

FY26-27 Operating Budget - Approved.xlsx

	FY24-25 Actual	FY25-26 Budget	Finance Comm & Board Rec	Comments
<b>Revenue</b>				
<b>4000 CANVASS &amp; CONTRIBUTIONS</b>				
4001 Pledge Income	\$ 319,639	330,000	\$ 340,000	
4002 Non Pledge Contributions	\$ 45,352	50,000	\$ 50,000	
4003 Ministers Discretionary Fund	\$ 437	500	\$ 500	
4004 Sunday Plate	\$ 37,877	36,000	\$ 38,000	
4008 WLA	\$ 7,560	8,000	\$ 4,500	for RE
UUA Intership Grant		7,500		No intern next year
4011 Interest Income	\$ 51	100	\$ 75	
<b>Total 4000 CANVASS &amp; CONTRIBUTIONS</b>	<b>\$ 410,916</b>	<b>432,100</b>	<b>433,075</b>	
<b>4200 RENTS</b>				
4201 Daycare Rent	\$ 356,582	405,183	\$ 424,137	
Minus 10% FY23 Rent for Cap Reserve		(35,658)	\$ (36,953)	Less 10% of prior year net for capital fund
4202 Apartment Rent	\$ 89,813	93,365	\$ 93,000	No change in rent this year; will increase every other year by 3%.
Minus 10% FY23 Rent for Cap Reserve		(8,266)	\$ (8,510)	Less 10% of prior year net for capital fund
4203 Other Rent & Room Fees	\$ 133,161	118,500	\$ 135,000	
4204 Ceremonies Income	\$ 13,450	10,000	\$ 10,000	
<b>AV Fees</b>		4,500		We do not break this out when invoicing, so folded into the projected rent & ceremonies fees
4205 Additional Janitorial Fees from Rentals	\$ 76	500		We do not break this out when invoicing, so folded into the projected rent & ceremonies fees
<b>Total 4200 RENTS</b>	<b>\$ 593,082</b>	<b>588,124</b>	<b>616,674</b>	
<b>4300 PROGRAM &amp; CONG. FUNDRAISING</b>				
4301 Hospitality Income	\$ 827	1,000	\$ 1,000	
4303 Unifair	\$ 11,398	11,500	\$ 11,500	
4304 Auction	\$ 10,281	8,000	\$ 10,000	
4305 Religious Education Contributions	\$ 27,114	25,000	\$ 25,000	
4306 Fundraising Special Events Income	\$ 4,269	3,000	\$ 2,500	
4311 Julie McKinney Fund	\$ 12,967	14,000	\$ 14,000	
4312 Other Income	\$ 18,989	5,000	\$ 3,500	
4314 Winter Appeal Income	\$ 620	5,000	\$ 2,500	
4315 DCL Programs Income	\$ 5,613	1,250	\$ 1,000	Thanksgiving, Seder, First Fridays
4316 Immigrant Solidarity Income	\$ 11,787	5,115	\$ 2,500	About \$2000 of this will be funds rolled over from FY25-26.
Social Justice Programs		2,600	\$ 1,500	Est. rollover from June fundraiser
<b>Total 4300 PROGRAM &amp; CONG. FUNDRAISING</b>	<b>\$ 103,865</b>	<b>81,465</b>	<b>75,000</b>	
<b>Total Revenue</b>	<b>\$ 1,107,863</b>	<b>1,101,689</b>	<b>1,124,749</b>	

