

First Presbyterian Church
Statement of Activities - General Fund
December 31, 2025

	Year to Date 2024	Year to Date 2025	Annual Budget	Annual Budget 2026
INCOME				
Offering Income	700,111.94	699,545.65	717,570.00	718,000.00
Other Income	200,060.12	151,711.13	102,300.00	103,300.00
Support & Endowment Income	20,985.14	20,596.02	21,500.00	21,500.00
TOTAL INCOME	921,157.20	A 871,852.80	841,370.00	842,800.00
EXPENSES				
Personnel	654,306.79	602,404.74	611,087.34	512,717.00
Per Capita Assessment	28,050.00	25,850.00	25,850.00	25,750.00
Presbyterian Missions	18,800.00	18,800.00	18,800.00	19,000.00
Local Missions	23,838.18	27,449.80	24,570.00	24,600.00
Building & Grounds	216,421.98	191,931.55	198,766.00	190,000.00
Office/Technology	34,427.57	35,057.85	30,825.00	37,850.00
Session	8,846.78	2,310.16	750.00	1,250.00
Baker Downer		40,465.28	39,570.00	39,570.00
Worship	17,325.17	17,611.27	15,000.00	13,000.00
Connectivity	3,661.90	1,664.51	2,000.00	2,000.00
Children	3,279.70	3,417.21	3,850.00	2,950.00
Adult Ministry	1,641.85	1,187.53	1,425.00	2,800.00
Youth	3,367.50	4,076.17	3,500.00	4,000.00
Young Adult Ministry	0.00	0.00	250.00	250.00
TOTAL EXPENSES	1,013,967.42	972,226.07	976,243.34	875,737.00
Total Income - Total Expenses	-92,810.22	C -100,373.27	-134,873.34	-32,937.00
	-92,810.22	-100,373.27		
INSURANCE CLAIM PROCEEDS/REPAIRS				
Insurance Proceeds	23,246.65	11,141.76		
Insurance Repairs	-715.83	-38,672.58		
Net Proceeds/Repairs	22,530.82	-27,530.82		
GRAND TOTAL INCOME - EXPENSES:	-70,279.40	-127,904.09		



A If you factor out the deficit reduction income we received from the Endowment, 2024 income was \$817,157.20 and 2025 income was \$836,852.80.

B Substitute musician funds were shifted to Personnel.

C If you factor out the deficit reduction income we received from the Endowment, the 2024 deficit was -\$196,810.22 and the 2025 deficit was -\$135,373.27.



We are already experiencing a decrease in Building and Grounds budget costs thanks to the Shine On Legacy Campaign. The B&G budget for 2026 is \$200,000. A \$10,000 allocation has been applied to the line item from the Shine On Legacy Endowment.



SHINE ON CAMPAIGN

Commitments

Shine On Today	\$	720,181	
Shine On Legacy	\$	1,409,100	
650 2nd Ave. Fund	\$	100,000	
Prior Gifts Rec'd	\$	41,550	
Grant	\$	175,000	
Total Commitments To Date	\$	2,445,831	117 pledging units
Total Shine On Goal		\$3,000,000	

Dollars rec'd to date:

Shine On Today	\$	391,185
Shine On Legacy	\$	352,985
650 2nd Ave. Fund	\$	60,000
Total Received to date	\$	804,170

Total funds received to date do not include the National Grant. In December, we successfully completed the application for the first disbursement. Those funds are expected to be received in late January.

FPC ENDOWMENT

Balance EOY 2024	\$	1,800,000
Balance EOY 2025`	\$	2,400,000 Unrestricted \$104,000