

**BOARD's
BALANCED
BUDGET
FOR
2021-2022**

NOTES on requests, usage, and basis for line item

BLUE numbers are hard numbers based on bills, pledges, or contracts

REVENUES

Pledges

REV.PLG.01 - Pledge Current FY	<u>334,400</u>	\$352k pledgd x 95%
Total Pledges	<u>334,400</u>	

Site Rental

REV.SIT.01 - Sandy Hill	48,000	Per contract
REV.SIT.02 - Special Events	1,000	
REV.SIT.03 - Site Use Contributions	<u>0</u>	Cannot count on any site use contributions
Total Site Rental	<u>49,000</u>	

Miscellaneous Revenue

Fundraising

REV.AUC.01 - Auction Income	15,000	Fall Event Only Combining D4\$, Art Fair, and Auction
REV.MIS.01 - Fundraising Income	<u>2,500</u>	Other fund raisers
Total Fundraising	<u>17,500</u>	

Other Contributions

REV.SUN.01 - Sunday Collection	10,000	
REV.MIS.02 - eScrip Donations	300	Amazon Smile and similar sources
REV.MIS.04 - Other Contributions	15,000	Donations that are not designated for a specific fund
NEW ACCOUNT: FEMA Admin fees	4,500	Unrestricted funds from FEMA Grant
REV.REL.01 - RE Donations	3,500	
REV.REL.02 - COA/OWL Fees	<u>0</u>	
Total Other Contributions	<u>33,300</u>	

Total Miscellaneous Revenue 50,800

Total Revenues 434,200

EXPENSES

Committee Expenses

COM.BRD.03 - Board Expenses	200	For annual retreat/steering meeting, etc
COM.CNX.03 - Kitchen Expenses	0	(Use the \$995 in FND.COF.02 - Coffee C/O Fund)
COM.COM.03 - Communications Committee Expenses	200	For printing and marketing (cost of online services have been moved to OPS)
COM.FND.03 - Stewardship Expenses	200	For printing and postage for pledge drive, etc
COM.MEM.03 - Membership Committee Expenses	200	For new member expenses, etc
COM.MUS.03 - Music Program Expenses	1,000	(Use the \$500 in COM.MUS.04 - Music Program C/O Fund)
COM.PCC.03 - Pastoral Care Committee Expenses	200	For cards and other outreach
COM.PGC.03 - Planned Giving Committee Expenses	200	For plaques for Endowment Fund donors
COM.SAC.03 - Social Action Committee Expenses	1,000	
COM.SUN.03 - Worship Committee Expenses	3,000	Honoraria for guest speakers
NEW: COM.CRR.03 - Committee on Right Relations	1,000	For training and consulting
Total Board and Committee Expenses	7,200	

Religious Exploration Program Expenses

COM.OWL.03 - COA/OWL	200
COM.REL.03 - RE Program	1,000
Total Religious Exploration	1,200

Operations

Administration Expenses

OPS.ADM.01 - Postage	800	
OPS.ADM.02 - Office Supplies	2,000	
OPS.ADM.03 - Copier	1,000	End lease and buy a laser printer
OPS.ADM.04 - Online Services	1,500	GoDaddy, Constant Contact, Breeze, Vimeo, Auctria, Google Cloud Storage, etc
OPS.ADM.05 - Phone and Internet	2,900	Time Warner
OPS.ADM.06 - Office Mileage	200	
OPS.ADM.07 - Misc Supplies	450	
Total Administration Expenses	8,850	

Denominational Expenses

OPS.DEN.01 - UUA Dues	13,827	\$23,075 per UUA-APF (this and RRRReserve reduced by sim. factor to balance budget)
Total Denominational Expenses	13,827	

Finance Expenses

OPS.FIN.03 - Accounting Fees	9,000	Bookkeeper
OPS.FIN.05 - Other Finance Expenses	1,000	Bank Fees, etc

