School teacher, and all who participated and helped make it a success once again.

Congratulations to our 2025 Confirmands and Graduates, both high school & collegiate!

Special thanks to the following WFPC members who led Sunday School for the 24-25 school year. PreK/K: Audra Smith and Joni Benning; 1st - 3rd grade Staci Thompson and Angel Storey; Children's Choir: Angel Storey; Jr. High & Puppeteers (5th - 7th): Bill & Susie Newkirk; Confirmation: Pastor Lisa Lopez-Meyer; High School: Michelle Erb and Adult Sunday School: Frank Finch.

Angel Storey also gave notice that after several years of teaching Sunday School, assisting with VBS and leading the Children's Choir, she would not be returning in 2025-2026. We thank her for her commitment of many years and her dedication to the church Sunday School, VBS and Children Choir programs.

At the end of July 2025, we hosted Vacation Bible School. It was a GREAT week! We had over 30 participants attend. Special thanks to our VBS Committee, VBS leaders and volunteers, PW Women & Betsy Carr for their help all week. We had lots of fun singing, learning about Jesus, playing games and of course snack time! Our VBS Planning Committee included Pastor Lisa, Staci Thompson, Joni Benning, Audra Smith, Kasey Smith, and Susie Newkirk.

Rally Sunday was September 7, 2025 to help kick off the 25-26 Sunday School year. This year introduced some new changes and welcomed some familiar faces to our Sunday School program. We have new class groupings based on student ages, along with some great new and returning leaders.

- PreK - 3rd Grade: This multi-age class is led by Joni Benning and Audra Smith. Both are experienced teachers & use their expertise to tailor lessons and activities to each student.
- 4th Grade - 7th Grade: Led by Bill and Susie Newkirk, and Staci Thompson, this class for older students uses the Action Bible and Action Bible Daily Devotional guides. This group is also responsible for monthly Puppet Shows, with students planning and performing the shows together.

## **Christian Education (continued)**

- High School (9th-12th Grade): Michelle Erb returns to lead our high school class again this year. This class meets in the Youth Room on the third floor and is in charge of our annual Easter SonRise service.
- Our adult classes were led by Frank Finch, along with a bible beginners class for adults led by Pastor Lisa.
- Pastor Lisa also led several seasonal studies, including a series about “Speaking the Truth in Love”, a book study on “Non-Violent Communication”, and a few bible studies on the minor prophets.

**Children's Choir:** We also welcomed Kasey Smith as our new Children's Choir leader. Kasey is a long-time member of our congregation and has led our Vacation Bible School songs for the past two years. She leads the PreK-3rd grade class in choir from 9:15-9:30 am before their Sunday School class begins.

On December 14, 2025 we had a very successful Children's Christmas Program which, despite the cold weather, was a well attended service. The kids did a fantastic job! It definitely put everyone in the Christmas spirit, followed by a very nice fellowship.

As we look to 2026 and the New Year we are looking forward to sharing our Sunday School talents through continued performances by the Children's Choir and Puppeteers, anticipating another SonRise service from our High School class and recognizing our graduates.

We will continue to focus on the following goals for 2026 for our Sunday School Program:

1. Continue to explore opportunities to grow and expand the Sunday School program to continue to increase attendance and welcome new families.
2. Look for outreach opportunities to add students 5th grade and higher to expand the Jr. and Sr. High Sunday School attendance and youth groups.
3. We will look to find a new Sunday School Coordinator for the 2026-2027 year, along with a new High School Sunday School Teacher.

Thank you to those leading the 25-26 Sunday School., led by Pastor Lisa Lopez-Meyer.

Respectfully submitted,

Staci Thompson

## **Youth Group Program**

The Youth Group program gathers youth (ages 13-18+) to pray, share what's going on, think about what Jesus has taught, act in love towards others, and just have fun together. Any teenager, whether they currently attend our church or not, is welcome to attend youth group.

During 2025 Youth Group met a couple of times a month, usually in the evening of the 2<sup>nd</sup> and 4<sup>th</sup> Sundays of the month. Regular meetings are in the Youth Room from 6:30 pm-8 pm, unless an outside activity is planned or a change in schedule is agreed.

Most of our meetings include eating together, giving thanks, sharing highs and lows, reading some Scripture and playing games, but we incorporate many other activities as well. In 2025 these included: Bible Trivia Games, making Valentine's Day notes and gifts for homebound Seniors, delivering the gifts for the nursing home, learning about the knitting ministry of the "Chicks with Sticks" and helping them knit or put tags on items, helping lead worship on Palm Sunday for Dimensions Living Winnebago residents, volunteering at Northern IL Food Bank, story-telling by the campfire, rollerskating, a couple of movie nights (one for fun, one for learning); several dinners at Culver's for connecting and brainstorming, a prayer-focused night, a trip to the Raven's Grin Inn in Mt. Carroll, and playing games with nursing home residents around the holidays.

As we have done for the last several years, we also attended the Fall Youth Retreat at Stronghold, where our teens had the opportunity to play and learn along with youth from other churches in our Presbytery and neighboring Presbyteries. Youth Group teens are also encouraged to participate in congregational life at many levels. This year they continued to serve as worship assistants, VBS volunteers, workcamp participants, and helpers during the Annual Turkey dinner.