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<b>Expenditures</b>				
<b>7000 WORSHIP AND MUSIC</b>				
<b>7100 SENIOR MINISTER COMPENSATION</b>				
7102 Senior Minister Salary	\$ 80,908	74,000	\$ 80,000	
7106 Senior Minister Housing	\$ 34,383	50,000	\$ 40,000	
	<b>115,291</b>	<b>124,000</b>	<b>120,000</b>	
7104 Senior Minister Professional Expenses	\$ 9,000	9,000	10000	
7105 Senior Minister Retirement Contribution	\$ 11,006	12,400	12000	
7103 Sr Minister Health & Dental Insurance	\$ 11,977	15,000	29,000	
7107 Moving Expenses	\$ 6,695			
7108 In Lieu of FICA	\$ 9,562	10,000	10000	
<b>Total 7100 SENIOR MINISTER COMPENSATION</b>	<b>\$ 163,531</b>	<b>170,400</b>	<b>181,000</b>	
<b>7200 MUSIC DIRECTOR COMPENSATION</b>				
7202 Music Director Salary	\$ 47,150	57,150	60000	
7204 Music Director Professional Expense	\$ 2,000	3,000	\$ 4,000	
Music Director Retirement Contribution			\$ 6,000	
<b>Total 7200 MUSIC DIRECTOR COMPENSATION</b>	<b>\$ 49,150</b>	<b>60,150</b>	<b>70,000</b>	
<b>7300 OTHER WORSHIP &amp; MUSIC EXPENSE</b>				
7302 Music & Worship	\$ 5,191	3,750	\$3,500	Pre-purchasing \$500 of supplies
7303 Visiting Ministers	\$ 385	385	800	For 2 guest preachers (WLA will sponsor 2 services. Ministerial candidate will preach twice.)
Ministerial Intern		15,000		No intern next year
7305 Music Purchases	\$ 1,706	2,000	\$ 2,000	Pre-purchasing \$500 of music
7306 Substitute Music Director	\$ 1,875	1,875	\$ 2,125	
7307 Summer Music Program	\$ 1,500	1,800	\$ 2,400	
7308 Section Leaders	\$ 22,380	23,124	\$ 25,020	
7310 Organ & Piano Maintenance	\$ 4,219	3,520	\$ 1,450	Pre-paying \$2750 for two organ tunings
7311 Julie McKinney Expense	\$ 12,785	14,000	\$ 14,000	
<b>Total 7300 OTHER WORSHIP &amp; MUSIC EXPENSE</b>	<b>\$ 50,041</b>	<b>65,454</b>	<b>51,295</b>	

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<b>7400 TECH</b>				
7401 Tech Assistant	\$ -			All volunteer
7402 Hardware/Software	\$ 1,385	1,020	\$ 1,400	
<b>Total 7400 TECH</b>	<b>\$ 1,385</b>	<b>1,020</b>	<b>1,400</b>	
<b>Total 7000 WORSHIP AND MUSIC</b>	<b>\$ 264,107</b>	<b>\$ 297,024</b>	<b>\$ 303,695</b>	
<b>7500 LIFESPAN FAITH DEVELOPMENT</b>				
<b>7501 DIRECTOR OF RELIGIOUS EDUCATION</b>				
7502 DRE Salary	\$ 71,069	73,921	\$ 80,000	
7506 DRE Minister Housing		24,000		N/A for non-clergy
<b>Subtotal Salary</b>		<b>97,921</b>	<b>80,000</b>	
7503 DRE Health & Dental Insurance	\$ 42,439	42,000	\$ 25,000	
7504 DRE Professional Expense	\$ 6,545	6,500	\$ 5,500	
7505 DRE Retirement Contribution	\$ 10,253	9,792		Not eligihle in first year
7508 In Lieu of FICA	\$ 7,273	9,000		N/A for non-clergy
Moving Expense			\$ 2,000	
<b>Total 7500 LIFESPAN FAITH DEVELOPMENT</b>	<b>\$ 161,579</b>	<b>\$ 165,213</b>	<b>\$ 112,500</b>	
<b>7600 OTHER LIFESPAN FAITH EXPENSE</b>				
7601 Lifespan Faith Development Staff	\$ 10,000	10,000	\$ 10,300	3% COLA
7603 Religious Education Expense	\$ 23,356	25,000	\$ 22,500	\$4500 Murray Grove and supplies pre-pay
7604 Nursery and Childcare	\$ 7,327	7,325	\$ 7,550	3% COLA
Caring Ministry		300	\$ 300	Ingredients for meals for congregants in need
<b>Total 7600 OTHER LIFESPAN FAITH EXPENSE</b>	<b>\$ 40,683</b>	<b>42,625</b>	<b>40,650</b>	
<b>Total 7500 LIFESPAN FAITH DEVELOPMENT</b>	<b>\$ 202,262</b>	<b>\$ 207,838</b>	<b>\$ 153,150</b>	