OPS.FIN.06 - Credit Card Fees	2,000	Credit Card Fees
Total Finance Expenses	<u>12,000</u>	
Site Operations		
OPS.SIT.01 - Property Insurance	4,621	Includes \$300 contribution to CIMA Volunteer insurance shared with CdL
OPS.SIT.02 - Real Estate Taxes	4,066	San Diego County
OPS.SIT.03 - Gas & Electric	120	SDG&E
OPS.SIT.04 - Solar Loans	4,403	J&JSherman, BGilpin, LGPratt. \$733.88 2x/yr for 10 years started 12/2018
OPS.SIT.05 - Water	3,500	Sante Fe Irrigation District
OPS.SIT.07 - B&G Maintenance	8,000	Rely on Repair and Replacement Reserve if underbudgeted
OPS.SIT.10 - Audio/Visual	0	Rely on Repair and Replacement Reserve
Total Site Operations	<u>24,710</u>	
Total Operations	<u>59,387</u>	
Personnel		
Minister Expenses		
PER.MIN.00 - Minister In Lieu of FICA	7,268	7.65% PR tax rate (Minister's pay their own SS&MediCare, so we cover it)
PER.MIN.01 - Minister Wages	76,772	No COLA - increased Professional Expenses by \$3500 instead
PER.MIN.02 - Minister Housing	18,228	Per bills
PER.MIN.03 - Minister UUA Pension	9,500	10% of salary
PER.MIN.04 - Minister Medical	4,500	Reimbursing cost of MediCare per contract
PER.MIN.07 - Minister Insurance	2,025	Includes LTD & Life Insurance
PER.MIN.08 - Minister Professional Expenses	8,500	UUA recommends 10% of salary, which would be \$9500
Total Minister	<u>126,793</u>	
Director of RE		
PER.DRE.01 - DRE Wages	57,525	Includes 1.3% COLA
PER.DRE.02 - DRE UUA Pension	5,753	10% of salary
PER.DRE.03 - DRE UUA Payroll Taxes	4,401	7.65% PR tax rate
PER.DRE.04 - DRE Medical	10,149	Includes Vision & Dental
PER.DRE.07 - DRE Insurance	692	Includes LTD & Life Insurance
PER.DRE.09 - DRE Professional Expenses	2,500	
Total Director of RE	<u>81,020</u>	
Choir Director/Accompanist		
PER.MUS.01 - Music Director Wages	22,540	Includes 1.3% COLA
PER.MUS.03 - Music Director Payroll Taxes	1,724	7.65% PR tax rate
PER.MUS.04 - Music Director Professional Expenses	1,000	
PER.MUS.11 - Accompanist Wages	10,830	Includes 1.3% COLA
PER.MUS.12 - Accompanist Payroll Tax	828	7.65% PR tax rate

	Total Choir Director/Accompanist	<u>36,923</u>	
Congregational Administrator			
PER.OFF.01 - Admin Wages	39,051		Includes 1.3% COLA
PER.OFF.02 - Admin UUA Pension	3,905		10% of salary
PER.OFF.03 - Admin Payroll Taxes	2,987		7.65% PR tax rate
PER.OFF.04 - Admin Medical	12,675		Includes Vision & Dental
PER.OFF.07 - Admin Insurance	488		Includes LTD & Life Insurance
PER.OFF.08 - Admin Prof Exp	200		
	Total Congregational Administrator	<u>59,306</u>	
Site Support Staff			
PER.SIT.01 - Childcare Wage	3,780		Two people at \$15/hr for 3 hours/week for 42 weeks
PER.SIT.02 - Custodian	7,000		Every Saturday
PER.SIT.03 - Set Up Crew	4,680		Two people at \$15/hr for 3 hours/week for 52 weeks
PER.SIT.09 - Sound Technician	19,000		10 hrs/week \$30/hr w/extra for overruns
PER.SIT.11 - RE Teachers and Assistants	5,670		Three people at \$15/hr for 3 hours/week for 42 weeks
PER.SIT.12 - Site Support Staff P/R Taxes	2,534		7.65% PR tax rate
	Total Site Support Staff	<u>42,664</u>	
Other Personnel Expenses			
PER.MIS.01 - Miscellaneous Personnel	630		Background checks, job advertisements, direct deposit fees
PER.SIT.07 - Worker's Compensation	2,250		
	Total Other Personnel	<u>2,880</u>	
	Total Personnel	<u>349,586</u>	
 RESERVES			
NEW: RES.RRR.01 - Repair & Replacement Reserve	13,827		This and UUA dues reduced by a similar factor to balance budget
RES.SAB.01 - Minister Sabbatical Reserve	3,000		For substitute speakers (minister's expenses already budgeted for)
	Total Reserves	<u>16,827</u>	
	Total Expenses	<u>434,200</u>	
	Net Income	(0)	Factor to subtract from UUA and RRR to balance budget: 9248