

Second Unitarian Church
PROPOSED Operating Budget for FY23-24

| Line # | Income | Final 2022-2023 | Proposed 2023-2024 | % change from prev. FY | Notes 23-24 |
|--------|--|--------------------|-----------------------|------------------------------|---|
| 1 | Pledge Income/Current Yr | \$183,235 | \$190,062 | 4% | Stewardship Campaign goal |
| 2 | New Pledges New Members | \$2,000 | \$2,000 | 0% | |
| 3 | Dividend Income | \$250 | \$450 | 80% | Per Treasurer: \$450 |
| 4 | Gifts | \$200 | \$200 | 0% | |
| 5 | Fundraising | \$1,500 | \$1,000 | -33% | \$700 from Annual Book Sale, 2 Sundays; Second Chance sales |
| 6 | Offering | \$14,000 | \$14,000 | 0% | |
| 7 | Rent | \$0 | \$1,000 | | Per Board Vice Chair and Board |
| 8 | Other Income | \$170 | \$2,138 | 1158% | Community Garden rental: \$140; Interest; Vanco fee offset \$150; CD interest: \$1,848 |
| 9 | Transfer from Reserve | \$34,964 | \$29,700 | -15% | After using Reserves in 22-23 and 23-24, \$30,000 will be left on 6/30/24 |
| 10 | Transfer from Memorials for Deceased Members | \$2,526 | \$0 | -100% | Memorials will be depleted as of 6/30/23 |
| 11 | Transfer from Bldg/Technology Set-Asides | \$19,600 | \$5,500 | -72% | Capital Expenditure set aside funds transferred in from Balance Sheet |
| 12 | Total Income | \$258,445 | \$246,050 | -5% | |
| | Expenses | | | | |
| | Salary Expenses | | | | Increase |
| 13 | Office Admin. Salary | \$23,437 | \$24,843 | 6% | 6% Per Minister |
| 14 | Office Admin Ins Benefits | \$281 | \$308 | 10% | COLA From UUA LTD (\$152.50) and Life (\$155.50) invoice |
| 15 | Office Admin Retirement | \$2,344 | \$2,484 | 6% | 10% of salary |
| 16 | OA Professional Expenses | \$703 | \$745 | 6% | 3% of salary |
| 17 | DRE Salary | \$25,960 | \$27,518 | 6% | 6% Per Minister |
| 18 | DRE Insurance Benefits | \$523 | \$562 | 7% | COLA From UUA LTD (\$278) and Life (\$284) invoice |
| 19 | DRE Retirement | \$2,596 | \$2,752 | 6% | 10% of salary |
| 20 | DRE Professional Expenses | \$2,209 | \$1,926 | -13% | 7% of salary |
| 21 | Unfilled: Instrumentalist/Choir Director | | \$0 | | Waiting til next year |
| 23 | Childcare Staff | \$3,936 | \$1,680 | -57% | 1 adult provider staff position with regular schedule. \$15/hr. 2 hrs per event = 112 hrs/year. Position difficult to fill. Church pays taxes through Paychex vendor. 50 Sunday worship services and 6 congregation meetings. (56 x 2 x \$15 = \$1,680) Does not include childcare for OATS meetings. 12 meetings x 2 hours x \$15 = \$360 increase (\$2,040). |
| 24 | Tech Coordinator Salary | \$7,327 | \$8,413 | 15% | 6% Note for 2023-24 Budget: Tech position was given a 6% increase for 2022-23. She was at \$18/hr and 6% would put her at \$19.08. 8 hrs/week x 52 weeks would be \$7,937 rather than the \$7,327 budgeted. So start calculation with \$7,937 as 2022-23 salary. 6% increase for 23-24 per Minister for 2023-24: Use same FICA and Medicare percentages as last year per Treasurer. Per Minister |
| 25 | Staff Payroll Taxes | \$4,640 | \$4,778 | 3% | |
| 26 | Staff Appreciation/Development | \$250 | \$250 | 0% | |
| 27 | Total non-ministerial staff | \$74,206 | \$76,259 | 3% | |
| | Ministerial Package | | | | |
| 28 | Salary/Housing Allowance | \$59,900 | \$62,296 | 4% | |
| 29 | Insurance Benefits | \$8,094 | \$8,602 | 6% | From UUA invoice: LTD and Life = \$1,282 plus 80% of Health \$7,320 |
| 30 | In Lieu of FICA | \$4,582 | \$4,766 | 4% | |
| 31 | Professional Expenses | \$5,990 | \$6,230 | 4% | |
| 32 | Minister Retirement | \$5,990 | \$6,230 | 4% | |