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<b>8000 CONGREGATIONAL LIFE</b>				
<b>8300 MEMBERSHIP COORDINATOR</b>				
8302 Memb Coor Salary	\$ 59,000	64,000	41200	3% COLA
8303 Memb Coor Health & Dental Insurance	\$ 1,415	2,000	\$ 250	
8304 Memb Coor Professional Expense	\$ 2,500	\$ 2,500	\$ 1,000	
8305 Memb Coor Retirement Contribution	\$ 6,372	\$ 6,400	\$ 2,060	Retirement Contribution begins January 2027
<b>Total 8300 MEMBERSHIP COORDINATOR</b>	<b>\$ 69,287</b>	<b>\$ 74,900</b>	<b>\$ 44,510</b>	
<b>8400 OTHER CONGREGATIONAL EXPENSE</b>				
8401 DCL Program Expense/Connections	\$ 5,346	\$ 5,000	\$ 2,250	Ingathering Lunch: \$750; NM Breakfast (3): \$450; NM Gifts: \$250; Pathways (2): \$200; Welcome Table: \$100; Cards & Supplies: \$100; Milestone Gifts: \$400
Men's Group			\$ 250	
Queer Group			\$ 400	2 speaker events, Brooklyn Pride registration, Pride buttons
YAM			\$ 700	For pizza and snacks
BIPOC Group			\$ 250	To host a dance/fun/fundraiser
Religious Naturalism			\$ 300	Financial aid for participants as needed for activities
Green Team			\$ 500	Speaker fees, documentary rights, food
8403 Hospitality Expense	\$ 1,581	2,000	\$ 2,000	Mostly coffee
8408 UniFair Expense	\$ 2,092	2,100	\$ 2,000	
8409 Fundraising/Unbudgeted Special Events	\$ 3,411	1,000	\$ 1,000	
8410 Other Expense	\$ 15,750	5,000	\$ 3,500	
8412 Auction Expenses	\$ 1,281	1,500	\$ 1,500	
8414 Immigrant Solidarity Expense	\$ 7,277	5,115	\$ 2,500	Mostly direct gifts to meet immigrant need. Equals revenue.
Social Justice Committee		2,600	\$ 2,000	Honoraria, childcare, supplies, food
BUUJME		500	\$ 500	Speaker fees, accessibility, materials, transportation
Stewardship		1,000	\$ 1,000	Stewardship event, materials
Marketing		500	\$ 300	Atlantic Antic registration
<b>Total 8400 OTHER CONGREGATIONAL EXPENSE</b>	<b>\$ 36,889</b>	<b>\$ 26,315</b>	<b>\$ 20,950</b>	
<b>Total 8000 CONGREGATIONAL LIFE</b>	<b>\$ 106,176</b>	<b>\$ 101,215</b>	<b>\$ 65,460</b>	

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<b>8500 BUILDING RELATED EXPENSE</b>				
<b>8501 BUILDING ENGINEER COMPENSATION</b>				
8502 Building Engineer Salary	\$ 81,144	80,000	\$ 80,000	Actual FY26 Salary is \$75,000
8503 Bldg Engineer Health & Dental Insurance	\$ 10,332	20,000		
8504 Building Engineer Professional Expense	\$ 1,470			
8505 Bldg Engineer Retirement Contribution	\$ 7,800		\$ 6,667	Retirement Contribution begins Sept. 15
<b>Total 8501 BUILDING ENGINEER COMPENSATION</b>	<b>\$ 100,746</b>	<b>\$ 100,000</b>	<b>\$ 86,667</b>	
<b>8550 DIRECTOR OF FACILITIES</b>				
8552 Director of Facilities Salary	\$ 66,950	71,000	80000	
8553 Dir of Facilities Health & Dental Insurance	\$ -	1,000	\$ 8,400	
8554 Dir of Facilities Professional Expenses	\$ 1,382	1,500	\$ 1,500	
8555 Dir of Facilities Retirement Contributions	\$ 6,137	7,100	\$ 8,000	
<b>Total 8550 DIRECTOR OF FACILITIES</b>	<b>\$ 74,469</b>	<b>80,600</b>	<b>97,900</b>	
<b>8600 OTHER BUILDING EXPENSE</b>				
8602 Sexton Salary	\$ 53,139	40,000	\$ 41,200	3% COLA Sexton gets on-site housing.
8603 Sexton Health & Dental	\$ 20,750	20,000	\$ 25,000	
8605 Sexton Retirement Contribution	\$ 5,131	4,000	\$ 4,120	
Sexton Professional Expenses			\$ 650	
<b>Total Sexton Compensation</b>	<b>\$ 79,019</b>	<b>\$ 64,000</b>	<b>\$ 70,970</b>	
8607 Facilities Part Time Staff	\$ -			
8608 Additional Church Janitorial Expense	\$ 15,372	20,000	\$ 25,000	Friday night and Saturday coverage
8609 Insurance	\$ 80,994	76,000	\$ 90,000	
8610 NYC Real Estate Tax	\$ 63,068	63,000	62,687	
8611 Alarms & Extinguishers	\$ 30,796	21,000	\$ 10,879	
8612 Electricity	\$ 15,038	18,700	\$ 15,000	\$5000 pre-pay in FY25-26
8613 Gas	\$ 31,891	25,000	\$ 25,000	\$10,000 pre-pay in FY25-26
8614 Water & Sewer	\$ 3,237	6,000	\$ 5,000	
8615 Maintenance - Supplies	\$ 20,557	20,000	24000	
8616 Maintenance - Purchased Service	\$ 15,962	2,000	24000	
8619 Rentals & Ceremonies Expense	\$ 3,361	1,500	1500	
Winter Appeal Expense		5,000	\$ 2,500	
<b>Total 8600 OTHER BUILDING EXPENSE</b>	<b>\$ 359,296</b>	<b>258,200</b>	<b>285,566</b>	
<b>Total 8500 BUILDING RELATED EXPENSE</b>	<b>\$ 534,512</b>	<b>\$ 502,800</b>	<b>\$ 541,103</b>	