MANY THANKS to our committed parents, chaperones and other supporters. Hats off to Teresa Ackerman and Stephanie Freimuth, who regularly serve as co-leaders and chaperones, doing a great job. Our gratitude also to the "Chicks with Sticks", who prepared a wonderful night teaching about their ministry, and to Tracy Hess Spickler, who served as an extra-adult on different occasions.

In 2026 we plan to continue meeting a couple of times a month, with a varied schedule of fellowship and service activities. Please invite the teens in your life to attend youth group! Parents, helpers or students can get Youth Group reminders by being added to the official Remind group list. Contact Pastor Lisa to get your number or email added to the list.

Last but not least, if you would like to contribute to making the Youth Group Program possible in the future, you can always make a designated financial gift for supplies, fees, etc. We are also always looking for adults (especially male leaders) willing to be leaders for outings, retreats or helpers during regular meetings.

## **Mission and Outreach Committee**

Purpose: To create opportunities to be the hands and feet of Christ as we provide for the needs of others. We partner with many other groups in the church.

### Monthly Mission and Outreach Projects:

- February – Youth group delivered Valentines to the residents of Dimensions Living Winnebago.
- June – Our (First TEAM) youth and adults participated in an annual mission trip through Group Mission Trips. Since 1997, we have participated in Workcamp experiences and have repaired homes for elderly, disabled, and low-income residents.
- August – Back to school coffee and donut holes were given to parents dropping off students at Simon Elementary.
- September- Participated in the school supply drive where school supplies are donated by the congregation and given to the area schools.
- October – We participated in Trunk or Treat and passed out treats to participating children.
- November/December – Operation Christmas Shoes was funded entirely through donations from our church family and provided 41 pairs of shoes to local children. Each child also received 2 pairs of socks. We were also able to provide a \$50 Sullivan's gift card to 32 families and purchase 11 \$15 gift cards for the food pantry.
- December:- Session approved contributions to Carpenter's Place, Remedies, Pecatonica Food Bank, Northern Illinois Food Bank, Rockford Rescue Mission, The Haven Network, and Rockhouse Kids.

### Ongoing Mission and Outreach Projects:

Chicks with Sticks – Group meets 2<sup>nd</sup> and 4<sup>th</sup> Tuesday of each month for fellowship and to work on knitting and crocheting projects. This group makes prayer shawls for members who are recovering from surgery or severe illness, baby hats and blankets for the NICU unit, outfits, blankets and hats for the Haven Networks angel babies, and items for the bazaar. Prayer shawls were also sent with the workcampers for their residents.

Food Bank – We have volunteers that serve on the third Wednesday each month at the Northern Illinois Food Bank. Tasks include stocking shelves, sorting food items, packaging food items and labeling. Some of the group volunteers on a weekly or biweekly basis as well.

Micro Pantry - Started in 2024, we now have a micro pantry on the south side of our building. Members of the congregation donate food and keep the pantry stocked. A mini fridge was recently donated to use for this outreach project. We had a dedication ceremony June 1, 2025.

### **Mission and Outreach Committee (continued)**

We have been blessed with a very supportive church family who contributes and assists with these projects. All are welcome to join and help even if it is for just one project.

Please contact Stephanie Freimuth if you have an idea for another outreach effort.

Respectfully submitted,

Stephanie Freimuth



## Trustees

The Board of Trustees oversees activities related to the operation, maintenance and safety of the church and grounds. Trustees serve a three-year term which allows time for learning and provides stability for the group. Church members' input regarding needs and preferences is collected and projects are prioritized based on their benefit to the entire congregation.

The 2025 board consisted of six members: Jason Ackerman, Brent Thompson, Rick Carr, Bruce Benning, Frank Finch and Gwen Vietmeier. Rick served as Moderator and Gwen as Secretary. Rick kept our team informed of completed repairs along with discussing future projects. Our monthly meetings were work meetings. Most tasks by our team involved regular maintenance of the building and grounds.

Following are highlights of the more involved projects our board undertook in 2025:

- The drain tile installed last year is working well. This year an epoxy finish was installed over the drain tile to complete the project.
- Replacement of all the kitchen ceiling tiles. The faucets and sprayer hoses were descaled and a leaky trap replaced. A splash guard was added to the utility sink.
- Elevator wiring and other parts were replaced, a new locking system installed and a service technician for maintenance. Weather stripping was added to the outside elevator door.
- Boiler maintenance included replacement of a sight glass and installation of new drain valves. The hot water heater was cleaned and reset and a new carbon dioxide sensor/smoke alarm was installed. A leak in the outside boiler room wall was sealed.
- Emergency lights were checked and light bulbs replaced in Fellowship Hall.
- The central air conditioners were serviced and one motor replaced.
- A new dehumidifier was purchased for the lower level.
- Yearly inspections were conducted on the fire extinguishers, boiler and elevator.
- Outside work included raking leaves, cleaning out flower beds, weeding and spreading mulch. We had three new trees planted. Thanks to Greg Rittmeyer for mowing and trimming the lawn and Joni and Bruce Benning for flower bed maintenance. We could always use extra hands in this area. Thanks to Brent Thompson for providing snow removal.
- We painted the front marquee and the storage shed.
- The tin roof panels were repainted and a new chimney cap installed with our thanks to Lisa and Tim Mitchell.
- We painted the Narthex ceiling and walls and also the Confirmation Room.

