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			
	Salaries and Benefits			
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%
	Ministerial Compensation			
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%
	Administrative Expenses			
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%
	General Expenses			
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%
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11Religious Ed Programming & Supplies52.80553.0157%42Rental Event Support\$200\$2000%43Copier Expense\$11,200\$7224.2%44Denominational Dues\$12,289\$13,51810%45Insurance\$6,590\$8,6002.3%46Janitorial-Cleaning\$6,000\$8,4004.0%47Janitorial-Supplies/Trash Pick up\$2,380\$2,5005%48Lawn Mowing & Snow Removal\$6,640\$5,760-16%49OTOC Dues\$2,223\$2,57416%50Postage\$300\$000%51Telephone & Internet\$2,320\$2,200-5%52Communications/Marketing Advisory Council\$710\$1,2507%54Iscurity Service\$720\$66,85336,5203%54Iscurity Service\$5732%566,1854%55Consulting\$50\$66,1854%1%56Itolia General Expenses\$63,672\$66,1854%57Caring\$500\$500\$52%552%58Feilowship\$1,100\$1,22511%59Finance Coordinating Council\$3,700\$0-100%61Bidg Capital Expense Repair/Replacement\$3,700\$0-100%62Committee on Ministry\$50\$22025%63Faith Connections\$220\$25025%64 <t< th=""><th>40</th><th>Religious Education-Childcare</th><th>\$1,512</th><th>\$0</th><th>-100%</th></t<>	40	Religious Education-Childcare	\$1,512	\$0	-100%
43 Copier Expense S1,250 5722 -42% 44 Denominational Dues \$12,289 \$13,518 10% 45 Insurance \$6,500 \$88,001 23% 46 Janitorial-Cleaning \$6,000 \$88,001 23% 47 Janitorial Supplies/Trash Pick up \$2,380 \$2,500 5% 48 Lawn Mowing & Snow Removal \$6,640 \$5,760 -16% 49 OTOC Dues \$2,223 \$2,574 16% 50 Postage \$300 \$300 \$300 \$300 51 Telephone & Internet \$2,323 \$2,574 16% 52 Communications/Marketing Advisory \$710 \$1,250 76% 53 Utilities: Gas/Electric/Water \$6,333 \$6,520 3% 54 Security Service \$772 \$735 2% 55 Consulting \$63,672 \$66,185 4% 54 Security Service \$752 \$66,185 4% <tr< td=""><td>41</td><td>Religious Ed Programming & Supplies</td><td>\$2,805</td><td>\$3,015</td><td>7%</td></tr<>	41	Religious Ed Programming & Supplies	\$2,805	\$3,015	7%
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 \$6,640 \$5,760 -16% 49 OTOC Dues \$2,223 \$2,574 16% 50 Postage \$300 \$300 0% 51 Telephone & Internet \$2,223 \$2,574 16% 52 Communications/Marketing Advisory Council \$710 \$1,250 76% 53 Utilities: Gas/Electric/Water \$6,333 \$6,520 3% 54 Security Service \$720 \$335 2% 55 Consulting \$0 \$0 11% 56 Total General Expenses \$63,672 \$66,185 4% 57 Caring \$50 \$326 \$552% 58	42	Rental Event Support	\$200	\$200	0%
45InsuranceS6,590S8,09123%46Janitorial-Cleaning\$6,000\$8,40040%47Janitorial Supplies/Trash Pick up\$2,380\$2,5005%48Lawn Mowing & Snow Removal\$6,840\$5,760-16%49OTOC Dues\$2,223\$2,57416%50Postage\$300\$3000%51Telephone & Internet\$2,320\$2,200-5%52Communications/Marketing Advisory Council\$710\$1,25076%53Utilities: Gas/Electric/Water\$63,337\$6,5203%54Security Service\$720\$7652%55Consulting\$0\$0156Total General Expenses\$63,672\$66,1854%57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$30-100%60Bidg Capital Expense Repair/Replacement\$3,700\$1011%61Bidg Capital Expense Repair/Replacement\$3,700\$100110%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25%25%64Library\$200\$25%25%	43	Copier Expense	\$1,250	\$722	-42%
46 Janitorial-Cleaning 56,000 88,400 40% 47 Janitorial Supplies/Trash Pick up \$2,380 \$2,500 5% 48 Lawn Mowing & Snow Removal \$6,840 \$5,760 -18% 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 \$0 56 Total General Expenses \$63,672 \$66,185 4% 57 Caring \$50 \$326 552% 58 Fellowship \$1,100 \$1,225 11% 59 Finance Coordinating Council \$50 \$30 -100% 61	44	Denominational Dues	\$12,289	\$13,518	10%
47 Janitorial Supplies/Trash Pick up \$2,380 \$2,200 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 \$0 56 Total General Expenses \$63,672 \$66,185 4% 57 Caring \$50 \$326 552% 58 Fellowship \$1,100 \$1,225 11% 59 Finance Coordinating Council \$50 \$0 -100% 51 Bidg Capital Expense Repair/Replacement \$3,700 \$10% -10%	45	Insurance	\$6,590	\$8,091	23%
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	46	Janitorial-Cleaning	\$6,000	\$8,400	40%
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 \$0 76% 56 Total General Expenses \$63,672 \$66,185 4% 57 Caring \$50 \$326 552% 58 Fellowship \$1,100 \$1,225 11% 59 Finance Coordinating Council \$50 \$326 552% 51 Bidg Agrounds Maintenance \$1,615 \$1,370 -100% 61 Bidg Capital Expense Repair/Replacement \$3,700 \$100 -100% 62 Committee on Ministry \$90 \$120 33% 63 Faith Connections \$200 \$255 25	47	Janitorial Supplies/Trash Pick up	\$2,380	\$2,500	5%
