Line #		Description	Budget 2025 8/1/24 - 7/31/25	Budget 2026 8/1/25 - 7/31/26	Budget 2027 8/1/26 - 7/31/27
	Central Union Church				
	Budget Detail Worksheet				
	FYE 7/31/27 (8/1/26 - 7/31/27)				
	REVENUE				
	Contributions				
1		Current Year Pledge Contrib.	511,000.00	484,700.00	484,700.00
3		Current Year Open Plate	235,000.00	246,300.00	246,300.00
5	Total Contributions		746,000.00	731,000.00	731,000.00
	Other Contributions				
6		Contrib. - Women's League	0.00	2,900.00	1,000.00
6a		Contrib. Thrift Shop	0.00	0.00	100.00
8a		Contrib. - Virtual Church Service	6,000.00	3,000.00	0.00
9a		Contrib. - D. Anderson	8,000.00	4,600.00	4,000.00
14	Total Other Contributions		14,000.00	10,500.00	5,100.00
	Special Contributions				
15	5	Contrib. - The Christmas Fund	1,400.00	11,000.00	9,000.00
17	2	Contribution: OGHS	0.00	2,800.00	2,000.00
18	4	Contrib. - Neighbors In Need	3,990.00	2,000.00	2,000.00
19		Contrib. - Thanksgiving	0.00	300.00	300.00
20	1	Spec. Cont.-Misc HI Conf UCC Offering	9,200.00	5,000.00	5,000.00
21		Contrib. - In Kind	1,500.00	10,000.00	5,000.00
22	3	Contrib. - Other	15,000.00	16,000.00	16,000.00
23	Total Special Contributions		31,090.00	47,100.00	39,300.00
	Other Spec. Contributions				
24		Spec Contrib-Adult Educ	120.00	300.00	300.00
26		Spec. Contrib. - Flower Fund	7,000.00	6,800.00	8,175.00
27		Spec. Contrib. - Memorials	6,500.00	10,700.00	5,000.00
28		Spec. Contrib. - Music	0.00	600.00	600.00
34		Spec.Contrib.:SS Special Events	120.00	0.00	0.00
35		Spec. Contrib-Young Adult	0.00	300.00	0.00
36	Total Other Special Contributions		13,740.00	18,700.00	14,075.00
	Trust Revenue				
38		Trust Rev. - Alexander Tulloch	16,000.00	22,800.00	16,000.00
40		Trust Rev. - Harrison/Cooke	10,000.00	13,900.00	15,000.00
41		Trust Rev. - Angus Foundation	70,000.00	92,700.00	65,000.00
43		Trust Rev. - Mary Lyman	120.00	200.00	200.00
44		Trust Rev. - Other	2,000.00	45,700.00	20,000.00
45	Total Trust Revenue		98,120.00	175,300.00	116,200.00
	Other Revenue				
46		Wedding Income - Sanctuary	69,000.00	103,100.00	65,082.00
47		Wedding Income - Atherton	37,000.00	22,000.00	35,254.00
48		Wedding Income - Other	18,000.00	18,000.00	21,900.00
50		Other Rev. - Miscellaneous	0.00	0.00	2,000.00
51		Preschool Contribution	371,359.00	380,867.00	431,749.00
52		Other Rev. - Use of Facility	413,497.00	421,700.00	158,470.00
53		Thrift Shop Gross Sales	99,800.00	130,000.00	80,000.00
54		Other Rev. - Membership and Fellowship	50.00	0.00	0.00
55		Other Rev - Memorials	13,500.00	20,000.00	20,000.00
52a		Other Rev - Lease Agreements	0.00	0.00	293,852.00
57	Total Other Revenue		1,022,206.00	1,095,667.00	1,108,307.00

Line #	Description	Budget 2025 8/1/24 - 7/31/25	Budget 2026 8/1/25 - 7/31/26	Budget 2027 8/1/26 - 7/31/27
	Budget Detail Worksheet			
	FYE 7/31/27 (8/1/26 - 7/31/27)			
	Holding Revenue			
73a	HD Rev-OR/Youth	0.00	0.00	17,000.00
77	HD Rev. - Buildings & Grounds	0.00	0.00	5,000.00
79	Total Holding Revenue	0.00	0.00	22,000.00
	Central Union Windward Revenue			
79e	Gross sales Thrift Shop:Windward	7,500.00	8,875.00	30,000.00
79f	Other Rev.Facility Usage:Windward	195,225.00	171,900.00	200,000.00