We thank outgoing Trustees Jason Ackerman and Brent Thompson for their outstanding service, and welcome incoming Trustees Lisa Mitchell and Jim Morrison. We will continue working on the upkeep of the church and grounds. Our goal is to provide a safe and suitable place to worship and continue the work of God's Kingdom in our community.

Respectfully submitted,

Gwen Vietmeier, Board of Trustees' Secretary

## **Memorial Committee Report**

The Memorial Committee oversees all memorial gifts given to the church. It makes sure designated gifts are used as directed and works with Session to decide how undesignated funds will be used for the betterment of the church. If no area of ministry or project has been designated in advance by the family of the deceased, monies are used for a specific need of the church.

Members and friends of the church who have passed are remembered during the worship service on the Sunday of Memorial Day Weekend. Memorial gifts are also dedicated at that time. Members of the congregation are welcome to contact the committee with suggestions of items that would benefit the congregation.

### **Deaths in the Church Family in 2025:**

Joe Coots 2/12/25  
Ann Mandeville 4/27/25  
Nancy Luna 5/16/25  
Kathryn Genandt 5/25  
Gene Gambrel 8/25/25  
Mary Ann Colburn 9/1/25  
Steve Meyers 9/19/25  
Jill Sunday 9/20/25

### **Memorials used in 2025:**

Jim Barker—Fall Youth Retreat and new rug for the PreK Sunday School Room  
Elaine Look—Confirmation Bibles  
Todd Weires—Christmas Shoes

Respectfully,

Joe Erb, Memorial Committee

## **Personnel Committee**

The Personnel Committee conducts personnel reviews, oversees the hiring for any open positions and makes recommendations to Session and the congregation about staff compensation and annual increases.

Pastor Lisa, Bill Newkirk and I met to discuss pastoral compensation, specifically the health insurance coverage for Pastor Lisa, as the premium for health insurance through the Board of Pensions for the plan we are currently providing is increasing significantly. Because Jonathan has insurance coverage through his employer, the plan including pastor + children (no spouse) is an option. This was agreeable to Pastor Lisa and has the least increase in premium for us. (The increased premium are 1.91% over last year's total compensation package.)

In October, Norman Dean and I conducted annual reviews with Pastor Lisa and Office Administrator, Betsy Carr. Pastor Lisa joined us for the review with Music and Choir Director, Sharon Smith and Janitor, Mary Gross.

During Pastor Lisa's review we discussed ways to improve church attendance. She suggested that an opportunity for increased commitment the church would be to offer another Sunday School opportunity for adults, which she has started this fall. She continues to offer seasonal Bible Studies and lead the Youth Group, among other responsibilities.

Church Secretary Betsy Carr continues to efficiently do her job.

Choir Director Sharon Smith continues to try to recruit additional choir members, but the choir continues to be small. A concern is the lack of new accompanists. We are grateful to have a choir and the accompanists that we have, including someone that plays the organ monthly!

Janitor Mary Gross feels things are going well. She would like a smaller vacuum to more easily vacuum under the pews.

Due to expenses exceeding revenues year-to-date, all employees were informed that there will be no salary or wage increases for calendar year 2026. (Approved at the October 6, 2025 Session Meeting.) Pastor Lisa's compensation package, with increase only in the medical insurance premium, was approved at the November 16, 2025 Congregational Meeting.

Respectfully submitted,

Sue Jansen, Personnel Chair

## Presbyterian Women/Ruth Circle

The PW Purpose is “*...to nurture our faith through prayer and Bible study; to support the mission of the church worldwide, to work for justice and peace, and to build an inclusive caring community of women that strengthens the Presbyterian Church (USA) and witnesses to the promise of God’s Kingdom.*”

Presbyterian Women/Ruth Circle is comprised of all the women of the church who wish to participate. We meet on the third Tuesday of the month, generally in the fellowship hall.

Our mission projects this year included the following:

- In February the Puppeteers did a skit for Church World Service Blanket Sunday. We collected \$540 in donations and contributed an additional \$100.
- For March we collected \$520 in donations to support the Birthday Offering and contributed an additional \$100.
- In May and June church members contributed \$1,525 for Church World Service Hygiene and School Kits to help those affected by disaster or poverty.
- In October, the Heslop and Heeren families prepared a wonderful turkey dinner serving 318 total. A big thank you to everyone who helped in any way with this endeavor.
- In November, Kris Bomgarden coordinated Thank Offering Sunday with a speaker from Bread for the World, which leads advocacy efforts to provide food to the needy. Terry Schweitz, Frank Finch and Angelica Storey were presented Honorary Lifetime Presbyterian Women Memberships for their dedication and service to our church.

