

**Second Unitarian Church**  
**PROPOSED Operating Budget for Fiscal Year 2024-25**

<u>Powerchurch</u>			Final	Proposed	%	
Line #	Income		2023-2024	2024-2025	change from	Notes 24-25
					prev. FY	
1	Pledges Budgeted	4101	\$190,162	\$188,630	-1%	Pledge drive acutal total
2	New Pledges New Members	4103	\$2,000	\$3,500	75%	
3	Dividend Income	4401	\$450	\$0	-100%	Dividends no longer given by insurance carrier
4	Interest Income	4402	\$1,848	\$2,881	56%	CDs and Money Market
5	Gifts	4410	\$200	\$1,500	650%	Trending up
6	Fundraising	4411	\$1,000	\$1,000	0%	Caring: Possible Chili Cook-Off: \$100; Library Committee will coordinate Book Sale of donations from members and friends: \$700; Second Chance sales: \$200
7	New Name: <b>Miscellaneous</b> Income	4412	\$290	\$390	34%	Community Garden rental: \$140; Vanco fee offset: \$250
8	Offering	4420	\$14,000	\$17,000	21%	
9	Rent	4430	\$1,000	\$7,500	650%	Rental fees -Iglesia: \$6,500; \$1,000 miscellaneous
10	Transfer from Set-Asides	4614-105	\$5,500	\$0	-100%	2024-25 budget: This line no longer used. See replacement line 75.
11	<b>Total Income</b>		<b>\$216,450</b>	<b>\$222,401</b>	<b>3%</b>	
	<b>Expenses</b>					
	<b>Salaries and Benefits</b>				<b>Increase</b>	
12	Office Admin. Salary	5101-100	\$24,843	\$25,588	3.0%	3.5% CPI Per minister
13	Office Admin Ins Benefits	5101-200	\$308	\$345	12.0%	Placeholder -- will be based on Insurance package 12% increase in current health coverage as of 1/1/24 10% of salary
14	Office Admin Retirement	5101-300	\$2,484	\$2,559	3.0%	
15	OA Professional Expenses	5101-400	\$745	\$768	3.0%	3% of salary
16	DRE Salary	5102-100	\$27,518	\$28,344	3.0%	3.5% CPI Per minister
17	DRE Insurance Benefits	5102-200	\$562	\$630	12.1%	Placeholder -- will be based on Insurance package 12% increase in current health coverage as of 1/1/24 10% of salary
18	DRE Retirement	5102-300	\$2,752	\$2,834	3.0%	
19	DRE Professional Expenses	5102-400	\$1,926	\$1,984	3.0%	7% of salary
20	Unfilled: Instrumentalist/Choir Director	5103-100	\$0	\$0		No posting for this position
21	Childcare Staff		\$1,680	\$0	-100%	
22	Tech Coordinator Salary	5106	\$8,413	\$8,965	6.6%	3.5% CPI Salary per minister. Minister request: reimburse portion of 12 months of internet bill. Board decision: \$25 monthly stipend. \$25 x 12 = \$300. \$8,665 salary + \$300 stipend = \$8,965
23	Payroll Taxes-Staff	5115	\$4,778	\$4,812	1%	for 2024-25: Use same FICA and Medicare percentages as last year per Treasurer.
24	Staff Development/Appreciation	5117	\$250	\$300	20%	
25	<b>Total Salaries and Benefits</b>		<b>\$76,259</b>	<b>\$77,129</b>	<b>1%</b>	
	<b>Ministerial Compensation</b>					
26	Housing Allowance	5122	\$18,468	\$65,716		3.5% CPI Minister determines how to allocate total compensation
27	Insurance Benefits	5123	\$8,602	\$9,634	12%	Placeholder -- will be based on Insurance package 12% increase in current health coverage as of 1/1/24
28	Minister W2 Salary	5124	\$43,828		-100%	
29	In Lieu of FICA	5124-100	\$4,766	\$5,027		
30	Professional Expenses	5125	\$6,230	\$6,572	5%	
31	Minister Retirement	5126	\$6,230	\$6,572	5%	
32	<b>Total Ministerial Compensation</b>		<b>\$88,124</b>	<b>\$93,521</b>	<b>6%</b>	Minister voluntarily reduced contract pay to balance 23-24 budget. Compensation before voluntary cut: \$89,651.
