

2016 Portland Friends of the Dhamma Budget

	Budget 1/2016	Actual 2015	Notes
CASH INCOME			
4000 - Pledged Donations	\$28,000.00	\$26,828.50	High likelihood is \$26500 per month right now
4100 - One-time Donations	\$24,200.00	\$24,468.27	this equals sum of the bowl, contributions to the dana list, fundraising, and other
Programs - Dana in the Bowl	\$9,000.00	\$8,115.76	This matches past performance
Regular Programming (F, Su)	\$3,500.00	\$3,528.06	matches past performance (Fri Investigations + Sunday Sila)
Visiting Teachers	\$2,650.00	\$2,597.20	Hermitage + Visiting Teachers
Workshops/programs	\$2,850.00	\$1,990.50	matches past performance
Fundraising Efforts	\$13,500.00	\$11,828.78	Estimating LOW for events, estimating higher for appeal based partly on past performance
Small Specific Fundraising Events	\$1,000.00	\$750.00	
Large Fundraising Event	\$1,000.00	\$0.00	
Directed Fundraising (Dana List/Budgeted)	\$3,000.00	\$1,350.00	\$900 monastic visits, \$450 stove, \$150 supplies, \$900 children's program, \$500 leadership
Additional Directed Fundraising (Unbudgeted)	\$0.00	\$2,718.00	for monies added later - opportunities within the year
Appeals (Annual + Mid-Year)	\$8,500.00	\$7,010.78	
Other	\$1,700.00	\$4,523.73	Based on past performance of donations that come unsolicited through the mail or online
NRZ Donations (not in rent income)	\$0.00	\$1,735.00	
One-time not assoc. w/event	\$1,700.00	\$2,488.73	usually through the mail or through NFG
Ministerial Services	\$0.00	\$300.00	
4200 - Rental Income	\$23,803.00	\$16,385.00	Equals sum of regular renters @ 95% occupancy, plus Block Rentals
Evening Slots (Tu, W, Th, Su)	\$13,110.00	\$11,515.00	Equals W/Su @ \$550, Tu @ \$300, Th @ \$300 times 12 months
Office - not program related (taxable)	\$7,353.00	\$3,870.00	Equals main office at \$625 plus \$20 for internet, \$100 for the small office time 12 months
Office - program related (non-taxable)	\$1,140.00	\$100.00	
Fundraising - Block Rentals (day, evening)	\$2,200.00	\$900.00	Estimate of what we might expect to see from Block Rentals
4300 - Sales	\$0.00	\$840.00	

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4900 · Reclassification of funds	\$1,575.00	\$0.00	Zafus/zabutons/chairs \$850, kids progam \$275, Aj. Sona plane ticket \$450
TOTAL CASH INCOME	\$77,578.00	\$68,521.77	equals sum of 4000, 4100, 4200, 4300, 4900
EXPENSE			
5000 · Programming			
5010 · Visiting Teachers			
5011 · Visiting Teacher Travel	\$1,700.00	\$657.65	Plane Tix for: Aj Sona \$450, Ayya Tathaaloka \$350, Aj Geoff+1 \$275x2, Debbie Stamp \$350
5012 · Visiting Teacher Lodging	\$0.00	\$0.00	
5013 · Visiting Teacher Meals	\$200.00	\$16.38	
Total 5010 · Visiting Teachers	\$1,900.00	\$674.03	
5020 · Lineage & Community (SD)	\$1,000.00	\$543.75	SD's Business Expenses - Tport, lodging, meals. E.g. SD trips to PH, Wat Atam, Abhayagiri
5030 · Community Training & Development	\$0.00	\$0.00	
5040 · Teas & Edibles	\$250.00	\$65.72	\$40 per month over 10 months. Can we put some of this expense on the dana list?
5050 · Altar supplies	\$0.00	\$0.00	
5060 · Books & Publications	\$0.00	\$79.75	
5070 · Children's Program	\$3,300.00	\$1,606.47	\$60/week times 52 weeks, plus \$180 for materials/meetings
Total 5000 · Programming	\$6,450.00	\$2,969.72	
5200 · Spiritual Director			
5210 · Stipend	\$26,920.00	\$26,400.00	Cash salary = \$5320, Housing Allowance = \$21600
5220 · Health Insurance	\$3,960.00	\$3,600.00	\$330 per month
5230 · Training & Development	\$4,000.00	\$1,663.94	Local training, one-on-one leadership training, travel/room/board
5240 · Social Security	\$2,360.00	\$2,295.00	
5250 · Workers Compensation	\$335.00	\$0.00	from compensation packet
5260 · Retirement/Life Ins./Disability	\$0.00	\$0.00	
Total 5200 · Spiritual Director	\$37,575.00	\$33,958.94	
5400 · Facilities			
5410 · Mortgage	\$12,525.00	\$12,525.48	
5420 · Ongoing Maintenance	\$1,650.00	\$1,060.00	Includes upgrading the electric so that the stove can be used