Supporting our local church and community:

- Donations were made to Chicks with Sticks and to FIRST TEAM.
- Contributed \$750 to the Operation Christmas Shoes.
- Purchased 48 Bibles for the Rockford Rescue Mission.
- Purchased a commercial mixer and two signboards to advertise church events.
- Hosted a Celebration of Life for Jill Sunday, past PW Moderator.
- Provided support for five other funeral luncheons.
- Staffed the kitchen for Vacation Bible School.
- Kris Bomgarden, Avis Lind and Gwen Vietmeier led the fall bazaar.
- Avis Lind, Cindy Erb, Gwen Vietmeier & Sue Jansen led the Cookie Walk.
- Avis Lind made 59 angel ornaments to decorate the angel tree in the side room.

We depend on members of the congregation to achieve our goals. Thank you for your support!

Respectfully submitted,

Sue Jansen, Moderator and Karen Finch, Vice Moderator

**PRESBYTERIAN WOMEN/RUTH CIRCLE**  
**Income/Expense**  
**and Asset Summaries 2025**

	\$ 9,736.50
<b>Income</b>	
Hunger Offering Collection	93.92
Blanket Sunday Donations	540.00
Birthday Sunday Donations	520.00
Least Coin	21.85
PW/Ruth Circle Dues	155.80
Funerals/Birthdays	525.00
Turkey Dinner Ticket Sales	4,794.00
Turkey Dinner Donations and Left overs	50.00
Bazaar/mini bazaar	1,013.25
Turkey Dinner & Mini bazaar starting cash	350.00
Thank Offering collection	593.00
Memory Angels	590.00
Donations for CWS kits	1,565.00
Cookie Walk/Mini Bazaar	1,070.50
Sunshine	83.95
Memorial for Jill Sunday	500.00
Total Revenue	\$ 12,466.27
<b>Expenses</b>	
Synod of Lincoln Trails Worldwide Mission	507.50
Sam's Club Membership	47.50
Addition to CD 98837 (Memory Angel income 2025)	590.00
Kitchen Supplies, misc. supplies, advertising, gifts	440.30
Equipment (stand mixer and signs)	1,857.12
First Team - Local Mission - Work Camp donation	500.00
Chicks with Sticks donation for yarn	200.00
Birthday Offering + \$100	620.00
Least Coin	21.85
Hunger	93.92
One Great Hour of Sharing	100.00
CWS/Blanket Offering plus \$100 donation	640.00
Church World Service Kit donation	1,565.00
Rockford Rescue Mission - Bibles	477.12
Turkey Dinner & Mini Bazaar starting cash	350.00
Turkey Dinner Expenses	1,227.29
Altar Flowers - Special Service	40.00
Honorary Life Memberships	285.00
Thank Offering- Speaker- Bread for Life	150.00
Thank Offering - transfer donations plus \$150 donation	743.00
Kemmerer Village annual donation \$100	100.00
Donation toward shoes/food for needy families	750.00
Bank fees	3.20
Celebration of Life Luncheon for Jill Sunday	122.86
Total Expenses	11,431.66
<b>Revenue and beginning balance less expenses</b>	<b>\$ 10,771.11</b>

**PRESBYTERIAN WOMEN/RUTH CIRCLE  
Income/Expense  
and Asset Summaries 2025**

10771.11 checking account balance  
1,048.10 Westphal savings  
10,292.33 CD98837 Fund for Future

\$ 22,111.54 Total checking and savings on deposit

Bazaar/Mini-Bazaar		Turkey Dinner		Memory Angels	
Receipts	1013.25	Tickets &	4794.00	Receipts	590.00
Expenses		Donations	50.00	expenses	
Profit	1013.25	Gross income	4844.00	Profit	590.00
		Expenses	1227.29		
		Profit	3616.71		

## Workcamp Financial Report

### **Income**

Church Budget Contribution	\$ 1750.00
Shares and Donations	\$ 4400.00
Camper Deposits and Payments	\$ 2518.00
Culver's Share Night	\$ 512.84
Donations for meals	\$ 450.00
PW Donation	\$ 500.00
Rummage Sale	\$ 745.99
 Total Income	 \$10876.83

### **Expenses**

GMT Camper fees	\$ 6576.00
Gas	\$ 448.50
Passenger Rental Van	\$ 1281.63
Cargo Van	\$ 694.92
Church Tee Shirt and hats	\$ 324.60
Background checks	\$ 7.72
Travel Meals (2) & Wednesday dinner	\$ 489.60
Supplies	\$ 57.10
Hotel rooms (4)	\$ 600.38
Community Gift - Backpacks for school children	\$ 95.60
Tollway fees	\$ 6.00
Wednesday Activity	\$ 184.17
Shareholder dinner /postage	\$ 275.80
 Total Expenses	 \$11042.32
Balance as of 12/21/2025	\$ 2926.51
Rita Mitchell - memorial bucket expenses were \$239.93 remaining balance	\$ 3715.48

