

2026-27 Budget DRAFT 1

REVENUES		2025	2025	2026	
Num	INCOME ACCOUNTS	Budget Approved	Anticipated	Budget	budget change
4000	Sales Manuals	\$ 800.00	\$ 600.00	\$ 600.00	\$ (200.00)
4005	Merchandise Income (including Jewelry)	\$ 500.00	\$ 500.00	\$ 500.00	\$ -
4010	Sales Fig Video Software	\$ 1,150.00	\$ 1,000.00	\$ 1,000.00	\$ (150.00)
4025	Sales DVD	\$ 250.00	\$ -	\$ -	\$ (250.00)
4040	Interest Income	\$ 2,000.00	\$ 2,300.00	\$ 2,300.00	\$ 300.00
4050	Subscription Manuals on line	\$ 700.00	\$ 550.00	\$ 500.00	\$ (200.00)
4115	RTV Income	\$ 5,500.00	\$ 6,500.00	\$ 6,500.00	\$ 1,000.00
4120	Postage Income	\$ 400.00	\$ 400.00	\$ 400.00	\$ -
4215	Donations (unrestricted)	\$ 400.00	\$ 400.00	\$ 400.00	\$ -
4100	Misc Income				\$ -
4095	Credit Card Reward Income	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ (1,500.00)
<b>TOTAL Income Accounts</b>		<b>\$ 16,700.00</b>	<b>\$ 15,750.00</b>	<b>\$ 15,700.00</b>	<b>\$ (1,000.00)</b>

MEMBERSHIP		Budget Approved	Anticipated	Budget	budget change	
4045	Membership dues	\$ 58,522.50	\$ 55,748.50	\$ 60,200.00	\$ 1,677.50	Income based on anticipated net gain of nine memberships
4085	Cash Discount	\$ (5,694.00)	\$ (4,411.13)	\$ (5,694.00)	\$ -	
	Early Discount	\$ (2,083.62)	\$ (2,175.00)	\$ (2,083.62)	\$ -	
4060	Member Insurance	\$ 15,444.00	\$ 15,686.00	\$ 15,444.00	\$ -	
4055	ASCAP License	\$ 23,993.00	\$ 23,114.38	\$ 23,993.00	\$ -	
4080	BMI Licenses	\$ 27,263.00	\$ 26,820.00	\$ 27,263.00	\$ -	
4105	SESAC Licenses	\$ 23,641.00	\$ 24,462.25	\$ 23,641.00	\$ -	
4110	Journal Fee	\$ 1,100.00	\$ 952.00	\$ 952.00	\$ (148.00)	
4090	Reinstatement/New Member Fees	\$ 300.00	\$ 845.50	\$ 800.00	\$ 500.00	
<b>TOTAL Membership</b>		<b>\$ 142,485.88</b>	<b>\$ 141,042.50</b>	<b>\$ 144,515.38</b>	<b>\$ 2,029.50</b>	

CONVENTION INCOME		Budget Approved	Anticipated	Budget	budget change	
	Convention Fees	\$ 14,178.00	\$ 13,123.00	\$ 20,600.00	\$ 6,422.00	Income based on anticipated attendance
	Meal Packages	\$ 10,836.00	\$ 10,239.50	\$ 16,200.00	\$ 5,364.00	
	Convention Misc Income	\$ 694.00	\$ 749.25	\$ 1,014.00	\$ 320.00	
<b>TOTAL Convention</b>		<b>\$ 25,708.00</b>	<b>\$ 24,111.75</b>	<b>\$ 37,814.00</b>	<b>\$ 12,106.00</b>	

		Budget Approved			budget change
<b>TOTAL REVENUE</b>		<b>\$ 184,893.88</b>	<b>\$ 180,904.25</b>	<b>\$ 198,029.38</b>	<b>\$ 13,135.50</b>

EXPENSES		2025			
GENERAL EXPENSES	Budget Approved	Anticipated	Budget	budget change	
Advertising/Marketing	\$ 30.00	\$ 30.00	\$ 30.00	\$ -	
ARTS	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	
Bank Fees (including PCI compliance)	\$ 100.00	\$ 85.00	\$ 100.00	\$ -	
Merchandise	\$ -	\$ -	\$ -	\$ -	
RAL Representative to CALLERLAB	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	
Capital Expense		\$ 677.86	\$ -	\$ -	new EA laptop
7085 Credit Card & PayPal Fees	\$ 1,400.00	\$ 1,200.00	\$ 1,400.00	\$ -	
7105 Depreciation	\$ 943.00	\$ 1,111.00	\$ 1,015.00	\$ 72.00	
7215 DVD Production / Video work / RTV	\$ 8,000.00	\$ 270.08	\$ 8,000.00	\$ -	Rollover request for new Teaching Videos
7156 Handling	\$ (200.00)	\$ (525.00)	\$ 525.00	\$ 725.00	
7130 Insurance (D&O)	\$ 2,246.00	\$ 2,103.00	\$ 2,208.15	\$ (37.85)	
7135 Legal and Accounting	\$ 2,450.00	\$ 1,310.00	\$ 2,000.00	\$ (450.00)	
Maintenance & Repairs	\$ 600.00	\$ 200.00	\$ 400.00	\$ (200.00)	
Mini Lab Expense	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	anticipate two
7075 New Member Supplies	\$ 352.00	\$ 300.00	\$ 300.00	\$ (52.00)	
7145 Office Supplies	\$ 600.00	\$ 600.00	\$ 600.00	\$ -	
7040 Operating Functions	\$ -			\$ -	
7155 Postage	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ -	
7160 Printing	\$ 200.00	\$ (400.00)	\$ (400.00)	\$ (600.00)	
7180 Rent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	
7190 Taxes and Licenses	\$ 100.00	\$ 35.00	\$ 100.00	\$ -	
7195 Telephone/Internet	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -	
7220 Web Operations - RAL	\$ 3,000.00	\$ 3,459.45	\$ 3,000.00	\$ -	
<b>TOTAL GENERAL EXPENSES</b>	<b>\$ 28,221.00</b>	<b>\$ 15,856.39</b>	<b>\$ 27,678.15</b>	<b>\$ (542.85)</b>	