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5430 · Utilities			
5431 · Natural Gas	\$1,200.00	\$963.47	
5432 · Electric	\$1,000.00	\$907.63	Reflects higher use due to using gas less often
5433 · Water/Sewer	\$1,000.00	\$820.49	Reflects 5% increase in fees + higher sewer charges if more rain
5434 · Garbage/Recycling	\$450.00	\$440.80	currently at \$71.80 every two months. Includes cushion for increase, plus special trash pickup
5435 · Internet Connectivity	\$800.00	\$701.14	approximately \$68/month. Currently at \$65.
Total 5430 · Utilities	\$4,450.00	\$3,833.53	sum of above 5 lines
5440 · Janitorial Supplies	\$700.00	\$573.67	
5450 · Furnishings	\$1,400.00	\$1,541.78	\$850 for Zafus in a restricted fund, plus money for a chair for Sakula's office.
5460 · Reserve Expenditures	\$3,000.00	\$0.00	Hopefully will not be spent, but reflects a reclassification of funds from GF to restricted
5470 · Capital Improvements	\$0.00	\$11,180.47	No capital improvements expected
5480 · Insurance	\$2,700.00	\$2,471.09	Increase from this year to last reflects a general increase, plus we'll be paying for a full year
5490 · Government Fees & Inspections	\$1,000.00	\$42.00	166 for fire extinguishers per Kristen, plus electrical
Total 5400 · Facilities	\$27,425.00	\$33,228.02	
5600 · Administration			
5610 · Training & Development	\$1,500.00	\$1,350.00	February leadership retreat. Includes Tree's fee (\$500), plus lodging (\$1000?).
5620 · Community Meals & Travel	\$0.00	\$0.00	
5630 · Professional Fees			
5631 · Bookkeeping & Accounting	\$700.00	\$253.75	Adding an increase for treasurer support \$700 bookkeeper
5632 · Legal	\$0.00	\$0.00	
Total 5630 · Professional Fees	\$700.00	\$253.75	
5640 · Software/Website	\$500.00	\$0.00	Adding this in for software - Quickbooks 2016, plus other
5650 · Office supplies/equipment	\$300.00	\$126.62	
5660 · Copy & Printing Services	\$500.00	\$432.00	
5670 · Postage & Shipping	\$300.00	\$198.20	stamps
5680 · Government Fees/Dues	\$550.00	\$100.00	Northwest Dharma dues, plus State of Oregon corporate filing, plus church status

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5681 · Taxes	\$900.00	\$0.00	Taxes on the for-profit portion of the building (will need to pay 15-16 and 16-17 taxes this year)
5690 · Bank Service Charges	\$0.00	\$106.50	
5991 · Payroll (SD)	\$870.00	\$0.00	note: Will drop this to admin, just here for ease of seeing it
5699 · Other Expense	\$0.00	(\$0.65)	
Total 5600 · Administration	\$6,120.00	\$2,566.42	
5900 · Outgoing Dana			
5910 · Gifts- External Teachers/Groups	\$0.00	\$160.00	
5920 · Gifts- Community	\$0.00	\$0.00	
5930 · Community Grants	\$0.00	\$0.00	
Total 5900 · Outgoing Dana	\$0.00	\$160.00	
TOTAL EXPENSE	\$77,570.00	\$72,883.10	\$517,991.00
NET CASH INCOME	\$8.00	(\$4,361.33)	
OTHER INCOME/EXPENSE			
Other Income			
7000 · Interest Income	\$2.00	\$1.86	
7097 · Reversal of Mort Prin Expensed	\$4,882.00	\$4,720.14	
7098 · Waived Interest (income)	\$7,830.00	\$7,830.00	652.50 times 12 = waived portion of the loan
Total Other Income	\$12,714.00	\$12,552.00	
Other Expense			
7099 · Waived Interest (expense)	\$7,830.00	\$7,830.00	652.50 times 12 = waived portion of the loan
Total Other Expense	\$7,830.00	\$7,830.00	
Net Other Income	\$4,884.00	\$4,722.00	
NET INCOME	\$4,892.00	\$360.67	