# 2026 BUDGET

## GENERAL FUND

| Income | Actual 2022 | | Actual 2023 | | 2024 Actual | | 2025 Budget | 2026 Budget | | Jan - Oct 2025 | Jan - Oct 2024 | Variance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sunday Offerings (Sunday Worship) | $ 90,844.70 | | $ 98,928 | | $ 113,387.03 | | | $ 114,476 | | $ 80,800 | $ 86,303 | |
| General Offerings (other than Sunday) | $ 112,352.38 | $ 203,197 | $ 150,380 | $ 249,308 | $ 102,087.22 | $ 215,474 | $ 283,719 | $ 164,485 | $ 278,962 | $ 100,005 | $ 46,032 | |
| Children and Youth Ministry | $ 2,000.00 | | | | $ 2,000.00 | 31.67% | | | | | | |
| Landscape Beautififcation Fund | $ 50.00 | | | | | | | | | | | |
| Day School Rent | $ 38,150.00 | | $ 37,800 | | $ 37,800.00 | | $ 37,800 | $ 38,745 | | $ 31,500 | $ 31,500 | |
| Cemetery Association | $ 3,100.00 | | $ 3,000 | | $ 3,250.00 | | $ 3,000 | $ 6,000 | | | | |
| Interest | $ 1,607.67 | | $ 5,137 | | $ 6,268.73 | | $ 4,000 | $ 6,000 | | $ 5,186 | $ 4,517 | |
| Other Receipts (weddings, Kroger, etc) | $ 2,929.52 | | $ 1,838 | | $ 3,458.88 | | $ 4,000 | $ 3,500 | | $ 3,443 | $ 353 | |
| **Total General Fund Income** | **$ 251,034.27** | | **$ 297,084** | | **$ 268,251.86** | | **$ 332,519** | **$ 333,207** | | $ 220,934 | $ 168,705 | $ 52,229 |
| **Expenses** | | | | | | | | | | | | |
| Salaries | | | | | | | | | | | | |
| Pastor | $ 42,000.00 | | | | $ - | | $ 48,825 | $ 50,290 | | $ 40,688 | | |
| Pastor Housing Allowance | $ 22,321.64 | | $ 16,667 | | $ 32,083.26 | | $ 36,750 | $ 37,853 | | $ 30,625 | $ 26,250 | |
| Supplement for Social Security Tax | | | $ 4,204 | | $ 5,715.16 | | $ 6,546 | $ 6,742 | | $ 5,455 | | |
| Pastor Medical/Pension/Dental/Life* | $ 23,151.23 | | $ 22,878 | | $ 31,320.23 | | $ 35,135 | $ 37,000 | | $ 26,395 | $ 30,306 | |
| Pastor Retirement Match Expense | $ 1,090.88 | | $ 2,059 | | $ - | | $ - | | | $ - | $ - | |
| Pastor Travel Expenses | | | $ 1,965 | | $ 1,026.44 | | $ 3,000 | $ 1,500 | | | $ 1,026 | |
| Pastor Continuing Education | | | $ 1,255 | | $ - | | $ 1,000 | $ - | | | | |
| Pastor Moving Expenses | $ 3,276.25 | | $ - | | $ 5,000.00 | | $ - | $ - | | | $ 5,000 | |
| Pastor Professional Expenses | $ 2,124.08 | | $ 1,663 | | $ 1,346.02 | | $ 3,000 | $ 3,500 | | $ 3,380 | $ 1,032 | |
| Total Terms of Call | $ 93,964.08 | | $ 50,691 | | $ 76,491.11 | | $ 134,256 | $ 136,885 | | $ 106,543 | $ 63,614 | |
| Staff | | | | | | | | | | | | |
| Organist/Music director | | | | | $ - | | $ 14,816 | $ 15,260 | | $ 12,347 | | |
| Custodian | | | | | $ - | | $ 10,000 | $ 8,000 | | $ 5,725 | | |
| Children/Youth Coordinator | | | | | $ - | | $ 17,715 | $ 18,246 | | $ 9,163 | | |
| Admin Assistant | | | | | | w/ Benefits | $ 50,418 | $ 44,000 | | $ 34,213 | | |
| Admin Assistant Benefits | | | | | $ - | | $ - | $ 9,064 | | $ 6,856 | | |
| Nursery Caregivers | | | | | $ - | | $ 11,400 | $ 11,400 | | $ 8,400 | | |
| **Total Salaries** | $ 75,279.99 | | $ 118,621 | | $ 131,999.46 | | $ 104,349 | $ 105,971 | | $ 76,703 | $ 107,932 | |
| Employee Benefits | | | | | | | | | | | | |
| Pastor Emeritus Medical/Dental | $ 125.00 | | $ - | | $ - | | $ - | $ - | | $ - | $ - | |
| **Total Benefits** | $ 125.00 | | $ - | | $ - | | $ - | | | $ - | $ - | |
| Payroll Taxes | $ 6,656.94 | | $ 9,280 | | $ 9,983.71 | | $ 10,309 | $ 6,851 | | $ 4,959 | $ 8,257 | |