79g	Contrib. Other:Windward	0.00	110.00	1,000.00
79h	Other Rev.Interest:Windward	12.00	13.00	0.00
79i	Total Central Union Windward Revenue	202,737.00	180,898.00	231,000.00
	Preschool Tuition and Fees			
79a	Tuition	2,809,714.00	2,875,612.00	2,980,670.00
79c	Application Fees	6,050.00	6,050.00	6,050.00
79e	Enrollment Fees	70,125.00	70,125.00	70,125.00
79f	Other Fees	10,605.00	10,270.00	10,445.00
79g	Before/After School Care	279,220.00	287,600.00	296,230.00
79g	Summer School	145,810.00	152,721.00	231,686.00
79g	Enrichment	46,353.00	50,543.00	57,143.00
79g	Toddler Program	345,714.00	355,746.00	665,144.00
79i	Total Preschool Tuition and Fees	3,713,591.00	3,808,667.00	4,317,493.00
	Preschool Donations/Other Income			
79a	Donations and Gifts	15,800.00	13,000.00	14,700.00
79e	Dazzle Revenue and Donations	337,937.00	337,937.00	243,407.00
79f	Fall Fitness Donations	35,000.00	50,000.00	50,000.00
79g	Other Income	2,565.00	2,765.00	3,065.00
79i	Total Preschool Donations/Other Income	391,302.00	403,702.00	311,172.00
80	**TOTAL OPERATING REVENUE**	**6,232,786.00**	**6,471,534.00**	**6,895,647.00**
	Investment Revenue - Church			
81b	BOH - Interest/Dividends	100,000.00	134,700.00	120,000.00
82a	Other - Realized/Unrealized Gain/(Loss)	0.00	7,800.00	7,800.00
82b	Other - Interest/Dividends	9,400.00	13,800.00	13,800.00
83	**Total Investment Revenue-Church**	**109,400.00**	**156,300.00**	**141,600.00**
	Investment Revenue - Preschool			
79a	Interest Income	4,405.00	4,629.00	5,002.00
79c	Interest Income - Endowments	21,029.00	26,324.00	35,163.00
79ii	**Total Investment Revenue - Preschool**	**25,434.00**	**30,953.00**	**40,165.00**
84	**TOTAL REVENUE**	**6,367,620.00**	**6,658,787.00**	**7,077,412.00**

Line #	Description	Budget 2025 8/1/24 - 7/31/25	Budget 2026 8/1/25 - 7/31/26	Budget 2027 8/1/26 - 7/31/27
	Budget Detail Worksheet			
	FYE 7/31/27 (8/1/26 - 7/31/27)			
	EXPENSES			
	Worship & Pastoral			
85a	Salaries - WP	214,200.00	164,900.00	209,900.00
85b	Benefits - Annuity: WP	29,988.00	23,100.00	29,400.00
85e	Insurance - Life: WP	524.00	1,000.00	600.00
85f	Benefits - Medical: WP	18,017.00	20,000.00	20,700.00
85h	Benefits - Worker's Comp & TDI: WP	0.00	1,400.00	1,700.00
86	Continuing Education: WP	25.00	3,000.00	4,000.00
86a	Audio & Visual: WP	0.00	2,120.00	2,500.00
87	Employee - Publications: WP	0.00	400.00	400.00
88	Employee - Professional Fund WP	0.00	7,000.00	7,000.00
89	Salaries: Memorials	4,000.00	4,200.00	6,000.00
90	Payroll Taxes: MEM	400.00	400.00	1,000.00
91	Professional - Other: Memorials	600.00	100.00	100.00
88a	Sr. Minister Professional Fund	5,200.00	0.00	4,500.00
92	Miscellaneous Exp.:	6,000.00	4,100.00	1,000.00
93	Total Worship & Pastoral	278,954.00	231,720.00	288,800.00
	Christian Education			
94a	Salaries - CE	61,655.00	64,500.00	65,800.00
94b	Salaries - Nursery Care: CE	6,579.00	6,800.00	7,500.00
94c	Payroll Taxes - CE	5,220.00	5,600.00	5,700.00
94d	Benefits - Annuity: CE	4,932.00	5,200.00	5,300.00
94f	Insurance - Life: CE	151.00	200.00	200.00
94g	Benefits - Medical: CE	14,639.00	16,300.00	16,800.00
94h	Benefits - Worker's Comp & TDI: CE Nursery Care	0.00	700.00	700.00
