

				Out of balance:	\$3,607		
submitte	Last Updated	1/9/2026					
		Powerchurch	Final 2025-2026	Draft 2026-2027	% Change	Notes 26-27	Notes 25-26
Line #	Income						
1	Pledges Budgeted	4101	\$219,140	\$230,000	5%		As of 5/5/25
2	New Pledges New Members	4103	\$4,000	\$4,000	0%		Estimate per Cheri.
3	Dividend Income	4401	\$0	\$200	-		
4	Interest Income	4402	\$5,200	\$5,200	0%	CDs & Money Market	CDs and Money Market
5	Gifts	4410	\$1,500	\$2,500	67%	Higher this year bc some visitors give every month as a gift instead of pledge	Assume same as last year
6	Fundraising	4411	\$1,200	\$3,500	192%	May Day \$2,000; Don & Millie's \$500; book sale \$1,000	Per BOT Chair (Anita Jeck)
7	Miscellaneous Income	4412	\$2,200	\$2,565	17%	Vanco Fee Offset \$315; \$2,250 misc rental income incl. music teacher	Vanco fee offset \$200; vocal studio \$2,000
8	Offering	4420	\$15,200	\$15,500	2%		YTD Dec. 6 month 2024-25 actuals of \$7,596.46 x 2 rounded up to nearest \$100.
9	Rent	4430	\$7,200	\$8,690	21%	Iglesias \$7,700 + other	Iglesia \$6,500; misc. \$500; rental event support \$200
9.1	Endowment Fund Distribution	4510-000	\$0				
10	Transfer from Set-Asides	4614-105	\$0				
11	<b>Total Income</b>		<b>\$255,640</b>	<b>\$272,155</b>	<b>6%</b>		
<b>Expenses</b>							
<b>Salaries and Benefits</b>							
12	Office Admin. Salary	5101-100	\$26,356	\$27,147	3.0%	Three % increase across the board per Cheri, Casey, Juniper	UUA recommendation of 3.0% increase for staff
13	Office Admin Ins Benefits	5101-200	\$343	\$570	66.2%	Adding life policy	LTD - \$342.63; Life - no policy
14	Office Admin Retirement	5101-300	\$2,636	\$2,715	3.0%		10% of salary
15	OA Professional Expenses	5101-400	\$791	\$814	3.0%		3% of salary
16	DRE Salary	5102-100	\$29,194	\$30,070	3.0%		UUA recommendation of 3.0% increase for staff
17	DRE Insurance Benefits	5102-200	\$623	\$635	1.9%		LTD - \$379.52; Life - \$243.60
18	DRE Retirement	5102-300	\$2,919	\$3,007	3.0%		10% of salary
19	DRE Professional Expenses	5102-400	\$2,044	\$2,105	3.0%		7% of salary
20	Unfilled: Instrumentalist/Choir	5103-100	\$0	\$0			
21	Childcare Staff		\$1,512	\$1,500	-0.8%	Estimated cost of teens providing childcare. \$15/hr	Because of the regularity of the teens providing care, their employment status has changed from contract (line #40) to staff (line #21) per IRS regulations.. Should other teens begin providing childcare, they would be accounted for on line #40, until and if they became regular in that role. Minimum wage has increased to \$13.50 hour as of Jan. 1, 2025. Childcare providers are paid a minimum of two hours per event. This total is based on 50 Sundays plus 6 congregational meetings or events.
22	Tech Coordinator Salary	5106	\$9,225	\$9,502	3.0%		UUA recommendation of 3.0% increase for staff. Included in Tech Coord Salary is \$300 internet stipend.
22.1	Tech Internet Stipend	5106-100	\$300	\$300	0.0%	\$25/mo for 12 mo	
23	Payroll Taxes-Staff	5115	\$5,071	\$5,219	3%		Use same FICA and Medicare percentages as last year per Treasurer.
24	Staff Development/Appreciation	5117	\$300	\$330	10%		Per BOT Chair (Anita Jeck)
25	<b>Total Salaries and Benefits</b>		<b>\$81,314</b>	<b>\$83,913</b>	<b>3%</b>		
<b>Ministerial Compensation</b>							
26	Housing Allowance	5122	\$67,359	\$69,380	3%		
27	Insurance Benefits	5123	\$13,594	\$1,485	-89%	LTD & Life premiums	Increase due to cost associated with spouse included on health insurance plan. Church covers 50 percent of the additional cost of covering any dependents (spouse/partner and/or children).