| | Actual 2022 | Actual 2023 | 2024 Actual | 2025 Budget | 2026 Budget | Jan - Oct 2025 | Jan - Oct 2024 | |
|---|---|---|---|---|---|---|---|---|
| Contract Services | | | | | | | | |
| Honoraria | $ 3,510.00 | $ 2,390 | $ 737.93 | $ 3,600 | $ 3,500 | $ 2,100 | $ 488 | |
| Accounting | $ 7,634.52 | $ 7,395 | $ 7,304.50 | $ 7,005 | $ 7,000 | $ 6,656 | $ 6,133 | |
| **Total Contract Services** | $ 11,144.52 | $ 9,785 | $ 8,042.43 | $ 10,605 | $ 10,500 | $ 8,756 | $ 6,620 | |
| Operating Expenses | | | | | | | | |
| Lawncare and Grounds | $ 2,239.00 | $ 27,811 | $ 16,355.77 | $ 15,000 | $ 15,000 | $ 12,327 | $ 12,975 | |
| Insurance | $ 13,624.09 | $ 14,527 | $ 17,435.99 | $ 20,000 | $ 20,000 | $ 14,154 | $ 13,267 | |
| Fire Alarm and Equipment | $ 5,182.24 | $ 12,712 | $ 3,101.06 | $ 3,500 | $ 3,500 | $ 3,317 | $ 2,183 | |
| Utilities/Telephone/Internet | $ 10,218.62 | $ 12,687 | $ 4,870.75 | $ 10,000 | $ 10,000 | $ 8,424 | $ 13,497 | |
| Supplies/Printing | $ 7,407.56 | $ 6,230 | $ 7,310.41 | $ 8,000 | $ 6,500 | $ 4,678 | $ 6,417 | |
| Snow Removal | $ 1,517.39 | $ 1,092 | $ 365.00 | $ 1,500 | $ 1,500 | $ 1,682 | $ 365 | |
| Public Communications | $ 1,647.34 | $ 2,003 | $ 3,957.28 | $ 3,000 | $ 3,000 | $ 2,982 | $ 3,667 | |
| Adult Education/Liturgical Resources | $ 950.17 | $ 170 | $ - | $ 500 | $ 500 | $ 30 | $ - | |
| Child/Youth Ministry | $ 293.11 | $ 2,157 | $ 2,592.40 | $ 2,000 | $ 2,000 | $ 1,985 | $ 1,960 | |
| Special Events | | $ 2,197 | $ 2,538.58 | $ 2,500 | $ 4,000 | $ 2,197 | $ 1,447 | |
| Misc. | $ 482.35 | $ 1,524 | $ 9,731.91 | $ 1,000 | $ 1,000 | $ 599 | $ 415 | |
| **Total Operating Expenses** | $ 43,561.87 | $ 83,111 | $ 68,259.15 | $ 67,000 | $ 67,000 | $ 52,376 | $ 56,193 | |
| Faith Formation | $ - | $ - | $ - | | | | | |
| Ecumenical Commitments | $ 11,573.60 | $ 12,944 | $ 11,500.00 | $ 6,000 | $ 6,000 | $ - | $ - | |
| Total General Fund Expenses | $ **242,306** | $ **284,431** | $ 306,276 | $ **332,519** | $ 333,207 | $ 249,336 | $ 242,616 | $ 6,720 |
| Surplus(Shortfall) | $ **8,728.27** | $ **12,652** | $ **(38,024.00)** | $ - | $ 0 | $ (28,402) | $ (73,911) | $ 45,509 |