97	Min. - Adult Education Ministry (Christian Ed.)	0.00	8,500.00	0.00
	Min. - Wel & Enga (Adult Ministry)	3,000.00	4,750.00	4,000.00
98	Min. - Children's Ministry (CE-Family Ministry)	23,630.00	27,250.00	27,250.00
99	Min. - Youth Ministry (CE-Youth)	11,200.00	6,000.00	5,200.00
100	Total Faith Formation (Christian Education)	131,006.00	145,800.00	138,450.00
	Music Ministry			
101a	Salaries - MM	91,691.00	96,500.00	100,900.00
101b	Salaries - Worship Music: MM	28,800.00	30,600.00	37,875.00
101c	Salaries - Contemp. Service: MM	33,840.00	35,400.00	36,900.00
101d	Payroll Taxes - FICA-MM	11,806.00	12,500.00	13,000.00
101e	Benefits - Annuity: MM	5,324.00	5,800.00	5,900.00
101f	Insurance - Life: MM	163.00	200.00	200.00
101g	Benefits - Medical: MM	9,008.00	10,000.00	10,400.00
101g	Benefits - Worker's Comp & TDI: MM	0.00	1,400.00	1,500.00
102	Employee - Prof.Dev.: MM	1,500.00	500.00	500.00
103	Min. - MM- Temp. Help	1,725.00	1,725.00	1,725.00
104	Min. - MM-Handbells	1,000.00	1,000.00	1,000.00
106	Min. - MM-New Music	1,000.00	1,000.00	1,000.00
107	Min. - MM Oratorios	13,000.00	13,000.00	13,000.00
108	Min. - MM-Seasonal Musicians	5,000.00	6,000.00	6,000.00
109	Min. - MM- Worship Music	13,275.00	15,975.00	6,900.00
110	Repair & Maint. - Organ: MM	9,000.00	5,900.00	9,000.00
111	Repair & Maint. - Piano	2,500.00	2,500.00	2,500.00
113	Supplies - General: MM (Copyright Licensing)	2,150.00	2,450.00	2,450.00
114	Miscellaneous Exp.: MM	200.00	200.00	10,200.00
115	Total Music Ministry	230,982.00	242,650.00	260,950.00

Line #	Description	Budget 2025 8/1/24 - 7/31/25	Budget 2026 8/1/25 - 7/31/26	Budget 2027 8/1/26 - 7/31/27
	Budget Detail Worksheet			
	FYE 7/31/27 (8/1/26 - 7/31/27)			
	Outreach			
118	Min. - OR-Community Ministry	4,500.00	0.00	0.00
119	Min. - OR-Oahu Association	6,000.00	6,000.00	7,500.00
120	Min. - OR-Our Wider Mission	11,000.00	11,000.00	12,000.00
121	Min. - OR-World Mission	1,500.00	3,000.00	3,000.00
123	Min. - CM/Programs	500.00	500.00	3,500.00
125	Total Outreach	23,500.00	20,500.00	26,000.00
	Special Contribution Exp.			
126	Min. - Spec.Cont./Easter/OGHS	0.00	2,000.00	2,000.00
127	Min. - Spec.Cont./Christmas	1,400.00	9,000.00	9,000.00
128	Min-Spec.Cont.-HI Conf UCC Misc Offering	9,200.00	5,000.00	5,000.00
129	Min. - Spec.Cont./Neigh In Need	3,990.00	2,000.00	2,000.00
130	Total Spec. Contrib. Exp.	14,590.00	18,000.00	18,000.00
	Social Services			
133	Min. - Diaconate	1,150.00	1,200.00	2,500.00
134	Min. - Deacons Theological	0.00	3,000.00	7,000.00
135	Min. - Welcome & Engagement (Pre:Hospitality)	10,500.00	3,000.00	9,500.00
143	Total Social Services	11,650.00	7,200.00	19,000.00
	Administration			
144a	Salaries - ADM	491,532.00	491,700.00	535,000.00
144b	Payroll Taxes - FICA-AD	37,602.00	37,700.00	41,000.00
144c	Benefits - Annuity: AD	39,323.00	39,400.00	39,600.00
144d	Insurance - Life: AD	1,167.00	1,300.00	1,300.00
144e	Benefits - Medical: AD	69,364.00	69,800.00	61,900.00
145	Continuing Education - AD	5,375.00	400.00	5,050.00
146	Employee - Conference/AHA:AD	2,500.00	800.00	2,500.00
148	Ministry - Flower Fund: AD	7,600.00	7,900.00	8,175.00
150	Ministry- Stewardship:AD	2,500.00	2,000.00	2,125.00