| 33 | Total Ministerial Expense | \$84,556 | \$88,123 | 4% | |
| | Administrative Expenses | | | | |
| 34 | Administrative Expenses | \$1,645 | \$2,080 | 26% | Sign up Genius: \$150; Powerchurch renewal: \$455; Background checks: \$90; Office supplies: \$500; Soul Matters Social Media Toolbox: \$135; Specialty printing and paper: \$250; Paper: \$500. |
| 35 | Treasurer Admin Expense | \$2,624 | \$2,400 | -9% | Payroll Processing: \$1,415; EOY/W-2/Qtrly-\$350; Core Bank Fees: \$580; Safe Deposit Box: \$35; Nebr Corp Biennial-Renewal: \$23; 1099 Forms \$20 |
| 36 | Treas Exp - Transaction Fees | \$870 | \$750 | -14% | Vanco Fees Monthly and Transactions: \$750 |
| 37 | Total Administrative Expense | \$5,139 | \$5,230 | 2% | |
| | General Expenses | | | | |
| 38 | Board Expenses | \$400 | \$600 | 50% | Per Board |
| 39 | Share the Plate Donations | \$7,000 | \$5,820 | -17% | 1/2 of offering income line; use 2 months for Social Justice committee outreach |
| 40 | Fundraising Expense | \$100 | \$100 | 0% | |
| 41 | Guest Musicians | \$750 | \$0 | | Expense moved to Worship line. |
| 42 | Religious Education-Childcare | \$360 | \$1,344 | 273% | 1 teen provider contract position. \$12/hr. 2 hrs per event = 112 hrs/year. Pay is from church checking account. Church does not pay taxes. Church sends 1099R to provider at year end. 50 Sunday worship services and 6 congregation meetings. (56 x 2 x \$12 = \$1,344) Does not include childcare for OATS meetings. 12 meetings x 2 hours x \$12 = \$288 increase (\$1,632). |
| 43 | Religious Ed Programming & Supplies | \$3,750 | \$3,950 | 5% | Soul Matters subscriptions: Core RE (1/3 of cost) \$155; Youth \$130; Creativity Matters \$120; Magic Summer \$45. RE Programming supplies, food/snacks: \$3,000. YRUU supplies: \$500. |
| 44 | Copier Expense | \$1,250 | \$1,250 | 0% | Per Office Administrator |

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|--|--------------------|-----------------------|------------------------------|---|
| 45 Denominational Dues | \$13,232 | \$11,909 | -10% | Amount for 23-24 from UUA; any annual increase/decreased capped at 10% over/under previous year |
| 46 Insurance | \$4,500 | \$4,978 | 11% | Multi-Peril/Legal Defense/Management Protection: \$4,058 Worker's Comp: \$920 |
| 47 Janitorial-Cleaning | \$8,950 | \$6,000 | -33% | Mint Fresh agreed to \$6K for cleaning upstairs every week and full cleaning (whole bldg) once a month |
| 48 Janitorial Sup/Trash Pick up | \$1,656 | \$1,880 | 14% | Janitorial Supplies: \$500 Trash pick up: \$94/mo plus surcharge (surcharge fluctuates up to \$25/mo) = \$1,380 |
| 49 Lawn Care & Snow Removal | \$5,830 | \$6,080 | 4% | Mowing church lawn (26 times @ \$80 each) = \$2,080 Snow removal 10 times when over 1" @ \$400 each = \$4,000 Depends on unpredictability of Mother Nature. |
| 50 OTOC dues | \$1,510 | \$2,109 | 40% | At 2022 Annual Mtg, congregation approved Bylaws change "dues at least 1%." Formula set to 1% of specific income lines. |
| 51 Postage | \$550 | \$450 | -18% | Reduced due to fewer paper mailings post-pandemic; more all-church mailings sent by email |
| 52 Telephone & Internet | \$3,900 | \$2,200 | -44% | Moved to Centurylink: \$2,200 from Cox: \$3,900 |
| 53 Communications/Marketing Advisory Council | \$850 | \$1,260 | 48% | River City Mixed Chorus: \$250; Elders for the Earth \$50; Neighborhood outreach (Trunk or Treat) \$200; Constant Contact: \$210; Table at Festival after Pride Parade: \$250; Promo give-aways (including Pride Festival): \$220. 4 worker admissions to Pride Festival: \$80; \$1,775 KIOS sponsorship is pass through so not included in total. \$150 for Sign Up Genius formerly paid from this line now included in Admin Expense line. |