SPECIAL FUNDS

# 2026 BUDGET

| | Actual 2022 | Actual 2023 | 2024 Actual | 2025 Budget | 2026 Budget | Jan - Oct 2025 | Jan - Oct 2024 |
|---|---|---|---|---|---|---|---|
| BUILDING FUND | | | | | | | |
| Income | | | | | | | |
| Trust | $ 19,910.68 | $ 19,017 | $ 18,409.00 | $ 17,000 | **$ 18,000** | $ 13,250 | $ 13,807 |
| Gifts/Other | $ - | $ 207 | $ 500.00 | $ 27,000 | $ 30,000 | $ 1,252 | $ 500 |
| Total Building Fund Income | $ 19,910.68 | $ 19,224 | $ 18,909.00 | $ 44,000 | **$ 48,000** | $ 14,501 | $ 14,307 |
| Expenses | $ 21,024.37 | $ 20,307 | $ 19,535.14 | $ 44,000 | $ 48,000 | $ 7,975 | $ 16,417 |
| Surplus(Shortfall) | $ (1,113.69) | $ (1,083) | $ (626.14) | $ - | $ - | $ 6,526 | $ (2,110) |
| **Building Fund Balance** | **$ 94,570.00** | **$ 94,658** | **$ 94,486** | | | $ 101,012 | |
| COMMUNITY FUND | | | | | | | |
| Income | | | | | | | |
| Allocation/Gifts | $ 43,334.42 | $ 24,548 | $ 19,781.98 | $ 14,355 | **$ 21,448** | $ 19,018 | $ 14,064 |
| Backpack Program | | | $ 14,847.57 | $ 12,500 | **$ 12,500** | $ 8,875 | $ 12,459 |
| | | | | $ 26,855 | **$ 33,948** | $ 27,893 | $ 26,523 |
| Expenses | $ 45,745.95 | $ 20,537 | $ 10,215.72 | $ 14,355 | **$ 21,448** | $ 10,503 | $ 3,489 |
| Backpack Program | | | | $ 12,500 | **$ 12,500** | $ 5,015 | $ 4,195 |
| Surplus(Shorfall) | $ (2,411.53) | $ 4,011 | $ 9,566.26 | $ - | $ - | $ 8,516 | $ 10,575 |
| Backpack Program | | | | $ - | $ - | $ 3,859 | $ 8,264 |
| **Community Fund Balance** | **$ 22,453.45** | **$ 26,558** | **$ 36,124** | | | $ 48,499 | |
| CHENERY FUND | | | | | | | |
| **Chenery Fund Balance** | | $ 5,000 | $ 5,000.00 | $ - | $ - | $ - | $ - |
| MEMORIAL FUND | | | | | | | |
| Income | $ 8,367.96 | $ 2,318 | $ 1,966.50 | $ - | $ - | $ 3,000 | $ 1,365 |
| Expense | $ - | $ 1,000 | $ - | $ - | $ - | $ 304 | $ - |
| Surplus(Shortfall) | $ 8,367.96 | $ 1,318 | $ 1,966.50 | | | $ 2,696 | $ 1,365 |
| **Memorial Fund Balance** | **$ 25,789.30** | **$ 26,270** | **$ 30,492.52** | | | $ 33,188 | |
| MASTER SITE PLAN | | | | | | | |
| Income | $ 27,103.30 | $ 32,600 | $ 25,257.62 | $ - | $ - | $ 2,813 | $ 3,000 |
| Expense | $ 14,411.73 | $ 28,999 | $ 14,538.00 | $ - | $ - | $ 79,112 | $ 9,358 |
| Surplus(Shortfall) | $ 12,691.57 | $ 3,601 | $ 10,719.62 | $ - | $ - | $ (76,299) | $ (6,358) |
| **Cemetery/Grounds Balance** | **$ 131,999.23** | **$ 135,600** | **$ 146,319.98** | | | $ 70,021 | |
| | $ 26,262.58 | $ 20,498.57 | $ (16,397.76) | $ - | | $ (83,104.31) | $ (62,175.02) |
| | | | | | | $ - | $ - |