151	Advertising/Media: AD	4,500.00	2,500.00	1,600.00
152	Bank Charges and Merchant Fees	26,064.00	7,300.00	6,500.00
153	Equipment & Furniture under $1,500	5,650.00	2,000.00	12,350.00
154	Eqpmt.Leasing&Cont. Oblig.: AD	28,274.00	32,500.00	30,774.00
156	Insurance - General: AD	234,280.00	250,700.00	258,720.00
157	Unemployment: AD	6,000.00	0.00	0.00
158	Insurance - Worker's Comp and TDI.: AD	26,700.00	4,000.00	4,300.00
159	Postage - 1st Class: AD	3,000.00	3,200.00	3,100.00
160	Postage-3rd Class Bulk Mail:AD	1,040.00	850.00	570.00
161	Professional - Other: AD	81,122.00	65,000.00	20,901.00
161a	Subscriptions - Other: AD	0.00	41,100.00	2,752.00
162	Supplies - Paper (Print Shop)	5,000.00	3,000.00	3,000.00
163	Supplies - General Off.: AD	4,300.00	3,250.00	3,900.00
164	Taxes-GE/Fed/Real Estate: AD	20,084.00	19,815.00	17,578.00
165	Telephone: AD	20,918.00	11,309.00	11,690.00
166	Ministry - Historian	2,000.00	1,800.00	2,000.00
167	Miscellaneous Exp.: AD	5,000.00	2,700.00	3,000.00
168	Total Administration	1,130,895.00	1,102,024.00	1,079,385.00

Line #	Description	Budget 2025 8/1/24 - 7/31/25	Budget 2026 8/1/25 - 7/31/26	Budget 2027 8/1/26 - 7/31/27
	Budget Detail Worksheet			
	FYE 7/31/27 (8/1/26 - 7/31/27)			
	Campus Buildings & Grounds			
169a	Salaries	226,449.00	241,900.00	246,600.00
169b	Payroll Taxes - FICA-BG	17,323.00	18,600.00	18,900.00
169c	Benefits - Annuity: BG	18,522.00	19,800.00	18,600.00
169d	Insurance - Life: BG	14,458.00	700.00	600.00
169e	Benefits - Medical: BG	63,059.00	59,900.00	61,900.00
169f	Benefits - Worker's Comp & TDI: BG	0.00	14,900.00	15,100.00
169g	Benefits - Worker's Comp & TDI: BG	650.00	0.00	0.00
170	Automobile - Vehicle Maint.: B	4,950.00	1,150.00	5,715.00
171	Equipment - Minor: BG	4,000.00	2,000.00	11,089.00
172	Maint. - Lawn & Garden: BG	34,200.00	26,500.00	51,500.00
173	Maint. - Material, Minor Eqpt.	3,000.00	1,000.00	3,600.00
174	Repair & Maint. - Contracts-BG	66,800.00	80,600.00	70,000.00
175	Repair & Maint: General	66,965.00	53,500.00	49,025.00
176	Repair & Maint. - Roof: BG	6,000.00	0.00	0.00
177	Repairs & Maint-Manse	8,350.00	12,700.00	12,000.00
178	Security Systems: BG	50,208.00	49,300.00	49,830.00
179	Supplies - Janitorial: BG	24,000.00	16,600.00	22,496.00
180	Utilities - Electricity: BG	213,190.00	225,900.00	210,127.00
181	Utilities - Gas: BG	7,622.00	7,000.00	8,833.00
182	Utilities - Water & Sewer: BG	87,000.00	75,900.00	81,651.00
183	Miscellaneous Exp.: BG	11,284.00	4,300.00	22,495.00
184	Total Campus Buildings & Grounds	928,030.00	912,250.00	960,061.00
	Wedding			
185a	Salaries - WD	13,779.00	0.00	0.00
185b	Payroll Taxes - WD	1,054.00	0.00	0.00
185c	Benefits - Annuity WD	1,102.00	0.00	0.00
185d	Benefits - Medical - WD	2,703.00	0.00	0.00
186	Wedding Exp. - Ministers	6,000.00	6,000.00	6,250.00
187	Wedding Exp. - Music	12,000.00	11,100.00	10,690.00
188	Wedding Exp. - Directors/Custodians	12,900.00	12,400.00	11,560.00
189	Wedding Exp. - Misc.	28,700.00	30,000.00	29,250.00
190	Total Wedding	78,238.00	59,500.00	57,750.00
	Women's League			
191	Min./WL - Nation & World	4,500.00	3,000.00	2,000.00