50Postage\$30030051Telephone & Internet\$2,320\$2,200.5%52Communications/Marketing Advisory Council\$710\$1,25076%53Utilities: Gas/Electric/Water\$6,333\$6,5203%54Security Service\$720\$7352%55Consulting\$0\$0\$056Total General Expenses\$63,672\$66,1854%57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$1,615\$1,37060Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$12033%62Committee on Ministry\$290\$25025%64Library\$720\$720\$720\$720	48	Lawn Mowing & Snow Removal	\$6,840	\$5,760	-16%
51 Telephone & Internet \$2,320 \$2,220 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	49	OTOC Dues	\$2,223	\$2,574	16%
52 Communications/Marketing Advisory Council \$710 \$1,250 76% 53 Utilities: Gas/Electric/Water \$6,333 \$6,520 3% 54 Security Service \$770 \$7735 2% 55 Consulting \$0 \$0 \$0 56 Total General Expenses \$63,672 \$66,185 4% 57 Caring \$50 \$326 552% 58 Fellowship \$1,100 \$1,225 11% 59 Finance Coordinating Council \$50 \$1,230 -100% 61 Bldg & Grounds Maintenance \$1,615 \$1,370 -15% 61 Bldg Capital Expense Repair/Replacement \$3,700 \$250 25% 62 Committee on Ministry \$200 \$250 2	50	Postage	\$300	\$300	0%
CouncilCouncilCouncil53Utilities: Gas/Electric/Water\$6,333\$6,5203%54Security Service\$720\$7352%55Consulting\$0\$0\$0\$056Total General Expenses\$63,672\$66,1854%57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$00-100%60Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%	51	Telephone & Internet	\$2,320	\$2,200	-5%
53Utilities: Gas/Electric/Water\$6,333\$6,5203%54Security Service\$720\$7352%55Consulting\$0\$0\$056Total General Expenses\$63,672\$66,1854%57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$300-100%60Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$0-100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%	52		\$710	\$1,250	76%
55Consulting\$056Total General Expenses\$63,672\$66,1854%57Committee Expenses57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$0-100%60Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%	53		\$6,333	\$6,520	3%
56Total General Expenses\$63,672\$66,1854%Committee Expenses	54	Security Service	\$720	\$735	2%
Committee ExpensesImage: Committee Expenses57Caring\$50\$32658Fellowship\$1,100\$1,22559Finance Coordinating Council\$50\$060Bldg & Grounds Maintenance\$1,615\$1,37061Bldg Capital Expense Repair/Replacement\$3,700\$062Committee on Ministry\$90\$12063Faith Connections\$200\$25064Library\$72\$72	55	Consulting	\$0	\$0	
57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$0\$100%60Bldg & Grounds Maintenance\$1,615\$1,370\$15%61Bldg Capital Expense Repair/Replacement\$3,700\$0\$100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25%\$25%64Library\$72\$720%	56	Total General Expenses	\$63,672	\$66,185	4%
57Caring\$50\$326552%58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$0\$100%60Bldg & Grounds Maintenance\$1,615\$1,370\$15%61Bldg Capital Expense Repair/Replacement\$3,700\$0\$100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25%\$25%64Library\$72\$720%					
58Fellowship\$1,100\$1,22511%59Finance Coordinating Council\$50\$0-100%60Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$0-100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%		Committee Expenses			
59Finance Coordinating Council\$50\$0-100%60Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$0-100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%	57	Caring	\$50	\$326	552%
60Bldg & Grounds Maintenance\$1,615\$1,370-15%61Bldg Capital Expense Repair/Replacement\$3,700\$0-100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%	58	Fellowship	\$1,100	\$1,225	11%
61Bldg Capital Expense Repair/Replacement\$3,700\$0-100%62Committee on Ministry\$90\$12033%63Faith Connections\$200\$25025%64Library\$72\$720%	59	Finance Coordinating Council	\$50	\$0	-100%
62 Committee on Ministry \$90 \$120 33% 63 Faith Connections \$200 \$250 25% 64 Library \$72 \$72 0%	60	Bldg & Grounds Maintenance	\$1,615	\$1,370	-15%
63 Faith Connections \$200 \$250 64 Library \$72 \$72	61	Bldg Capital Expense Repair/Replacement	\$3,700	\$0	-100%
64 Library \$72 \$72 0%	62	Committee on Ministry	\$90	\$120	33%
	63	Faith Connections	\$200	\$250	25%
65 Connections (formerly Membership) \$250 \$450 80%	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	e \$0	-\$2,400	
	Other Expense			
79	Depreciation Expense	\$322	\$1,162	261%