

# Unitarian Universalist Church of Berkeley

Fiscal Year 2023-24

Approved Operations Budget

	FY 2023-24 Final Budget	Comments
<b>Revenue</b>		
Pledge Income	\$435,000	
Plate collections	\$20,000	Portion of Plate that goes to UUCB General Fund
Special Collections - All	\$20,000	(Good Neighbor, Congrats to Grads, Widening the Circle, Food drive, etc.)
Other unpledged contributions	\$15,000	Estimate based on experience
Member Events	\$5,000	
Prior Year Pledge Payments	\$9,500	
All Program Income	\$2,900	Does not include restricted monies. Does include Personal Theology/Hospitality donations.
Cottage Rental	\$38,400	
Lexington Rental	\$0	\$48,000/rent, \$2000 prop mngt, ins \$3000, taxes 12K, Net = \$31,000 100% to Parsonage Fund
Fundraising - All	\$10,500	Includes Book Table, Jewelry Table, Holiday Faire, etc. New Membership project
Music Events	\$15,000	Back to live events
Community Use-Space Rental	\$150,000	Rates increased, expected surge in rentals (incl long-term leases), new add-on packages
School Buildings (Good Earth)	\$330,193	Includes all items from leases of RE and Childcare buildings
Other Revenue	\$15,000	
Interest Income-general	\$10,000	Will invest TRNA funds into CDs earning 5%
Income from Trusts	\$7,740	Paid as beneficiary of Calkins Trust
<b>Total Revenue</b>	<b>\$1,084,233</b>	
<b>Expenses</b>		
Salary, Wages, & Housing	\$617,986	New minister, Inflation/COLA increases
Payroll Taxes (incl SECA)	\$46,283	Revised based on actual expenses
Employee Benefits-Health/Dental	\$33,300	Revised based on actual expenses
Employee Benefits-Life/Disabil	\$1,800	Minister only
Employee Benefits-Retirement	\$50,649	Multiple new employees qualify
Relocation Expenses	\$0	None for this year
Insurance (Property & Casualty)*	\$31,500	Includes separate insurance for Sonoma retreat (Freestone)
Worker's Comp Insurance	\$7,500	
Accounting Services	\$20,000	\$12,000 accounting, \$8000 Review
Search Committee	\$0	
Consultants/Contractors	\$5,000	IT & Sound Consultants (other consultants paid for by Temp Restricted Funds)

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	Guest Speakers/Musicians	\$2,500	(Some musicians paid for by Temp Restricted Funds)
	Supplies	\$11,500	Includes Ministry, Family Ministry & Music
	Office Expenses/Administration	\$14,500	Payroll processing, postage, copier lease, small equipment etc.
	Phones & Computers	\$5,500	WiFi, Database, Financial System, etc.
	Advertising and PR	\$5,000	Kensington Outlook, The Knot (New!), East Bay Times, Facebook boosts
	Communications & Web Site	\$1,000	Broadcast/Zoom expenses
	Property Taxes*	\$21,194	HQ is partly reimbursed by Preschool rental (\$8487x2), paying full rates for Freestone & Lexington
	Professional development	\$16,500	GA for lead staff, trainings for new/continuing staff, Dues
	Bank Fees	\$2,750	Fee education continues
	Other Expense	\$6,500	Includes Board & ED contingencies of \$2,000 each (Management Fees removed)
	UUA Annual Program Dues	\$39,500	They've calculated \$42,816
	Building & grounds supplies	\$10,500	
	Building & grounds maintenance	\$22,000	Does not include Ladd Griffith/Deferred Maintenance
	Utilities*	\$38,000	Includes solar rebate decrease & gas increase
	Fire Monitoring System	\$10,500	
	All Programs/Small Grp Ministries	\$27,100	Includes Hospitality, \$2,000 Shuumi tax, Widening the Circle of Concern Committee
	Staff/Volunteer Appreciation	\$1,500	
	Fundraising/Event expense	\$3,500	Event Hosts included in salary line
	Interest on Congregant Loans	\$400	Total Repayment of ~\$24,000 due in September - Balance Sheet transaction ONLY (not in budget)
	Donations to Nonprofits - All	\$25,000	Good neighbor, Food drives, Special collections
<b>Total Expenses</b>		<b>\$1,078,962</b>	
<b>Excess or (Deficiency) of Revenue Over Expenses</b>		<b>\$5,271</b>	This budget results in a \$5,271 surplus for the 2023-2024 Fiscal Year

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