

**Unitarian Universalist Church of Berkeley**  
Fiscal Year 2023-24  
Proposed Operations Budget v.5

	FY 2022-23 Budget	FY 2022-23 YTD thru Feb	FY 2023-24 Proposed Budget	Comments
<b>Revenue</b>				
Pledge Income	\$445,500	\$354,669	\$435,000	
Plate collections	\$12,000	\$17,205	\$20,000	Portion of Plate that goes to UUCB General Fund
Special Collections - All	\$25,000	\$16,223	\$20,000	(Good Neighbor, Congrats to Grads, Widening the Circle, Food drive, etc.)
Other unpledged contributions	\$8,000	\$20,552	\$15,000	Estimate based on experience
Member Events	\$5,000	\$3,250	\$5,000	
Prior Year Pledge Payments	\$5,000	\$17,983	\$9,500	
All Program Income	\$3,400	\$1,613	\$2,900	Does not include restricted monies. Does include Personal Theology/Hospitality donations.
Cottage Rental	\$37,758	\$26,967	\$38,400	
Lexington Rental	n/a	n/a	\$0	\$48,000/rent, \$2000 prop mngt, ins \$3000, taxes 12K, Net = \$31,000 100% to Parsonage Fund
Fundraising - All	\$7,500	\$6,487	\$10,500	Includes Book Table, Jewelry Table, Holiday Faire, etc. New Membership project
Music Events	\$12,000	\$7,920	\$15,000	Back to live events
Community Use-Space Rental	\$150,000	\$86,394	\$150,000	Rates increased, expected surge in rentals (incl long-term leases), new add-on packages
School Buildings (Good Earth)	\$312,000	\$240,240	\$330,193	Includes all items from leases of RE and Childcare buildings
Other Revenue	\$15,000	\$27,278	\$15,000	
Interest Income-general	\$500	\$174	\$10,000	Will invest TRNA funds into CDs earning 5%
Income from Trusts	\$1,854	\$2,410	\$7,740	Paid as beneficiary of Calkins Trust
<b>Total Revenue</b>	<b>\$1,040,512</b>	<b>\$829,365</b>	<b>\$1,084,233</b>	
<b>Expenses</b>				
Salary, Wages, & Housing	\$540,617	\$382,622	\$617,986	New minister, Inflation/COLA increases
Payroll Taxes (incl SECA)	\$40,266	\$30,148	\$46,283	Revised based on actual expenses
Employee Benefits-Health/Dental	\$39,200	\$22,302	\$33,300	Revised based on actual expenses
Employee Benefits-Life/Disabil	\$1,500	\$1,736	\$1,800	Minister only
Employee Benefits-Retirement	\$42,400	\$22,600	\$50,649	Multiple new employees qualify
Relocation Expenses	\$0	\$0	\$0	None for this year
Insurance (Property & Casualty)*	\$29,500	\$25,400	\$31,500	Includes separate insurance for Sonoma retreat (Freestone)
Worker's Comp Insurance	\$9,500	\$2,650	\$7,500	
Accounting Services	\$14,000	\$5,214	\$20,000	\$12,000 accounting, \$8000 Review
Search Committee	\$15,000	\$7,529	\$0	
Consultants/Contractors	\$13,500	\$20,317	\$5,000	IT & Sound Consultants (other consultants paid for by Temp Restricted Funds)
Guest Speakers/Musicians	\$6,000	\$2,910	\$2,500	(Some musicians paid for by Temp Restricted Funds)
Supplies	\$13,500	\$8,457	\$11,500	Includes Ministry, Family Ministry & Music
Office Expenses/Administration	\$14,500	\$8,263	\$14,500	Payroll processing, postage, copier lease, small equipment etc.
Phones & Computers	\$8,000	\$5,913	\$5,500	WiFi, Database, Financial System, etc.
Advertising and PR	\$5,000	\$1,407	\$5,000	Kensington Outlook, The Knot (New!), East Bay Times, Facebook boosts
Communications & Web Site	\$5,300	\$532	\$1,000	Broadcast/Zoom expenses
Property Taxes*	\$18,500	\$11,698	\$21,194	HQ is partly reimbursed by Preschool rental (\$8487x2), paying full rates for Freestone & Lexington

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Professional development	\$15,000	\$4,082	\$16,500	GA for lead staff, trainings for new/continuing staff, Dues
Bank Fees	\$3,100	\$2,314	\$2,750	Fee education continues
Other Expense	\$5,500	\$2,388	\$6,500	Includes Board & ED contingencies of \$2,000 each (Management Fees removed)
UUA Annual Program Dues	\$38,000	\$25,383	\$39,500	They've calculated \$42,816
Building & grounds supplies	\$14,500	\$7,074	\$10,500	
Building & grounds maintenance	\$25,000	\$28,353	\$22,000	Does not include Ladd Griffith/Deferred Maintenance
Utilities*	\$34,700	\$40,631	\$38,000	Includes solar rebate decrease & gas increase
Fire Monitoring System	\$12,500	\$7,888	\$10,500	
All Programs/Small Grp Ministries	\$20,081	\$9,549	\$27,100	Includes Hospitality, \$2,000 Shuumi tax, Widening the Circle of Concern Committee
Staff/Volunteer Appreciation	\$1,500	\$495	\$1,500	
Fundraising/Event expense	\$0	\$2,619	\$3,500	Event Hosts included in salary line
Interest on Congregant Loans	\$0	\$933	\$400	Total Repayment of ~\$24,000 due in September - Balance Sheet transaction ONLY (not in budget)
Donations to Nonprofits - All	\$25,000	\$24,605	\$25,000	Good neighbor, Food drives, Special collections
<b>Total Expenses</b>	<b>\$1,011,164</b>	<b>\$716,012</b>	<b>\$1,078,962</b>	
<b>Excess or (Deficiency) of Revenue Over Expenses</b>	<b>\$29,348</b>	<b>\$113,353</b>	<b>\$5,271</b>	

\*These 3 things include Freestone costs of \$3,128 (ins), \$4,220 (taxes), \$300 electricity