28	Minister W2 Salary	5124	\$0	\$0	0%	same as last year	
29	In Lieu of FICA	5124-100	\$5,153	\$5,308	3%		
30	Professional Expenses	5125	\$6,736	\$6,938	3%		
31	Minister Retirement	5126	\$6,736	\$6,938	3%		
31.1	Minister Other Income	5129	\$0	\$4,073	-	New line item. Compensation for Juniper's premiums under Vincent's insurance for 12 months, anticipating an increase in January 2027, plus 15% income tax rate to offset her tax expense. \$3795 is for the whole of 2026, per Cheri (Dec. 2025). Assume 1/2 of \$3795 (\$1898) + \$1898 increased by 10% for 2027 (Jan. to June) (\$2088) equals \$3,986.	
32	<b>Total Ministerial Compensation</b>		<b>\$99,578</b>	<b>\$94,122</b>	<b>-5.5%</b>		
<b>Administrative Expenses</b>							

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33	Administrative Expense	5131-100	\$1,920	\$1,939	1%	Specialty printing \$150; paper \$450; Sign up Genius \$115; Powerchurch renewal \$499; Background checks \$80; Office Supplies \$350; Constant Contact \$295. Not renewing Soul Matters or Costco	Soul Matters Social Media Toolbox Soul \$135; Specialty printing and paper \$100; Sign up Genius \$150; Powerchurch renewal \$455; Background checks \$90; Paper \$350; Office Supplies \$250; Constant Contact \$250; Costco business membership \$140	
34	Treasurer Admin Expense	5132	\$2,620	\$2,945	12%	Monthly payroll processing fees \$2,300; Core Bank Fees \$450 (\$37.50/mo. x 12); Safe Deposit Box: \$55; 1099 filing \$5; NE Biennial filing fee \$35; IRS T-1099 vendor fee \$100; Workers comp insurance \$950 is included in treasurer's budget but is coded to 5522 below. Income tax \$975 is coded to 5517	Monthly payroll processing fees \$2,050; Core Bank Fees \$37.50/mo. x 12 = \$450; Safe Deposit Box: \$55; 1099 filing \$15; check reorder \$50	
35	Treas Exp - Transaction Fees	5132-100	\$850	\$975	15%	Vanco fees \$975	Vanco monthly fees and transactions \$850	
36	<b>Total Administrative Expenses</b>		\$5,390	\$5,859	9%			
	<b>General Expenses</b>							
37	Board Expenses	5500-100	\$200	\$200	0%		Per BOT Chair (Anita J.)	
37.1	Minister Installation	5504	\$2,500	\$0	-100%	One time cost - prior year	\$2,300 of funding from the Endowment Fund was previously approved. The transfer of funds is pending.	
38	Share the Plate Donations	5505	\$7,600	\$7,750	2%		Formula: 1/2 of Offering line	
39	Fundraising Expense	5506	\$100	\$750	650%	May Day signage & promotion - MAC	Per BOT Chair (Anita J.)	
41	Religious Education	5515	\$3,015	\$3,350	11%	Cirricula (note: not planning to use Soul Matters pkg) \$150; OWL training (\$150/person) + travel (?) = \$700; YRUU (Youth Group) \$600; Supplies and snacks \$1,900.	Cirricula - including \$165 toward SM CORE package \$215; OWL training (available online only for one person) \$350; YRUU \$550; 50th anniversary celebration incidentals \$50; installation incidentals \$50; supplies and snacks \$1,800	
42	Rental Event Support	5516	\$200	\$240	20%	\$60 x 4 events	Per BOT Chair	
42.1	Income Tax	5517	\$0	\$375	-			
43	Copier Expense	5520	\$722	\$1,731	140%	New copier. Copier lease \$70/mo; copier maintenance \$35.44/mo; copier lease financing \$21.43/mo; copier supply \$7.30/mo; copier overage change \$120	Per new lease/purchase contract - \$35.33/mo. maintenance and \$21.54/mo. lease financing fee (\$56.87/mo. total), plus \$40 for potential copy allowance overages.	