# Walnut Hill Church
## Statement of Financial Position - Modifed Cash Basis
As of October 31, 2025

| | Total |
|---|---|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 1020 Cash - Community Trust | 118,229.47 |
| 1030 Memorial - Money Market | 33,192.59 |
| Community Trust CD 9869 | 161,399.92 |
| Master Site Plan - 1040 Money Market | 70,020.84 |
| Total Bank Accounts | $ 382,842.82 |
| Other Current Assets | |
| 1500 Community Trust Investment Mgmt | 353,537.36 |
| Total Other Current Assets | $ 353,537.36 |
| Total Current Assets | $ 736,380.18 |
| Other Assets | |
| 1700 Equipment | 8,484.76 |
| Total Other Assets | $ 8,484.76 |
| TOTAL ASSETS | $ 744,864.94 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Credit Cards | |
| Community Trust Bank Credit Card | 1,713.56 |
| Total Credit Cards | $ 1,713.56 |
| Total Current Liabilities | $ 1,713.56 |
| Total Liabilities | $ 1,713.56 |
| Equity | |
| With Donor Restrictions | $ 196,220.91 |
| Without Donor Restrictions | $ 546,930.47 |
| Total Equity | $ 743,151.38 |
| TOTAL LIABILITIES AND EQUITY | $ 744,864.94 |

No assurance is provided
On these financial statements.
Substantially All Disclosures
Required by the Modified Cash
Basis of Accounting are Not Included.

Walnut Hill Church
Statement of Activities - Modified Cash Basis
For the Ten Months Ended October 31, 2025

| | Without Donor Restrictions | With Donor Restrictions | Total |
|---|---|---|---|
| REVENUES, GAINS, AND OTHER SUPPORT | | | |
| Unrealized Gain/Loss | 33,049.52 | $ - | $ 33,049.52 |
| Investment Income | 1,991.73 | - | 1,991.73 |
| Wedding Deposits | 3,200.00 | - | 3,200.00 |
| Building Fund Income | | 1,251.80 | 1,251.80 |
| Community Fund Income | | 19,018.26 | 19,018.26 |
| Backpack Program | - | 8,874.92 | 8,874.92 |
| Children/Youth Ministry | - | | - |
| Landscape Beautification | | - | - |
| Master Site Income | | 2,812.95 | 2,812.95 |
| Besse Barker Trust Income | - | 13,249.68 | 13,249.68 |
| Cemetery Association | - | - | - |
| Day School Rent | 31,500.00 | - | 31,500.00 |
| Sunday Offerings | 80,799.60 | | 80,799.60 |
| General Offerings | 100,004.79 | | 100,004.79 |
| Money Market Memorial Fund | 2,999.89 | - | 2,999.89 |
| Other Receipts | - | | - |
| Other Income | 243.12 | | 243.12 |
| Interest Income | 5,186.11 | | 5,186.11 |
| Net Assets released from restrictions | 50.00 | (50.00) | - |
| **TOTAL REVENUES, GAINS, and OTHER SUPPORT** | **$ 259,024.76** | **$ 45,157.61** | **$ 304,182.37** |
| **EXPENSES** | | | |
| Operational Expenses | $ 252,113.46 | $ 102,605.35 | $ 354,718.81 |
| **TOTAL EXPENSES** | **$ 252,113.46** | **$ 102,605.35** | **$ 354,718.81** |
| **Change in Net Assets** | **$ 6,911.30** | **$ (57,447.74)** | **$ (50,536.44)** |
| **Net Assets at Beginning of Year** | **$ 540,019.17** | **$ 253,668.65** | **$ 793,687.82** |
| **Net Assets at October 31, 2025** | **$ 546,930.47** | **$ 196,220.91** | **$ 743,151.38** |

