

Second Unitarian Church

FINAL Operating Budget for Fiscal Year 2025-26

	Final 2024-2025	Final 2025-2026	% change from prev. FY
Line # Income			
1 Pledges Budgeted	\$190,542	\$220,894	16%
2 New Pledges New Members	\$3,500	\$4,000	14%
3 Dividend Income	\$0	\$0	
4 Interest Income	\$2,881	\$5,200	80%
5 Gifts	\$1,500	\$1,500	0%
6 Fundraising	\$1,000	\$1,200	20%
7 Miscellaneous Income	\$390	\$2,200	464%
8 Offering	\$17,000	\$15,200	-11%
9 Rent	\$7,500	\$7,200	-4%
9.1 New Name: End. Fund Distribution	\$0	\$0	
10 Transfer from Set-Asides	\$0	\$0	
11 Total Income	\$224,313	\$257,394	15%
Expenses			
<u>Salaries and Benefits</u>			
12 Office Admin. Salary	\$25,588	\$26,356	3.0%
13 Office Admin Ins Benefits	\$345	\$343	-0.6%
14 Office Admin Retirement	\$2,559	\$2,636	3.0%
15 OA Professional Expenses	\$768	\$791	3.0%
16 DRE Salary	\$28,344	\$29,194	3.0%
17 DRE Insurance Benefits	\$630	\$623	-1.1%
18 DRE Retirement	\$2,834	\$2,919	3.0%

19	DRE Professional Expenses	\$1,984	\$2,044	3.0%
20	Unfilled: Instrumentalist/Choir Director	\$0	\$0	
21	Childcare Staff	\$0	\$1,512	100%
22	Tech Coordinator Salary	\$8,965	\$9,225	2.9%
23	Payroll Taxes-Staff	\$4,812	\$5,071	5%
24	Staff Development/Appreciation	\$300	\$300	0%
25	Total Salaries and Benefits	\$77,129	\$81,014	5%
	<u>Ministerial Compensation</u>			
26	Housing Allowance	\$65,716	\$67,359	
27	Insurance Benefits	\$9,634	\$13,594	41%
28	Minister W2 Salary			
29	In Lieu of FICA	\$5,027	\$5,153	
30	Professional Expenses	\$6,572	\$6,736	2%
31	Minister Retirement	\$6,572	\$6,736	2%
32	Total Ministerial Compensation	\$93,521	\$99,578	6.5%
	<u>Administrative Expenses</u>			
33	Administrative Expense	\$1,455	\$1,920	32%
34	Treasurer Admin Expense	\$2,583	\$2,620	1%
35	Treas Exp - Transaction Fees	\$720	\$850	18%
36	Total Administrative Expenses	\$4,758	\$5,390	13%
	<u>General Expenses</u>			
37	Board Expenses	\$200	\$200	0%
37.1	Minister Installation	\$2,500	\$2,500	0%
38	Share the Plate Donations	\$8,500	\$7,600	-11%
39	Fundraising Expense	\$0	\$100	100%

40	Religious Education-Childcare	\$1,512	\$0	-100%
41	Religious Ed Programming & Supplies	\$2,805	\$3,015	7%
42	Rental Event Support	\$200	\$200	0%
43	Copier Expense	\$1,250	\$722	-42%
44	Denominational Dues	\$12,289	\$13,518	10%
45	Insurance	\$6,590	\$8,091	23%
46	Janitorial-Cleaning	\$6,000	\$8,400	40%
47	Janitorial Supplies/Trash Pick up	\$2,380	\$2,500	5%
48	Lawn Mowing & Snow Removal	\$6,840	\$5,760	-16%
49	OTOC Dues	\$2,223	\$2,574	16%
50	Postage	\$300	\$300	0%
51	Telephone & Internet	\$2,320	\$2,200	-5%
52	Communications/Marketing Advisory Council	\$710	\$1,250	76%
53	Utilities: Gas/Electric/Water	\$6,333	\$6,520	3%
54	Security Service	\$720	\$735	2%
55	Consulting	\$0	\$0	
56	Total General Expenses	\$63,672	\$66,185	4%
	<u>Committee Expenses</u>			
57	Caring	\$50	\$326	552%
58	Fellowship	\$1,100	\$1,225	11%
59	Finance Coordinating Council	\$50	\$0	-100%
60	Bldg & Grounds Maintenance	\$1,615	\$1,370	-15%
61	Bldg Capital Expense Repair/Replacement	\$3,700	\$0	-100%
62	Committee on Ministry	\$90	\$120	33%
63	Faith Connections	\$200	\$250	25%
64	Library	\$72	\$72	0%
65	Connections (formerly Membership)	\$250	\$450	80%

66	Worship/Aesthetics	\$3,855	\$3,565	-8%
67	Social Justice	\$910	\$1,145	26%
68	Stewardship	\$500	\$500	0%
69	Technology	\$1,256	\$1,955	56%
70	Technology New Equip/Replacement	\$0	\$600	
71	Leadership Dev./Nominations	\$125	\$125	0%
72	Safety Committee	\$25	\$0	-100%
73	Total Committee Expenses	\$13,798	\$11,703	-15%
74	Total Cash Expenses	\$252,878	\$263,870	4.3%
75	Out of Balance by:	-\$28,565	-\$6,476	-77%
7	Other Income			
76	Net Assets from Prior Years	\$28,565	\$4,076	
77	Building Set Aside from Prior Years			
78	Net Balance	\$0	-\$2,400	
	Other Expense			
79	Depreciation Expense	\$322	\$1,162	261%