44	Denominational Dues	5521	\$13,518	\$14,807	10%	Per email from Casey on 11/30/25.	Per UUA Annual Fund Program letter - anticipated ask	
45	Insurance	5522	\$8,091	\$9,851	22%	Multiperil \$8,901; workers' comp \$950	\$7,171.00 plus current year \$920 for Workers Comp is \$8,091.00.	
46	Janitorial-Cleaning	5523	\$8,400	\$8,736	4%	Mint Fresh \$168/wk		
47	Janitorial Supplies/Trash Pick	5524	\$2,500	\$2,450	-2%	Trash pickup \$1,750; Janitorial supplies \$700	Trash pickup \$1,800; Janitorial supplies (paper towels expensive - we use a lot) \$700	
48	Lawn Mowing & Snow Remov	5525	\$5,760	\$7,700	34%	Mowing church lawn \$3,300 (30 times @ \$110); Snow removal \$4,400 (8 snow events @ \$550 each)	Mowing church lawn (24 times @ \$90 each) = \$2,160; Snow removal (8 times when over 1" @ \$450 each) = \$3,600	
49	OTOC Dues	5531	\$2,574	\$2,722	6%		This is 1% of lines 7 through 15. To be finalized when revenue budget is finalized.	
50	Postage	5532	\$300	\$315	5%	Assume 5% postage increase in July 2026.		
51	Telephone & Internet	5533	\$2,200	\$2,200	0%		YTD Dec. 6 month 2024-25 actuals of \$1093.82 x 2 rounded up to nearest \$100.	
52	Communications/Marketing Advisory Council	5534	\$1,250	\$900	-28%	Pride Festival \$350 (booth); Youth Pride festival & giveaways \$350; 2UU 50th anniversary book \$200. May Day festival signage/promotion \$750 coded to 5506. \$1,700 KIOS sponsorship is pass through so not included in total.	Pride Festival (booth, workers admissions and promotion material & items \$500; Anniversary book celebrating 2U's 50th birthday (100 copies, 100 pages, color photos, bound, soft cover, \$7.50 per copy \$750; \$1,700 KIOS sponsorship is pass through so not included in total.	
53	Utilities: Gas/Electric/Water	5535	\$6,520	\$7,000	7%		YTD Dec. 6 month 2024-25 actuals of \$1093.82 x 2 plus 3% rounded up to nearest \$100. Announced changes for 2025: MUD 1.9% decrease; OPPD 4.9% increase. Plus \$120 (9.95 x 12) for OPPD surge protection lease.	
54	Security Service	5536	\$735	\$735	0%		Atronic service \$685; False alarm reduction service - required by city \$50	
55	Consulting		\$0	\$0		None anticipated.		
56	<b>Total General Expenses</b>		\$66,185	\$71,812	9%			
	<b>Committee Expenses</b>							
57	Caring	5901	\$326	\$80	-75%	Ministerial Plaque \$30; Memorial Plaque \$50	12x16 plaque with 24 plates and head plate \$201; engraving costs for 12 plates \$120; misc. fee \$5	
58	Fellowship	5902	\$1,225	\$1,025	-16%	Thanksgiving dinner \$475; Winter event \$50; Coffee/creamer/supplies/compostable cups, etc. \$500	Thanksgiving dinner \$475; Fall event \$50; Winter event \$50, Supplies: coffee, cups, plates, napkins \$500; 50th anniversary - cake \$75; installation - cake \$75	
59	Finance Coordinating Council	5903	\$0	\$50	-		No costs expected	

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60	Bldg & Grounds Maintenance	5904-101	\$1,370	\$1,550	13%	Heating and AC inspection and filters \$525; safety inspections \$175 (fire suppressions hardware); garden supplies \$150 (mulch, plants, irrigation parts); miscellaneous supplies for bldg. maintenance \$400; Exterminator \$300 (spray for bugs)	Heating and AC inspection and filters \$475; safety inspections (fire suppressions hardware) \$175; garden supplies (mulch, plants, irrigation parts) \$150; miscellaneous supplies for bldg. maintenance \$400; Exterminator (spray for bugs) \$170.	