Respectfully submitted,

Barb Whitney

**First Presbyterian Church**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
Vanguard Money Market				
Emergency Money Market	10,464.33	0.00	10,464.33	100.0%
Building Money Market	22,072.38	0.00	22,072.38	100.0%
Memorial Money Market	156,047.21	0.00	156,047.21	100.0%
Total Vanguard Money Market	188,583.92	0.00	188,583.92	100.0%
Cash - general-0579	26,836.23	54,678.90	-27,842.67	-50.9%
Cash - building fund-0119	0.00	19,670.74	-19,670.74	-100.0%
Cash - Deacons	503.09	478.44	24.65	5.2%
Cash - Deacons savings	1,202.15	1,202.03	0.12	0.0%
Cash - emergency fund-2518	0.00	10,463.50	-10,463.50	-100.0%
Cash - memorial fund	0.00	41,133.37	-41,133.37	-100.0%
Cash - workcamp 3921	2,926.51	852.00	2,074.51	243.5%
Cash - Work Camp Memorial 5574	3,715.48	3,955.02	-239.54	-6.1%
Certificate deposit - 87019	20,000.00	20,000.00	0.00	0.0%
Certificate deposit - Hurd	3,031.59	3,031.59	0.00	0.0%
Petty cash	4.65	6.15	-1.50	-24.4%
Total Checking/Savings	246,803.62	155,471.74	91,331.88	58.8%
Other Current Assets				
Manse Fund	447,041.34	404,462.65	42,578.69	10.5%
New Covenant Funds-McGeachy 1	39,706.45	35,913.78	3,792.67	10.6%
New Covenant Funds-McGeachy 2	4,673.63	4,508.19	165.44	3.7%
Total Other Current Assets	491,421.42	444,884.62	46,536.80	10.5%
Total Current Assets	738,225.04	600,356.36	137,868.68	23.0%
Other Assets				
Due from Pastor - Housing Loan	20,000.00	20,000.00	0.00	0.0%
Total Other Assets	20,000.00	20,000.00	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>758,225.04</b>	<b>620,356.36</b>	<b>137,868.68</b>	<b>22.2%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
FSA Payable	4,416.71	4,500.04	-83.33	-1.9%
Accrued fica & fed.	2,063.69	2,061.85	1.84	0.1%
Total Other Current Liabilities	6,480.40	6,561.89	-81.49	-1.2%
Total Current Liabilities	6,480.40	6,561.89	-81.49	-1.2%
Total Liabilities	6,480.40	6,561.89	-81.49	-1.2%
Equity				
Perm. Restricted - McGeachy	10,000.00	10,000.00	0.00	0.0%
Unrestricted Net Assets	226,101.04	226,101.04	0.00	0.0%
Unrestricted Retained Earnings	377,693.43	349,123.19	28,570.24	8.2%
Net Income	137,950.17	28,570.24	109,379.93	382.9%
Total Equity	751,744.64	613,794.47	137,950.17	22.5%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>758,225.04</b>	<b>620,356.36</b>	<b>137,868.68</b>	<b>22.2%</b>