	<b>Administrative Expenses</b>					
33	Administrative Expense	5131-100	\$2,080	\$1,455	-30%	Sign up Genius: \$150; Powerchurch renewal: \$455; Background checks: \$90; Office supplies: \$250; Soul Matters Social Media package: \$135; Specialty printing and paper: \$125; Paper: \$250.
34	Treasurer Admin Expense	5132	\$2,400	\$2,583	8%	Monthly payroll processing fees: \$1,680; EOY/W-2/Qtyrly-\$350; Core Bank Fees: \$40/mo x 12 = \$480; Safe Deposit Box: \$35; Nebr Corp Biennial Renewal: \$28; 1000 min: \$10 Vanco monthly fees and transactions: \$720
35	Treas Exp - Transaction Fees	5132-100	\$750	\$720	-4%	
36	<b>Total Administrative Expenses</b>		<b>\$5,230</b>	<b>\$4,758</b>	<b>-9%</b>	
	<b>General Expenses</b>					
37	Board Expenses	5500-100	\$600	\$200	-67%	
	<b>New line:</b> Minister Installation	5504		\$2,500		Guest travel, lodging; event food, decorations, honorarium
38	Share the Plate Donations	5505	\$5,820	\$8,500	46%	Formula: 1/2 of Offering line
39	Fundraising Expense	5506	\$100	\$0	-100%	
40	Religious Education-Childcare	5510	\$1,344	\$1,512	13%	1 teen provider contract position. \$13.50/hr. 2 hrs per event = 112 hrs/year. 50 church services + 6 all-church gatherings = 56 events. \$13.50 x 2 x 56 = \$1,512 Pay is from church checking account. Church does not pay taxes. Church sends 1099NEC to provider at year end.
						50 Sunday worship services and 6 congregation meetings (56 x 2 x \$12 = \$1,344)
41	Religious Ed Programming & Supplies	5515	\$3,950	\$2,805	-29%	Core RE: \$155; (1/3 of cost); RE Programming, supplies, snacks: \$1,575; YRUU \$525; OWL training for 1 person/ training w meals \$350; OWL training for 1 person/ gas and lodging \$200
42	<b>New line:</b> Rental Event Supervisor	5516		\$200		New position: \$15- \$25/hr - occasional Pay is from church checking account. Church does not pay taxes. Church sends 1099NEC to provider at year end. (Paid by renters in rental fee.)
43	Copier Expense	5520	\$1,250	\$1,250	0%	

			<u>Powerchurch</u>			
			Final 2023-2024	Proposed 2024-2025	% change from prev. FY	
44	Denominational Dues	5521	\$11,909	\$12,289	3%	<b>Notes 24-25</b> Church received email from UUA 11/17/23 with 24-25 dues New carrier for Commercial Package. Premium paid in 2023: \$4,058. Estimate for 2024: \$5,665 Workers Comp Insurance: \$925  Assumes same cleaning schedule as 23-24: Mint Fresh agreed to \$6K for cleaning upstairs every week and full cleaning (whole bldg) once a month  Janitorial supplies: \$500 Trash pick up: \$1,880  Mowing church lawn (26 times @ \$90 each) = \$2,340 Snow removal 10 times when over 1" @ \$450 each = \$4,500 Per bylaws: 1% of specific income lines.  Good supply of stamps left over from 23-24; paper mailings reduced with electronic communications Centurylink monthly bill increase from \$70 to \$80/month; Total increase from \$2,200 to \$2,320  Constant Contact: \$210; Pride Festival Booth (Table): \$200; Promo Give-Aways (including Pride Festival): \$220; 4 Worker Admissions to Pride Festival: \$80 \$1,700 KIOS sponsorship is pass through so not included in total. MUD: 4.7% increase = \$4,436 OPPD: 2.5% increase = \$1,897  \$60/mo alarm system fee Per Board  Memorial plaques; Altar tokens for consistent zoom members and homebound or ill members  Thanksgiving dinner \$450; Games Event \$50; Winter Event \$100; Paper cups/coffee \$500  FCC: Educational materials \$50; Endowment Com: 0  Heating and AC inspection and filters \$475; safety inspections (fire suppressions hardware) \$170; garden supplies (mulch, plants, irrigation parts) \$300; miscellaneous supplies for bldg maintenance \$500; Exterminator (spray for bugs) \$170. 