

The Unitarian Universalist Fellowship of San Dieguito Final Approved Budget for FY 2024-2025 — Page 1 of 4

ACCOUNT	FY 23-24 BUDGET	FY 23-24 thru May22 Actual	FY 23-24 Projected	FY 24-25 APPROVED Budget	FY 24-25 APPROVED BUDGET NOTES
<b>REVENUES</b>					
<b>Pledges</b>					
REV.PLG.01 - Pledge Income	326,800	334,154	335,000	321,100	total pledged \$338,000 * 95%
<b>Total Pledges</b>	<b>326,800</b>	<b>334,154</b>	<b>335,000</b>	<b>321,100</b>	
<b>Site Rental</b>					
REV.SIT.01 - Sandy Hill	50,400	49,781	50,400	51,600	\$4,300/m per contract
REV.SIT.02 - Special Events	6,000	4,488	5,000	1,000	Phase II renovations will probably greatly reduce Special Event Income for FY24-25
REV.SIT.03 - Other	0	492	500	0	Can't count on this revenue
<b>Total Site Rental</b>	<b>56,400</b>	<b>54,761</b>	<b>55,900</b>	<b>52,600</b>	
<b>Fundraising</b>					
REV.AUC.01 - Auction	13,000	15,206	15,500	13,000	
REV.FDR.02 - Other	2,400	1,503	1,500	2,250	Mostly Art Fair
<b>Total Fundraising</b>	<b>15,400</b>	<b>16,709</b>	<b>17,000</b>	<b>15,250</b>	
<b>Investment Income</b>					
Interest Income - USBank Savings Account	0	1,834	2,000	2,000	4.5% Interest rate when have at least \$25k in Savings
Investment Income - Vanguard x6320	0	9,537	10,000	11,000	5.5% on \$200k
<b>Total Investment Income</b>	<b>0</b>	<b>11,371</b>	<b>12,000</b>	<b>13,000</b>	
<b>Miscellaneous Revenue</b>					
<b>Contributions to Programs</b>					
REV.CON.01 - Concerts	0	395	395	0	Can't count on this revenue
REV.FNF.01 - Fun&Fellowship	0	202	202	300	Donations at luncheons, etc
REV.SAC.01 - Social Action	0	309	309	0	Can't count on this revenue
<b>Total Contributions to Programs</b>	<b>0</b>	<b>906</b>	<b>906</b>	<b>300</b>	
<b>Other Contributions</b>					
REV.SUN.01 - Sunday Collection	12,000	9,602	10,500	12,000	
REV.MIS.01 - Other	5,200	6,579	6,600	5,000	Includes Donations of Record and misc contributions
<b>Total Other Contributions</b>	<b>17,200</b>	<b>16,181</b>	<b>17,100</b>	<b>17,000</b>	
<b>Total Miscellaneous Revenue</b>	<b>17,200</b>	<b>17,087</b>	<b>18,006</b>	<b>17,300</b>	
<b>Total Revenues</b>	<b>415,800</b>	<b>434,082</b>	<b>437,906</b>	<b>419,250</b>	
<b>EXPENSES</b>					
<b>Committee Expenses</b>					
EXP.BRD.03 - Board Exp	600	352	400	600	For retreats and other expenses - board request is \$600
EXP.COM.03 - Communications Committee Exp	1,900	100	100	1,500	For signage, printing - committee request is \$1500
EXP.END.03 - Endowment Committee Exp	200	0	0	200	For plaques, wire fees, etc - committee request is \$200
EXP.FND.03 - Fundraising Exp	450	1,018	1,018	1,000	For auction software and overhead - committee request is \$450
EXP.MEM.03 - Membership Committee Exp	100	48	48	500	For roses, etc - committee request is \$500
EXP.PCC.03 - Pastoral Care Committee Exp	600	0	0	200	For cards, flowers, etc
EXP.SUN.03 - Worship Committee Exp	5,450	1,602	2,000	5,775	For honoraria - committee request is \$5775
<b>Total Committee Expenses</b>	<b>9,300</b>	<b>3,120</b>	<b>3,566</b>	<b>9,775</b>	
<b>Program Expenses</b>					
EXP.FNF.03 - Fun&Fellowship Expenses	2,500	1,865	2,000	2,500	For coffee&food, etc - based on current spending