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# Walnut Hill Church
## Profit & Loss - Modified Cash Basis
For the YTD Ending October 31, 2025 & YTD Ending October 31, 2024

| | Jan - Oct, 2025 (YTD) | Jan - Oct, 2024 (YTD) |
|---|---|---|
| Revenue | | |
| 4000 Sunday Offering | 80,799.60 | 86,302.93 |
| 4050 General Offering | 100,004.79 | 46,032.34 |
| 4100 Money Market - Memorial Fund | 2,999.89 | 1,365.24 |
| 4150 Community Fund | 19,018.26 | 14,063.94 |
| 4155 Backpack Program | 8,874.92 | 12,459.14 |
| Total 4150 Community Fund | $ 27,893.18 | $ 26,523.08 |
| 4200 Building Fund Income | | |
| 4250 Besse Barker Trust Income | 13,249.68 | 13,806.75 |
| 4275 Building Fund Donations | 1,251.80 | 500.00 |
| Total 4200 Building Fund Income | $ 14,501.48 | $ 14,306.75 |
| 4300 Other Receipts | 0.00 | 0.00 |
| 4320 Other Income | 243.12 | 352.63 |
| 4450 Wedding Deposits | 3,200.00 | 0.00 |
| 4460 Master Site Plan Income | 2,812.95 | 3,000.00 |
| 4500 Day School Rent | 31,500.00 | 31,500.00 |
| 4550 Interest Income | 5,186.11 | 4,517.11 |
| Total Revenue | $ 269,141.12 | $ 213,900.08 |
| Gross Profit | $ 269,141.12 | $ 213,900.08 |
| Expenditures | | |
| 5000 Building Fund Expenses | | |
| 5100 Building Fund Maintenance | 5,618.99 | 12,007.70 |
| 5150 Building Fund Repairs | 2,356.12 | 3,955.06 |
| 5175 Exterior Structure Maintenance | | 454.00 |
| Total 5000 Building Fund Expenses | $ 7,975.11 | $ 16,416.76 |
| 5081 Special Events | 2,197.22 | 1,447.15 |
| 5300 Memorial Fund Expense | 304.03 | 0.00 |
| 5320 Community Fund Expenses | 10,502.71 | 3,489.25 |
| 5325 Backpack Expense | 5,015.44 | 4,194.82 |
| 5340 Accounting | 6,655.50 | 6,132.50 |
| 5360 Honoraria | 2,100.00 | 487.93 |
| 5370 Public Communication | | |
| 5371 Digital Communication | 2,909.61 | 3,295.60 |
| 5373 Advertisements | 72.39 | 139.58 |
| 5370 Public Communications - Other | 0.00 | 231.91 |
| Total 5370 Public Communication | $ 2,982.00 | $ 3,667.09 |
| 5440 Risk Insurance | 14,154.46 | 13,266.74 |
| 5460 Master Site Plan | 79,112.09 | 9,358.00 |
| 5500 Salaries | | 107,932.46 |
| 5511 Nursery Caregivers | 8,400.00 | 0.00 |