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<b>8700 GENERAL SERVICES</b>				
<b>8701 CONGREGATIONAL ADMINISTRATOR COMP</b>				
8702 Cong Admin Salary	\$ 63,000	64,890	\$ 70,000	
8703 Cong Admin Health & Dental Insurance	\$ 185	750	\$ 750	
8704 Cong Admin Professional Expense	\$ 998	1,000	\$ 1,000	
8705 Cong Admin Retirement Contribution	\$ 6,330	6,489	\$ 7,000	
<b>Total 8701 CONGREGATIONAL ADMINISTRATOR</b>	<b>\$ 70,513</b>	<b>\$ 73,129</b>	<b>\$ 78,750</b>	
<b>8706 OTHER OFFICE ADMINISTRATION EXPENSE</b>				
8707 Office Supplies	\$ 4,025	4,500	\$ 2,500	\$2500 pre-pay in FY25-26
8708 Office Machine Repair	\$ 500	1,000	\$ 1,000	
8709 Machine Leases	\$ 4,591	5,500	\$ 1,000	Reduced after consulting Wendy
Computer Hardware		1,500	\$ 1,500	
8711 Telephone/ Internet	\$ 2,765	3,000	\$ 3,500	
8712 Website Expense	\$ 2,773	600	\$ 1,000	
8713 Payroll Service	\$ 3,821	6,000	\$ 5,000	Reduced after consulting Wendy
8714 Other Administrative Expense	\$ 3,273	3,500	\$ 3,500	
8715 Legal/Professional Services	\$ 1,125	2,000	\$ 45,000	\$40,000 for our new bookkeeper, \$5000 for legal if needed
8716 Credit Card Fees	\$ 4,638	5,000	\$ 5,500	
8717 Vanco Fees	\$ 1,575	1,200	\$ 1,800	
8718 Postage	\$ 1,039	1,500	\$ 500	\$1000 pre-pay in FY25-26
8720 ACS/Servant Keeper	\$ 790	1,150	\$ 1,560	
8721 QuickBooks	\$ 1,284	1,300	\$ 1,500	
8723 Staff FICA Expense	\$ 28,916	36,500	\$ 32,000	
8724 Workers Compensation	\$ 375	5,000	\$ 5,500	We received an unexpected, \$1800 refund last fiscal year.
8725 Disability Insurance	\$ 1,116	500	\$ 500	
8726 Unemployment Insurance	\$ 2,000	2,000	\$ 2,000	
8728 Teleconferencing/Zoom	\$ 942	1,000	\$ 1,000	
<b>Total 8706 OTHER OFFICE ADMIN EXPENSE</b>	<b>\$ 63,547</b>	<b>82,750</b>	<b>115,860</b>	
<b>Total 8700 GENERAL SERVICES</b>	<b>\$ 134,061</b>	<b>\$ 155,879</b>	<b>\$ 194,610</b>	
<b>8800 DENOMINATIONAL EXPENSE</b>				
8801 UUA & Metro Fair Share Contribution	\$ 2,000	2,500	2500	Fair Share & Interim Sabbatical Fund
8802 Charitable Contributions	\$ 16,181	17,000	\$ 17,500	Share the Plate
8803 Ministers Discretionary Fund	\$ 1,396	1,500	\$ 1,500	
8805 Sunset Park UU	\$ 15,883	17,500		Sunset Park UU discontinued
Search Committee			\$ 15,000	
<b>Total 8800 DENOMINATIONAL EXPENSE</b>	<b>\$ 35,460</b>	<b>\$ 38,500</b>	<b>\$ 36,500</b>	
<b>Total Expenditures</b>	<b>\$ 1,276,577</b>	<b>\$ 1,303,256</b>	<b>\$ 1,294,518</b>	
<b>Total Revenues</b>	<b>\$ 1,107,863</b>	<b>\$ 1,101,689</b>	<b>\$ 1,124,749</b>	
<b>Net Operating Revenue</b>	<b>\$ (168,714)</b>	<b>\$ (201,567)</b>	<b>\$ (169,769)</b>	
Sustainable Draw from Endowment	\$ 178,273	\$ 172,889	\$ 80,000	Sustainable draw from the endowment
<b>Year-End Surplus (Deficit)</b>	<b>\$ 9,559</b>	<b>\$ (28,678)</b>	<b>\$ (89,769)</b>	Additional draw from the endowment (not sustainable)