**First Presbyterian Church**  
**Profit & Loss Prev Year Comparison**  
**January through December 2025**

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	Jan - Dec 25	Jan - Dec 24	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Uncategorized Income</b>	0.00	0.00	0.00	0.0%
<b>Miscellaneous income</b>	988.77	355.43	633.34	178.2%
<b>Restricted General Income</b>				
<b>Bulletin donations</b>	20.00	20.00	0.00	0.0%
<b>Dividend</b>	12,623.36	10,149.51	2,473.85	24.4%
<b>Interest income</b>	2,787.20	1,640.18	1,147.02	69.9%
<b>Loose offering</b>	1,352.00	1,617.65	-265.65	-16.4%
<b>Per capita</b>	2,034.80	2,231.00	-196.20	-8.8%
<b>Total Restricted General Income</b>	18,817.36	15,658.34	3,159.02	20.2%
<b>Restricted Special Offerings</b>				
<b>Christmas Joy</b>	130.00	325.00	-195.00	-60.0%
<b>One Great Hour of Sharing</b>	296.00	1,386.08	-1,090.08	-78.6%
<b>Special offering - alter flower</b>	807.00	951.00	-144.00	-15.1%
<b>Special offerings - other</b>	5,583.12	7,141.00	-1,557.88	-21.8%
<b>Winnebago Safe Storage</b>	9,450.00	12,600.00	-3,150.00	-25.0%
<b>Youth group</b>	0.00	375.00	-375.00	-100.0%
<b>Total Restricted Special Offerings</b>	16,266.12	22,778.08	-6,511.96	-28.6%
<b>Unrestricted Pledge Envelopes</b>	145,643.33	155,069.50	-9,426.17	-6.1%
<b>Total Income</b>	181,715.58	193,861.35	-12,145.77	-6.3%
<b>Expense</b>				
<b>Uncategorized Expense</b>	0.00	0.00	0.00	0.0%
<b>Deacon expense</b>	1,775.35	2,192.42	-417.07	-19.0%
<b>Education expenses</b>				
<b>Work Camp</b>	1,750.00	1,750.00	0.00	0.0%
<b>Adult spiritual development</b>	0.00	0.00	0.00	0.0%
<b>Christian education</b>	2,604.69	3,288.61	-683.92	-20.8%
<b>Vacation Bible School</b>	1,079.70	238.46	841.24	352.8%
<b>Youth group activities</b>	1,183.46	1,865.32	-681.86	-36.6%
<b>Total Education expenses</b>	6,617.85	7,142.39	-524.54	-7.3%
<b>Facility maintenance</b>				
<b>Building maintenance</b>	4,644.53	10,171.78	-5,527.25	-54.3%
<b>Custodial supplies</b>	345.89	709.79	-363.90	-51.3%
<b>Elevator expenses</b>	1,140.71	1,450.40	-309.69	-21.4%
<b>Grounds care</b>	751.00	556.52	194.48	35.0%
<b>Organ/piano maintenance</b>	608.00	608.00	0.00	0.0%
<b>Facility maintenance - Other</b>	19.98	5,599.00	-5,579.02	-99.6%
<b>Total Facility maintenance</b>	7,510.11	19,095.49	-11,585.38	-60.7%
<b>Insurance</b>	9,347.75	10,059.00	-711.25	-7.1%
<b>Mission expenses</b>				
<b>Shared Missions - Blackhawk Pre</b>	500.00	500.00	0.00	0.0%
<b>Local mission</b>	5,703.73	7,199.32	-1,495.59	-20.8%
<b>Total Mission expenses</b>	6,203.73	7,699.32	-1,495.59	-19.4%
<b>Office expense</b>				
<b>Copier equipment maintenance</b>	3,129.89	2,946.09	183.80	6.2%
<b>Marketing</b>	341.60	3,242.00	-2,900.40	-89.5%
<b>Miscellaneous expenses</b>	205.24	0.00	205.24	100.0%
<b>Office supplies</b>	2,289.10	1,844.68	444.42	24.1%
<b>Postage</b>	620.00	1,659.99	-1,039.99	-62.7%
<b>Total Office expense</b>	6,585.83	9,692.76	-3,106.93	-32.1%
<b>Personnel expense</b>				
<b>Other personnel expense</b>				
<b>Mileage allocation</b>	150.08	81.74	68.34	83.6%
<b>Accompanist fees</b>	8,235.52	7,110.66	1,124.86	15.8%
<b>Church secretary salary</b>	16,490.66	15,632.86	857.80	5.5%
<b>Custodian salary</b>	4,725.33	4,646.20	79.13	1.7%
<b>Gifts/bonuses</b>	700.00	1,269.49	-569.49	-44.9%
<b>Payroll tax expense</b>	1,331.34	1,195.92	135.42	11.3%
<b>Projectionist</b>	1,040.00	576.07	463.93	80.5%
<b>Pulpit supply fees</b>	350.92	918.50	-567.58	-61.8%
<b>Total Other personnel expense</b>	33,023.85	31,431.44	1,592.41	5.1%
<b>Pastor salary &amp; benefits</b>				
<b>Cash salary</b>	40,739.52	38,172.60	2,566.92	6.7%
<b>Cont Ed/Professional Exp</b>	293.45	266.80	26.65	10.0%
<b>Housing allowance</b>	26,000.04	26,000.00	0.04	0.0%
<b>Medical expense reimbursement</b>	617.52	1,557.74	-940.22	-60.4%
<b>Pension &amp; major medical</b>	24,449.16	23,248.80	1,200.36	5.2%
<b>Total Pastor salary &amp; benefits</b>	92,099.69	89,245.94	2,853.75	3.2%
<b>Total Personnel expense</b>	125,123.54	120,677.38	4,446.16	3.7%
<b>Presbytery</b>				
<b>Per capita payment</b>	2,078.80	2,140.00	-61.20	-2.9%
<b>Total Presbytery</b>	2,078.80	2,140.00	-61.20	-2.9%

	Jan - Dec 25	Jan - Dec 24	\$ Change	% Change
<b>Special offering disbursement</b>				
Christmas Joy	300.00	140.00	160.00	114.3%
One Great Hour Sharing	0.00	1,386.08	-1,386.08	-100.0%
Special offering disbursement - Other	436.00	2,708.00	-2,272.00	-83.9%
<b>Total Special offering disbursement</b>	<b>736.00</b>	<b>4,234.08</b>	<b>-3,498.08</b>	<b>-82.6%</b>
<b>Utilities</b>				
Electric	5,862.01	5,154.04	707.97	13.7%
Gas	4,487.12	3,703.39	783.73	21.2%
Telephone and internet	3,900.65	3,252.34	648.31	19.9%
Water	289.93	251.61	38.32	15.2%
Utilities - Other	125.79	100.52	25.27	25.1%
<b>Total Utilities</b>	<b>14,665.50</b>	<b>12,461.90</b>	<b>2,203.60</b>	<b>17.7%</b>
<b>Worship expense</b>				
Fellowship	867.75	0.00	867.75	100.0%
Technology	250.70	654.49	-403.79	-61.7%
Flowers	1,016.75	838.00	178.75	21.3%
Music	741.46	1,129.79	-388.33	-34.4%
Worship expense	864.31	2,273.70	-1,409.39	-62.0%
<b>Total Worship expense</b>	<b>3,740.97</b>	<b>4,895.98</b>	<b>-1,155.01</b>	<b>-23.6%</b>
<b>Total Expense</b>	<b>184,385.43</b>	<b>200,290.72</b>	<b>-15,905.29</b>	<b>-7.9%</b>
<b>Net Ordinary Income</b>	<b>-2,669.85</b>	<b>-6,429.37</b>	<b>3,759.52</b>	<b>58.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Memorial contributions	106,380.00	8,572.00	97,808.00	1,141.0%
Unrealized (gain) loss invest.	33,913.44	32,825.88	1,087.56	3.3%
Workcamp	12,507.22	9,319.96	3,187.26	34.2%
<b>Total Other Income</b>	<b>152,800.66</b>	<b>50,717.84</b>	<b>102,082.82</b>	<b>201.3%</b>
<b>Other Expense</b>				
Memorial purchases	898.39	2,893.93	-1,995.54	-69.0%
Work camp	11,282.25	12,824.30	-1,542.05	-12.0%
<b>Total Other Expense</b>	<b>12,180.64</b>	<b>15,718.23</b>	<b>-3,537.59</b>	<b>-22.5%</b>
<b>Net Other Income</b>	<b>140,620.02</b>	<b>34,999.61</b>	<b>105,620.41</b>	<b>301.8%</b>
<b>Net Income</b>	<b>137,950.17</b>	<b>28,570.24</b>	<b>109,379.93</b>	<b>382.9%</b>