192	Min./WL - Community Outreach	29,500.00	40,000.00	15,905.00
193	Min./WL - Educational Aid	44,000.00	42,382.00	44,000.00
193	Min./WL - Special Needs	581.00	2,600.00	3,000.00
194	Postage	0.00	250.00	200.00
	Bank Charges	50.00	0.00	0.00
195	Professional	0.00	900.00	900.00
195b	Salaries: TS	37,423.00	38,200.00	39,000.00
195c	Payroll Taxes: TS	2,863.00	3,000.00	3,000.00
195d	Benefits - Annuity: TS	2,994.00	3,100.00	3,200.00
195e	Benefits - Medical/Kaiser:TS	9,008.00	10,000.00	10,400.00
195g	Life Insurance: TS	92.00	900.00	900.00
196	Repair and Maintenance	2,300.00	2,100.00	2,100.00
197	Supplies - T.S.	300.00	3,600.00	3,000.00
198	Taxes - GE (T.S.)	5,843.00	5,850.00	3,600.00
199	Miscellaneous	1,669.00	1,500.00	1,200.00
200	Total Women's League	141,123.00	157,382.00	132,405.00

Line #	Description	Budget 2025 8/1/24 - 7/31/25	Budget 2026 8/1/25 - 7/31/26	Budget 2027 8/1/26 - 7/31/27
	Budget Detail Worksheet			
	FYE 7/31/27 (8/1/26 - 7/31/27)			
	Holding Expenses			
229	Min/HD-OR/Youth	0.00	0.00	12,000.00
229a	Min. - Young Adults	5,050.00	5,600.00	5,950.00
233	Min./HD - Windward Ministry	7,000.00	7,000.00	7,000.00
248	Total Holding Expenses	12,050.00	12,600.00	24,950.00
	Central Union Windward Expenses			
248a	Salaries:Windward	27,596.00	28,000.00	27,600.00
248b	Payroll Taxes:Windward	2,111.00	2,200.00	3,300.00
248f	Taxes:Windward	10,000.00	8,140.41	12,000.00
248g	Insurance - General:Windward	41,220.00	41,030.00	41,000.00
248h	Bank Charges & Merch:Windward	624.00	625.00	600.00
248i	Supplies general office:Windward	980.00	600.00	1,100.00
248k	Professional:Windward	720.00	300.00	200.00
248l	Security: Windward	28,926.00	29,000.00	30,000.00
248m	Utilities - Electricity:Windward	12,113.00	5,000.00	7,000.00
248n	Utilities - Water & Sewer:Windward	10,506.00	5,000.00	5,000.00
248o	Telephone: AD:Windward	2,000.00	2,000.00	0.00
248p	Cont. Ed.:Windward	25.00	0.00	0.00
248q	Repair & Maint (General).:Windward	67,654.00	60,000.00	60,000.00
248s	Advertising/Media:Windward	150.00	150.00	200.00
248t	CE Programs - Windward	100.00	100.00	100.00
248u	Misc. Exp.:Honorarium WP CUW	6,000.00	3,000.00	1,500.00
248v	Hospitality:Windward	800.00	300.00	400.00
248w	Music - Seasonal Musicians/Temp:Windward	2,000.00	1,000.00	2,000.00
248x	Misc. Exp. Music: Windward	346.00	300.00	200.00
248z	Miscellaneous Exp.:Worship Windward	324.00	200.00	300.00
248aa	Total Central Union Windward Expenses	214,195.00	186,945.41	192,500.00
	Preschool Expenses			
79a	Administration	979,548.00	986,316.00	971,430.00
79a	Instructional	1,647,721.00	1,814,013.00	1,928,168.00
79a	Operations	391,227.00	433,934.00	433,245.00
79a	Development	74,595.00	165,085.00	167,124.00
79a	Dazzle	157,393.00	163,893.00	110,706.00
79a	Summer School	77,873.00	73,223.00	105,802.00
79a	Enrichment	36,872.00	40,383.00	43,281.00
79a	Toddler Program	232,851.00	259,997.00	428,558.00
79a	Preschool Contribution:Endowment	371,359.00	380,867.00	431,749.00
	Total Preschool Expenses	3,969,439.00	4,317,711.00	4,620,063.00
249	**TOTAL OPERATING EXPENSES**	**7,164,652.00**	**7,414,282.41**	**7,818,314.00**
255	**NET SURPLUS/(DEFICIT)**	**(797,032.00)**	**(755,495.41)**	**(740,902.00)**