50% increase in Garden Supplies is for a new garden hose and repairs for the irrigation system (parts). Approved by Board on December 20: Basement door replacement bid: \$3,200. Replace range and built-in microwave oven and regular oven: \$400; disposal of old: \$100  UU Institute Virtual Training Sessions (3 sessions @ \$30  Soul Matters: \$165 (1/3 of cost); Food for programs: \$35  Software for book catalogue: \$72  Visitor adhesive name tags, new Values bookmarks: \$120; Just the Basics snacks: \$75; Pathways Class snacks: \$50; Signing Ceremony gifts - UU Pocket Guides: \$95; Welcoming Ceremony Gifts - UU Primer books: \$75; Welcoming Ceremony cakes & gluten/sugar/free snacks: \$85; Less overall reduced by \$250 due to budget constraints 6 guest speakers/yr = \$1,950 (\$325 each); piano tuning/repairs \$600; worship supplies/aesthetics \$750; Soul Matters (1/3 of total cost): \$155 Guest musicians: \$400  Open Arms (\$30/mo for food) \$360; Community garden, \$125; Pride Parade fee: \$125; Immediate Action funds: \$100; Education Events, Materials, Banners: \$200 OATS Restricted Fund has \$100 to use for Pride tickets, if necessary. Kick off Food/décor: \$400; Entertainment: \$100  Box Online Storage for file Sharing (Renewal) \$40; DreamHost DNS Renewal/DreamPress Web Content Mgmt; \$340; Zoom Accounts \$320; Audio/Visual Maintenance and Repair \$400; YouTube Premium Account \$156  2024-25 budget: No equipment repairs or replacements needed Coffee with potential nominees: \$25; Delegate Registration for MidAmerica Region Annual Mtg: \$100  Safety supplies
45	Insurance	5522	\$4,978	\$6,590	32%	
46	Janitorial-Cleaning	5523	\$6,000	\$6,000	0%	
47	Janitorial Supplies/Trash Pick up	5524	\$1,880	\$2,380	27%	
48	Lawn Mowing & Snow Removal	5525	\$6,080	\$6,840	13%	
49	OTOC Dues	5531	\$2,110	\$2,224	5%	
50	Postage	5532	\$450	\$300	-33%	
51	Telephone & Internet	5533	\$2,200	\$2,320	5%	
52	Communications/Marketing Advisory Council	5534	\$1,260	\$710	-44%	
53	Utilities: Gas/Electric/Water	5535	\$6,036	\$6,333	5%	
54	Security Service	5536	\$600	\$720	20%	
55	MidAmerica Consulting		\$0	\$0		
56	<b>Total General Expenses</b>		\$56,567	\$63,673	13%	
	<b><u>Committee Expenses</u></b>					
57	Caring	5901	\$100	\$50	-50%	
58	Fellowship	5902	\$975	\$1,100	13%	
59	Finance Coordinating Council	5903	\$250	\$50	-80%	
60	Bldg & Grounds Maintenance	5904-101	\$1,495	\$1,615	8%	
61	Bldg Capital Expense Repair/Replaceme	5904-105	\$4,700	\$3,700	-21%	
62	Committee on Ministry	5920	\$300	\$90	-70%	
63	Faith Connections	5961	\$305	\$200	-34%	
64	Library	5905	\$100	\$72	-28%	
65	Connections (formerly Membership)	5906	\$550	\$250	-55%	
66	Worship/Aesthetics	5910	\$6,080	\$3,855	-37%	
67	Social Justice	5913	\$1,386	\$910	-34%	
68	Stewardship	5962	\$800	\$500	-38%	
69	Technology	5914	\$1,806	\$1,256	-30%	
70	Technology New Equip/Replacement	5914-105	\$800	\$0	-100%	
71	Leadership Dev./Nominations	5921	\$775	\$125	-84%	
72	Safety Committee	5959	\$50	\$25	-50%	
73	<b>Total Committee Expenses</b>		\$20,472	\$13,798	-33%	
74	<b>Total Cash Expenses</b>		\$246,652	\$252,879	3%	
75	<b>Out of Balance by:</b>		<b>-\$30,202</b>	<b>-\$30,478</b>	1%	
	<b><u>Other Expense</u></b>					
79	Depreciation Expense	6500-100	\$322	\$322	0%	