# First Presbyterian Church of Winnebago

## 2026 Budget

	<u>2024</u>				<u>2026</u>
	<u>2024 Budget</u>	<u>Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Unrestricted Pledge Envelopes</b>	153,000	155,070	153,000	145,643	157,500
<b>Restricted General Income</b>					
<b>Miscellaneous income</b>	500	730	550	989	550
<b>Bulletin donations</b>	250	20	-	20	-
<b>Interest/dividend income</b>	7,500	11,790	7,500	15,410	7,500
<b>Loose offering</b>	2,000	1,618	1,500	1,352	1,500
<b>Special offering - altar flowers</b>	750	951	900	807	900
<b>Sunday school</b>	100	-	50	-	50
<b>Winnebago Safe Storage</b>	12,600	12,600	12,600	9,450	12,600
<b>Total Restricted General Income</b>	23,700	27,709	23,100	28,028	23,100
<b>Total Income</b>	176,700	182,779	176,100	173,671	180,600
<b>Expense</b>					
<b>Deacon expense</b>					
<b>Deacon ministries</b>	1,800	2,192	1,800	1,775	1,800
<b>Total Deacon expense</b>	1,800	2,192	1,800	1,775	1,800
<b>Education expenses</b>					
<b>Christian education</b>	2,500	3,289	2,500	2,605	3,500
<b>Vacation Bible School</b>	750	238	750	1,080	1,000
<b>Work Camp</b>	1,750	1,750	1,750	1,750	1,750
<b>Youth Group Activities</b>	1,200	1,865	1,200	1,183	1,200
<b>Total Education expenses</b>	6,200	7,142	6,200	6,618	7,450
<b>Facility maintenance</b>					
<b>Building maintenance</b>	7,500	17,221	7,500	5,805	7,500
<b>Grounds and landscaping</b>	1,000	557	800	751	800
<b>Custodial supplies</b>	400	710	400	346	400
<b>Organ/piano maintenance</b>	1,000	608	1,000	608	1,000
<b>Total Facility maintenance</b>	9,900	19,096	9,700	7,510	9,700
<b>Insurance</b>	8,000	10,059	10,500	9,348	10,500
<b>Mission expenses</b>					
<b>Local mission</b>	3,500	7,199	3,000	5,704	3,000
<b>Shared Mission Giving to BP</b>	-	500	500	500	500
<b>Total Mission expenses</b>	3,500	7,699	3,500	6,204	3,500
<b>Office expense</b>					
<b>Copier equipment maintenance</b>	2,400	2,946	2,800	3,130	2,400
<b>Miscellaneous expenses</b>	500	-	500	204	350
<b>Office supplies</b>	1,000	1,845	1,000	2,289	1,750
<b>Postage</b>	1,100	1,660	1,250	620	1,600
<b>Marketing</b>	750	3,242	750	342	750
<b>Total Office expense</b>	5,750	9,693	6,300	6,585	6,850
<b>Personnel expense</b>					
<b>Other personnel expense</b>					
<b>Accompanist/Music Director</b>	7,500	7,111	7,800	8,236	7,800
<b>Church secretary salary</b>	16,850	15,633	16,850	16,491	16,850
<b>Custodian salary</b>	5,000	4,646	5,000	4,725	5,000
<b>Gifts/bonuses</b>	1,800	1,269	1,800	700	1,800
<b>Payroll tax expense</b>	1,300	1,196	1,300	1,331	1,300
<b>Projectionist</b>	1,000	576	1,000	1,040	1,000
<b>Mileage allocation</b>	-	82	-	150	150
<b>Pulpit supply fees</b>	900	918	900	351	2,000
<b>Total Other personnel expense</b>	34,350	31,431	34,650	33,024	35,900

