

Annual Operating Budget 2023-24

(* denotes designated funds that are restricted for certain purposes)

line		Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Forecast 2022-23	Budget 2023-24
	INCOME						
1	Receipts						
2	Pledged Income - Current Year	955,000	947,848	895,644	823,450	823,450	780,000
3	Budgeted Uncollectible	(44,938)	(204,970)	(89,564)	(41,879)	(41,879)	(19,784) <i>2.5% uncollectible</i>
4	Excess/(Short) Collected	(3,595)	196,466	27,142		40,000	
5	Net Pledged Income	906,467	939,344	833,221	781,571	821,571	760,216
6	Pledged Income - Prior Year	54,824	27,984	32,146	20,000	34,369	35,000 <i>Set to pre-pandemic levels</i>
7	Non-Pledged Income	47,959	300,675	32,053	35,000	60,567	50,000 <i>Set to pre-pandemic levels</i>
8	Pledges and Donations Subtotal	1,009,250	1,268,003	897,420	836,571	916,507	845,216
9	Fundraising Income	24,142	17,820	1,410	15,000	15,240	40,000 <i>Set to pre-pandemic levels</i>
10	Community/Belonging Income	7,388	0	227	3,600	2,500	10,000 <i>Set to pre-pandemic levels</i>
11	Other Income (incl rent, interest earned)	15,780	139,187	4,003	2,000	21,060	10,000
12	Other Income Subtotal	47,311	157,007	5,639	20,600	38,800	60,000
13	Subtotal before Income from Reserve Funds	\$1,056,561	\$1,425,010	\$903,060	\$857,171	\$955,307	\$905,216
14	Reserve Funds	0	0	35,596	145,000	19,000	78,000
15	Total Receipts before Special Collections	\$1,056,561	\$1,425,010	\$938,656	\$1,002,171	\$974,307	\$983,216
16	Special Collections Payable	\$64,792		\$116,469	\$40,000	\$40,000	\$40,000
17	TOTAL RECEIPTS	\$1,121,353	\$1,425,010	\$1,055,124	\$1,042,171	\$1,014,307	\$1,023,216

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line		Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Forecast 2022-23	Budget 2023-24
	EXPENSES						
18	Board and Congregational Committees						
19	Board						
20	Board Expenses & Contingency	8,533	581	4,642	12,000	11,485	7,000
21	Administration	61,427	77,337	51,698	55,260	41,593	55,260
22	Denomination Dues	26,000	26,000	26,000	28,000	28,000	30,000 UUA
23	Mortgage Principal & Interest	41,026	178,427		0	0	0
24	Sabbatical Planning Fund	0	0	1,000	1,000	1,000	1,000
25	Nominations, Leadership Development Committee	0	0	183		558	1,000
26	Subtotal Board	\$136,986	\$282,345	\$83,522	\$96,260	\$82,636	\$94,260
27	Personnel (salaries & benefits)						
28	Ministerial Services	261,870	268,531	353,801	288,500	305,652	226,408 incl interim and asst minister for one month
29	Religious Education	106,959	91,005	92,155	112,549	112,863	131,202 incl pay adj, increased hrs, & nursery staff
30	Administrative Services	139,911	102,681	130,005	138,103	150,269	152,930 includes pay adjustments to UUA stds
31	Music Program	84,611	66,569	38,138	43,190	40,584	59,550 PT Dir of Music, Choral Dir, Accompanist
32	Retirement Plan and Other Benefits	143,159	133,537	136,794	182,639	154,085	155,000 Retirement, FICA, Med/dent, LTD/Life, WC
33	Professional Development	2,283	2,855	585	3,000	2,000	23,386 '23-24 includes Minister prof development
34	Subtotal Personnel	\$738,793	\$665,178	\$751,479	\$767,981	\$765,453	\$748,476
35	Stewardship						
36	Building Operations	39,755	37,473	51,325	61,200	61,200	61,200
37	Financial Oversight Committee	31,143	31,838	33,193	32,300	32,300	36,000
38	Land Stewardship Committee	9,876	1,100	6,100	6,030	6,030	6,030
39	Development Committee (incl Pledge)	6,085	3,175	3,498	4,450	4,450	4,450
40	Subtotal Stewardship	\$86,859	\$73,586	\$94,116	\$103,980	\$103,980	\$107,680
41	Worship/Works/Witness. Religious Ed. Belongina						
42	Gallery (Art) Committee	-45	0		300	0	300
43	Adult Spiritual Development	1,007	776	1,030	1,100	0	1,100
44	Community	7,574		590	4,600	3,200	7,600
45	Belonging	642	30	37	900	100	900
46	Pastoral Care Companions	1,541	215	452	250	175	250
47	Worship and Music	6,473	1,850	4,439	10,150	7,203	10,150
48	Religious Education	2,323	911	1,427	7,750	3,824	5,500
49	Social Action	3,183	1,600	1,185	2,000	6,635	2,000
50	Youth Program	2,622	980	378	6,900	1,100	5,000
51	Subtotal	\$25,320	\$6,361	\$9,538	\$33,950	\$22,237	\$32,800
52	Expenses Subtotal	\$987,958	\$1,027,470	\$938,655	\$1,002,171	\$974,306	\$983,216

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<u>line</u>	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Forecast</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
53 Special Collections Disbursed	\$64,792	\$0	\$116,469	\$40,000	\$40,000	\$40,000
54 TOTAL EXPENSES	\$1,052,750	\$1,027,470	\$1,055,124	\$1,042,171	\$1,014,306	\$1,023,216
	0.7%	-2.4%	2.7%			
55 Receipts Over (Under) Expenses	\$68,603	\$397,540	\$0	\$0	\$0	\$0

The congregation authorizes the board to manage to this budget with the flexibility to make changes to line items as necessary provided that:

- the revenues not vary by more than 10% over or under the total projected annual revenue and/or
- the total expenses not vary by more than 10% over or under the total projected annual expenses.

In the event that the church cannot reasonably expect to sustain operations without exceeding these authorized variations then the board will give notice to the members that the revenues and/or the expenses will vary from the budget by the 10% limit. After notice is given the congregation may, at its discretion, call for a congregational meeting according to the procedures laid out in the church's by-laws.