COST OF GOODS SOLD	Budget Approved	Anticipated	Budget	budget change
COGS - Membership Cash Disc				
COGS - Membership Early Discount				
COGS - Manual	\$ 800.00	\$ 600.00	\$ 600.00	\$ (200.00)
COGS - Merchandise	\$ 800.00	\$ -	\$ 500.00	\$ (300.00)
COGS - Fig Video Software	\$ 800.00	\$ -	\$ -	\$ (800.00)
COGS - DVD	\$ -			\$ -
COGS - Member Insurance	\$ 13,000.00	\$ 13,288.00	\$ 13,952.40	\$ 952.40
COGS - ASCAP	\$ 21,961.00	\$ 19,099.50	\$ 21,961.00	\$ -
COGS - BMI License	\$ 25,849.00	\$ 21,398.00	\$ 25,849.00	\$ -
COGS - SESAC License	\$ 22,249.00	\$ 20,373.00	\$ 22,249.00	\$ -

COGS - Journal	\$ 700.00	\$ 700.00	\$ 700.00	\$ -
<b>TOTAL COST OF GOODS</b>	<b>\$ 86,159.00</b>	<b>\$ 75,458.50</b>	<b>\$ 85,811.40</b>	<b>\$ (347.60)</b>

<b>CONVENTION EXPENSES</b>		<b>Budget Approved</b>	<b>Anticipated</b>	<b>Budget</b>	<b>budget change</b>	
7005	Convention Board of Directors	\$ 3,127.89	\$ 4,343.18	\$ 3,667.89	\$ 540.00	Expenses based on anticipated attendance
7010	Conv site selection	\$ -			\$ -	
7095	Convention Costs non education	\$ 7,110.52	\$ 6,475.77	\$ 3,930.52	\$ (3,180.00)	
7015	Convention Education	\$ 8,500.00	\$ 7,904.61	\$ 3,475.00	\$ (5,025.00)	
7025	Convention meal package	\$ 9,000.00	\$ 9,418.71	\$ 24,000.00	\$ 15,000.00	
7205	Convention Travel - EA	\$ 900.00	\$ 1,580.62	\$ 1,200.00	\$ 300.00	
<b>TOTAL CONVENTION</b>		<b>\$ 28,638.41</b>	<b>\$ 29,722.89</b>	<b>\$ 36,273.41</b>	<b>\$ 7,635.00</b>	

<b>PAYROLL EXPENSES</b>		<b>Budget Approved</b>	<b>Anticipated</b>	<b>Budget</b>	<b>budget change</b>	
6010	Salaries and Wages	\$ 47,940.00	\$ 47,940.00	\$ 49,015.02	\$ 1,075.02	includes 3% COL per contract
6020	Taxes: Payroll and Fringe	\$ 3,668.00	\$ 3,700.00	\$ 3,994.94	\$ 326.94	includes new FMLA expense
6000	SEP-IRA	\$ -	\$ 2,500.00	\$ -	\$ -	EA Bonus (board approved)
6060	ME Workers Comp	\$ 475.00	\$ 437.00	\$ 450.00	\$ (25.00)	
6070	ME Unemployment	\$ 650.00	\$ 463.20	\$ 500.00	\$ (150.00)	
<b>TOTAL PAYROLL</b>		<b>\$ 52,733.00</b>	<b>\$ 55,040.20</b>	<b>\$ 53,959.96</b>	<b>\$ 1,226.96</b>	

	<b>Budget Approved</b>	<b>Anticipated *</b>	<b>Budget *</b>	<b>budget change</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 195,751.41</b>	<b>\$ 176,077.98</b>	<b>\$ 203,722.92</b>	<b>\$ 16,403.69</b>	
<b>REVENUE</b>	<b>\$ 184,893.88</b>	<b>\$ 180,904.25</b>	<b>\$ 198,029.38</b>	<b>\$ 13,135.50</b>	
<b>NET</b>	<b>\$ (10,857.53)</b>	<b>\$ 4,826.27</b>	<b>\$ (5,693.54)</b>	<b>\$ 5,163.99</b>	