# First Presbyterian Church of Winnebago

## 2026 Budget

	<u>2024</u>				<u>2026</u>
	<u>2024 Budget</u>	<u>Actual</u>	<u>2025 Budget</u>	<u>2025 Actual</u>	<u>2026 Budget</u>
<b>Pastor salary &amp; benefits</b>					
Effective Salary (Cash + Housing)	59,612	59,612	61,997	61,997	61,997
SECA Supplement	4,560	4,560	4,743	4,743	4,743
Professional Expenses	5,400	267	5,400	293	5,400
Medical expense reimburse	3,577	1,558	3,720	618	3,720
Pension & major medical	23,249	23,249	25,069	24,449	26,999
<b>Total Pastor salary &amp; benefits</b>	<b>96,398</b>	<b>89,246</b>	<b>100,929</b>	<b>92,100</b>	<b>102,859</b>
<b>Total Personnel expense</b>	<b>130,748</b>	<b>120,677</b>	<b>135,579</b>	<b>125,124</b>	<b>138,759</b>
<b>Utilities</b>					
Electric	4,500	5,154	5,750	5,862	5,750
Gas	6,200	3,703	4,750	4,487	4,750
Telephone and internet	2,800	3,252	3,100	3,900	3,100
Water and garbage	400	353	400	416	400
<b>Total Utilities</b>	<b>13,900</b>	<b>12,462</b>	<b>14,000</b>	<b>14,665</b>	<b>14,000</b>
<b>Worship expense</b>					
Bulletins	650	-	500	-	500
Flowers	750	838	750	1,017	750
Music	250	1,130	500	741	300
Technology	1,250	654	1,250	251	1,000
Fellowship	600	-	600	868	900
Worship expense	2,400	2,276	2,400	864	2,400
<b>Total Worship expense</b>	<b>5,900</b>	<b>4,898</b>	<b>6,000</b>	<b>3,741</b>	<b>5,850</b>
<b>Total Expense</b>	<b>185,698</b>	<b>193,918</b>	<b>193,579</b>	<b>181,570</b>	<b>198,409</b>
<b>Net Ordinary Income</b>	<b>(8,998)</b>	<b>(11,139)</b>	<b>(17,479)</b>	<b>(7,899)</b>	<b>(17,809)</b>
<b>Special Offerings and Disbursements</b>					
<b>Restricted Special Offerings</b>					
Christmas Joy	100	325	25	130	25
Pentecost Offering	100	-	25	-	25
Initial Offering	100	-	-	-	-
One Great Hour of Sharing	1,000	1,386	1,500	296	1,500
Special offerings - other	2,000	7,141	4,000	5,583	4,000
Per capita	3,000	2,231	2,500	2,035	2,500
<b>Total Restricted Special Offerings</b>	<b>6,300</b>	<b>11,083</b>	<b>8,050</b>	<b>8,044</b>	<b>8,050</b>
<b>Presbytery</b>					
Per capita payment	3,000	2,140	2,500	2,079	2,500
Presbtery - other	-	-	-	-	-
<b>Total Presbytery</b>	<b>3,000</b>	<b>2,140</b>	<b>2,500</b>	<b>2,079</b>	<b>2,500</b>
<b>Special offering disbursement</b>					
Christmas Joy	100	140	25	300	25
Pentecost Offering	100	-	25	-	25
Other	2,100	2,708	4,000	436	4,000
One Great Hour of Sharing	1,000	1,386	1,500	-	1,500
<b>Total Special offering disbursement</b>	<b>3,300</b>	<b>4,234</b>	<b>5,550</b>	<b>736</b>	<b>5,550</b>
<b>Net Special Offerings and Disbursements</b>	<b>-</b>	<b>4,709</b>	<b>-</b>	<b>5,229</b>	<b>-</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
Memorial Contributions	-	8,572	-	106,380	-
Workcamp income	-	9,320	-	12,507	-
Unrealized gain (loss) on invest.	8,998	32,826	17,479	33,913	17,809
<b>Other Expense</b>					
Memorial Purchases	-	(2,894)	-	(898)	-
Workcamp expense	-	(12,824)	-	(11,282)	-
<b>Total Other Income (Expense)</b>	<b>8,998</b>	<b>35,000</b>	<b>17,479</b>	<b>140,620</b>	<b>17,809</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>28,570</b>	<b>0</b>	<b>137,950</b>	<b>0</b>

## **Explanation of Special Funds**

General Fund: All transactions go through this account. Weekly collections and bills paid, as well as transfer to special accounts.

Building Fund: This was originally set up to accumulate funds for special or major repairs that come up for our current church. Each month \$200 is transferred out of the general fund to this account. In 2022, Session agreed to use the building fund for expenditures over \$2,500 in a single transaction.

Emergency Fund: This fund was set up to help people in need as emergencies arise. It was set up to be used according to Outreach recommendations. If anyone knows of special needs, they should contact the Pastor or a member of the Session. Money given from this fund is to be kept confidential, with no names mentioned, unless it is for a fundraiser, etc. It is usually listed in reports as local family outreach.

Vanguard Investment Fund (formerly the Manse Fund): The church sold a Manse and the funds were deposited into an investment account to be used for pastoral housing allowance. A greater amount of pastoral housing allowance has been paid than the restricted balance of this fund, thus it is an unrestricted investment fund. Funds are added to or removed from this fund at the discretion of Session to meet operational needs.

Memorial Funds: Memorial money is held in this fund until it is designated for something.

Ken Hurd Chimes: Memorial was set up to be used to maintain our chimes as needed.

Deacons: Deacons are now a line item on the budget. They have their own accounts and are responsible for how this money is spent.

United Presbyterian Women: These accounts are separate from the church account. The Presbyterian Women have the determination on how the monies are spent.