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## Walnut Hill Church
### Profit & Loss - Modified Cash Basis
For the YTD Ending October 31, 2025 & YTD Ending October 31, 2024

| | Jan - Oct, 2025 (YTD) | Jan - Oct, 2024 (YTD) |
|---|---|---|
| 5550 Payroll Taxes | 4,958.57 | 8,256.84 |
| 5551 Organist/Music Director | 12,346.60 | 0.00 |
| 5552 Custodian | 5,725.00 | 0.00 |
| 5553 Children/Youth Coordinator | 9,162.61 | 0.00 |
| 5554 Admin Assistant | 34,212.50 | 0.00 |
| Employee Benefits | | |
| 5555 Pastor Salary | 40,687.60 | 0.00 |
| 5556 Supplemental SS Tax | 5,455.00 | 0.00 |
| 5557 Pastor Travel Expense | 0.00 | 1,026.44 |
| 5558 Pastor Continuing Education | 0.00 | 0.00 |
| 5559 Pastor Moving Expenses | 0.00 | 5,000.00 |
| 5560 Housing Allowance | 30,625.00 | 26,249.94 |
| Total Employee Benefits | $ 76,767.60 | $ 32,276.38 |
| Total 5500 Salaries | $ 151,572.88 | $ 148,465.68 |
| 5570 Major Medical/Pension | | |
| 5571 Major Med/Pension Pastor | 26,395.31 | 30,305.75 |
| 5572 Major Med/Pension Admin | 6,855.79 | 0.00 |
| Total 5570 Major Medical/Pension | $ 33,251.10 | $ 30,305.75 |
| 5600 Utilities & Telephone | 7,591.76 | 4,417.84 |
| 5650 Utilities: Trash Removal | 389.80 | 0.00 |
| 5700 Lawncare and Grounds | 12,327.45 | 12,975.05 |
| 5710 Snow Removal | 1,682.00 | 365.00 |
| 5720 Fire Alarm & Equipment | 3,317.16 | 2,183.06 |
| 5800 Professional Expenses | 3,380.31 | 1,031.64 |
| 5820 Adult Education | 29.98 | 0.00 |
| 5825 Child/Youth Ministry | 1,984.90 | 1,960.03 |
| 5830 Supplies | | |
| 5810 Printing Expenses | 1,691.63 | 1,869.25 |
| 5831 Office Supplies | 588.59 | 3,402.91 |
| 5832 General Supplies | 1,420.35 | 1,035.59 |
| 5833 Food & Drinks | 65.90 | 44.40 |
| 5834 Software Subscriptions | 911.46 | 64.70 |
| Total 5830 Supplies | $ 4,677.93 | $ 6,416.85 |
| 5840 Audio Visual Expenses | $ 442.45 | $ 9,078.67 |
| 5900 Miscellaneous | $ 0.00 | $ 0.00 |
| 5910 Bank Charges & Fees | 37.94 | 50.60 |
| 5920 On Line Giving Fees | 561.21 | 364.69 |
| Total Expenditures | $ 352,245.43 | $ 276,075.10 |
| Net Operating Revenue | $ (83,104.31) | $ (62,175.02) |
| Other Revenue | | |

No assurance is provided
On these financial statements.
Substantially All Disclosures
Required by the Modified Cash
Basis of Accounting are Not Included.

# Walnut Hill Church
## Profit & Loss - Modified Cash Basis
For the YTD Ending October 31, 2025 & YTD Ending October 31, 2024

| | Jan - Oct, 2025 (YTD) | Jan - Oct, 2024 (YTD) |
|---|---|---|
| 4260 Investment Income | 1,991.73 | 5,428.77 |
| 4265 Unrealized Gain/Loss | 33,049.52 | 35,647.16 |
| **Total Other Revenue** | **$ 35,041.25** | **$ 41,075.93** |
| **Other Expenditures** | | |
| 6150 Investment Fees | 2,473.38 | 2,216.41 |
| **Total Other Expenditures** | **$ 2,473.38** | **$ 2,216.41** |
| **Net Other Revenue** | **$ 32,567.87** | **$ 38,859.52** |
| **Net Revenue** | **$ (50,536.44)** | **$ (23,315.50)** |

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