| 54 Utilities: Gas/Electric/Water | \$5,700 | \$6,036 | 6% | MUD: \$4,236 \$1,800 per B&G Per Board |
| 55 MidAmerica Consulting | \$600 | \$0 | -100% | |
| 56 Total General Expenses | \$60,888 | \$55,966 | -8% | |
| <u>Committee Expenses</u> | | | | |
| 57 Caring | \$50 | \$100 | 100% | Plaque engraving and cards: \$50; Trunk or Treat: \$50 |
| 58 Fellowship | \$925 | \$975 | 5% | Thanksgiving: \$425; Game event \$50; Winter Event: \$100; Paper goods/coffee \$400 |
| 59 Finance Coordinating Council | \$1,050 | \$250 | -76% | Stewardship now on separate line. Endowment Com: \$0 FCC: educational materials: \$50; offering envelopes: \$200 Heating and AC inspection/filters \$475; safety inspection (fire suppression hardware) \$150; garden supplies (mulch, weed killer, plants) \$200; misc supplies for bldg maintenance \$500; Exterminator (spray for bugs) \$170 |
| 60 Bldg & Grounds Maintenance | \$1,420 | \$1,495 | 5% | 7 8-ft plastic folding tables to replace heavy wood tables: \$959 quote |
| 61 Bldg Capital Expense Set-Aside | \$12,000 | \$4,700 | -61% | Added \$3,700 for steel doors on minister's office |
| 62 NEW: Committee on Ministry | | \$300 | | UU Institute Virtual Training Sessions (3 sessions @ \$30 each): \$90; Workshop Refreshments/Lunch (MAR Consulting workshop): \$210 |
| 63 NEW: Faith Connections | | \$305 | | Soul Matters (1/3 of cost): \$155; Food for programs: \$150 |
| 64 Library | \$100 | \$100 | 0% | Books to serve other committees and individual searches for meaning. |
| 65 Membership | \$400 | \$550 | 38% | Visitors (adhesive nametags, Principles book marks): \$70; Monthly Newcomer Session (snacks & UU Seeker Magazines): \$130; Pathways Class Snacks: \$50; Signing Ceremony Gifts (UU Pocket Guides): \$95; Welcoming Ceremony Gifts ("Welcome – A UU Primer" books): \$75; Welcoming Ceremony Cupcakes and gluten-free and sugar-free snacks: \$130 |
| 66 Worship/Aesthetics | \$5,950 | \$6,080 | 2% | 12 guest speakers/yr = \$3,900 (\$325 each); piano tuning/repairs \$750; worship supplies/aesthetics \$750; licensing fees for music \$0; virtual musician stipends \$0; Soul Matters (1/3 of total cost): \$155 Guest musicians now included in this line: \$375 Aesthetics from Pam C-S: \$150 |
| 67 Social Justice | \$1,100 | \$1,386 | 26% | Open Arms \$60/mo food = \$720; MLK Luncheon \$75; Community Garden \$125; Pride Parade Youth & Main event: \$125; Immediate Action Funds: \$91; Education Events/Materials \$250 |
| 68 NEW: Stewardship | | \$800 | | Kick-off Event - food, decorations, etc |
| 69 Technology | \$1,310 | \$1,806 | 38% | BOX online storage for file sharing (renewal): \$40; DreamHost DSN Reg/Dreampress web content mgmt: \$340; Zoom accounts \$320; YouTube pro account \$150; Audio/Visual maintenance, repair, and replacements \$800; Office Admin software (Adobe subscription): \$156 |
| 70 Tech Capital Expense Set Aside | \$7,600 | \$800 | -89% | New shared PC |
| 71 Leadership Dev./Nominations | \$750 | \$775 | 3% | Trainings: \$700; coffee for prospective nominees: \$75 |
| 72 Safety Committee | \$1,000 | \$50 | -95% | Possible "active shooter" training |
| 73 Total Committee Expenses | \$33,655 | \$20,472 | -39% | |
| 74 Total Expenses | \$258,444 | \$246,050 | -5% | |
| 75 Out of Balance By | \$1 | \$0 | | |
| 76 Depreciation Expense | \$2,290 | \$2,290 | 0% | AV equipment: \$190.62/mo for 12 months |