61	Bldg Capital Expense Repair/Replacement	5904-105	\$0	\$0	0%	Please note basement project won't occur until 2027-28	There are not any items anticipated for the 2025-26 budget year, per Clyde.	
62	Committee on Ministry	5920	\$120	\$120	0%	Possible trainings \$60; incidentals for gatherings \$60	Includes funds for possible training and incidentals for gatherings	
63	Adult Programming (formerly Faith Connections)	5961	\$250	\$650	160%	Young Adult Retreat - Wesley \$250; program events \$400	Soul Matters: \$167 (1/3 of cost of \$500); Food for programs: \$83	
64	Library	5905	\$72	\$72	0%	TinyCat to run and display the library shelf list \$72	TinyCat to run and display the library shelf list \$72	
65	Connections (formerly Membership)	5906	\$450	\$450	0%	Votives, bookmarks, welcome primer, pocket guide for gift bags, shipping \$330; Food for New Member Ceremony, Pathways \$120	Votives \$30; bookmarks \$8; Welcome primer \$118; pocket guide \$36; shipping \$36; food for New Member ceremony, Pathways & Just the Basics \$222	
66	Worship/Aesthetics	5910	\$3,565	\$3,565	0%	Guest speakers \$1,950; piano tuning/repairs \$300; worship supplies/aesthetics \$715; Guest musicians \$600. Discontinuing Soul Matters.	Guest speakers \$1,950; piano tuning/repairs \$300; worship supplies/aesthetics \$550; Soul Matters (1/3 of total cost) \$165; Guest musicians \$600	
67	Social Justice	5913	\$1,145	\$1,200	5%	Open Arms \$480 (food for meetings \$40/month); Community Garden \$150 (garden plot tilling, plot flags); Pride Parade Fee \$250 (expect slight increase in cost); Education \$250 (Events/Materials/Banners); Immediate Action Funds \$170	Open Arms (\$40/mo. for food) \$480; Community garden \$125; Pride Parade fee \$140; Education Events, Materials, Banners \$200; Immediate action funds \$100; 50th anniversary \$100	
68	Stewardship	5962	\$500	\$600	20%	Pledge drive event costs	Per Anita M. and Anita J.	
69	Technology	5914	\$1,955	\$1,555	-20%	YouTube Pro account \$240; Box Online Storage account \$40; Zoom Subscription \$320; DreamHost DSN Reg./Dreampress web content mgmt. \$355; Audio/Video maintenance, unpredictable repair/replacements of smaller value \$800	YouTube Pro account - \$240.00; Box Online Storage account \$40.00; Zoom Subscription \$320.00; DreamHost DSN Reg./Dreampress web content mgmt. \$355.00; Audio/Video maintenance, repair and replacements \$800.00; Reconfigure Sanctuary Mic connections to A/V amp/mixer \$200.00	
70	Technology New Equip/Replacement	5914-105	\$600	\$800	33%	Security camera for foyer \$200; CD/DVD player & lapel mic \$600	Most likely to replace the sanctuary A/V laptop	
71	Leadership Dev./Nominations	5921	\$125	\$125	0%	Coffee with potential nominees \$25;-Delegate Registration for MidAmerica Region Annual Mtg \$100	Coffee with potential nominees \$25;-Delegate Registration for MidAmerica Region Annual Mtg \$100	
72	Safety Committee	5959	\$0	\$0	0%	Safety committee plans TBD	Per BOT Chair (Anita J.)	
72.1	Endowment Committee	5963	\$0	\$1,000	-	Full Circle legacy recognition/participation, including annual dinners.		
72.2	Personnel Committee	5964				Sue will let us know week of Jan. 12		
73	<b>Total Committee Expenses</b>		\$11,703	\$12,842	10%			
74	<b>Total Cash Expenses</b>		\$264,170	\$268,548	1.7%			
75	<b>Out of Balance by:</b>		-\$8,530	\$3,607	-142%			
7	<b>Other Income</b>							
76	Net Assets from Prior Years		\$4,076					
77	Building Set Aside from Prior Years							
78	<b>Net Balance</b>		-\$4,454	\$3,607				
79	<b>Other Expense</b>							
79	Depreciation Expense	6500-100	\$1,162	\$840	-28%		Per Treasurer (Cheri Cody). Increase is for new lease/purchase of copier (\$70/mo.)	