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ACCOUNT	FY 23-24 BUDGET	FY 23-24 thru May22 Actual	FY 23-24 Projected	FY 24-25 APPROVED Budget	FY 24-25 APPROVED BUDGET NOTES
EXP.MUS.03 - Music Program Expenses	2,000	2,303	2,500	2,000	For print music, streaming permissions, substitutes, etc - committee request is \$2000
EXP.REL03 - RE Program Expenses	5,900	491	550	2,000	For supplies and trainings - based on current spending - committee request is \$5000
EXP.SAC.03 - Social Action Program Expenses	2,150	3,279	3,500	3,450	For Helping Our Neighbors, UUTheVote, GVP, and Casas de Luz - committee request is \$3450
<b>Total Program Expenses</b>	<b>12,550</b>	<b>7,938</b>	<b>8,550</b>	<b>9,950</b>	
<b>Operations</b>					
<b>Administration Expenses</b>					
OPS.OFF.01 - Postage	300	148	150	300	
OPS.OFF.02 - Office Supplies	1,500	439	500	750	
OPS.OFF.03 - Copier	7,400	7,462	7,400	7,400	Per contract
OPS.OFF.04 - Online Subscriptions	2,500	2,258	2,500	2,500	Per bills
OPS.OFF.05 - Phone and Internet	3,250	1,743	2,000	2,250	Per bills + inflation
OPS.OFF.07 - Other	300	120	180	200	Includes \$100 for AUUA membership.
<b>Total Administration Expenses</b>	<b>15,250</b>	<b>12,171</b>	<b>12,730</b>	<b>13,400</b>	
<b>Finance Expenses</b>					
OPS.FIN.01 - Accounting Fees	10,560	8,679	10,560	10,800	Per contract
OPS.FIN.02 - Credit Card Fees	1,300	1,286	1,400	1,400	Breeze credit card fees
OPS.FIN.03 - Banking Fees	0	18	20	50	For the occasional banking issue
OPS.FIN.04 - Other Finance Expenses	400	120	120	300	CPA consulting fees, supplies, etc
<b>Total Finance Expenses</b>	<b>12,260</b>	<b>10,104</b>	<b>12,100</b>	<b>12,550</b>	
<b>Site Operations</b>					
OPS.SIT.01 - Property Insurance	6,000	6,954	6,954	7,000	Per bills + extra
OPS.SIT.02 - Real Estate Taxes	4,100	4,066	4,066	4,100	Per bills + extra
OPS.SIT.03 - Gas & Electric	240	130	195	200	Per bills + extra
OPS.SIT.04 - Water	2,800	3,354	3,600	3,000	Per bills + extra (had a leak for a while, so cost overrun this year)
OPS.SIT.06 - AV Maintenance	3,000	4,186	4,186	3,000	Overrun this FY due to board approved purchases
OPS.SIT.07 - B&G Maintenance	12,000	9,872	11,000	20,000	Based on current spending plus new contract for Grounds Maintenance
<b>Total Site Operations</b>	<b>28,140</b>	<b>28,562</b>	<b>30,002</b>	<b>37,300</b>	
<b>Denominational Expenses</b>					
OPS.DEN.01 - UUA Dues	8,000	8,000	8,000	10,000	FY24-25 Annual Program Fund Fair Share Contribution - request is \$21,455
<b>Total Denominational Expenses</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>10,000</b>	
<b>Total Operations</b>	<b>63,650</b>	<b>58,836</b>	<b>62,832</b>	<b>73,250</b>	
<b>Personnel</b>					
<b>Minister Expenses</b>					
PER.MIN.00 - Minister Housing	90,000	74,361	90,000	90,000	Rev Ellie's housing allowance is pegged at \$90k
PER.MIN.01 - Minister Wages	8,070	6,885	8,070	11,208	Wages includes COLA on entire Salary
PER.MIN.02 - Minister UUA Pension	9,807	7,886	9,807	10,121	10% of Salary
PER.MIN.03 - Minister In Lieu of FICA	7,502	6,215	7,502	7,742	7.65% of Salary
PER.MIN.04 - Minister Medical	0	0	0	0	Rev Ellie is on her partner's health insurance
PER.MIN.07 - Minister LTD & Life Ins	2,100	1,379	2,091	2,000	(106.24 + 68.00) per month
PER.MIN.08 - Minister Prof Exp	8,000	0	0	10,121	UUA recommends Minister Professional Expenses be 10% of Salary
<b>Total Minister</b>	<b>125,479</b>	<b>96,727</b>	<b>117,470</b>	<b>131,192</b>	
<b>Administrator Expenses</b>					
PER.ADM.01 - Admin Wages	54,018	48,604	52,492	40,768	\$28/hr * 28hrs/wk * 52wks
PER.ADM.02 - Admin UUA Pension	5,402	597	597	0	10% of Salary (Recent admins largely not eligible for pension, hence underrun)
PER.ADM.03 - Admin Payroll Taxes	4,132	3,085	4,016	3,119	7.65% of Salary
PER.ADM.04 - Admin Medical	11,326	1,158	1,737	8,154	Guestimate at 20% of salary (Denise was not on UUFSD medical, hence underrun)

**COLA for federal employees for 2024 is 3.2%:  
0.032**

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ACCOUNT	FY 23-24	FY 23-24	FY 23-24	FY 24-25	FY 24-25 APPROVED BUDGET NOTES
	BUDGET	thru May22 Actual	Projected	APPROVED Budget	
PER.ADM.07 - Admin LTD & Life Insurance	1,156	1,109	1,109	1,200	
<b>Total Administrator</b>	<b>76,034</b>	<b>54,553</b>	<b>59,950</b>	<b>53,240</b>	
<b>Director of Religious Education Expenses</b>					(Rose's contract runs 12/4/23- 8/31/24 for \$28/hr * 25hrs/wk *39wks)
PER.DRE.01 - DRE Wages	29,120	15,260	16,481	37,520	\$35/hr *20hrs/wk *52wks - includes extra for Rose's 25hr/wk contract ending Aug31
PER.DRE.02 - DRE UUA Pension	2,912	1,456	1,648	3,752	10% of Salary
PER.DRE.03 - DRE Payroll Taxes	2,228	953	1,261	2,870	7.65% of Salary
PER.DRE.04 - DRE Medical	4,000	0	0	5,660	Estimated Medical + Dental for new hire
PER.DRE.07 - DRE LTD & Life Insurance	2,000	446	341	644	Estimated LTD & Life Insurance for new hire
PER.DRE.08 - DRE Prof Exp	1,000	359	400	1,000	
<b>Total Religious Education</b>	<b>41,260</b>	<b>18,474</b>	<b>20,130</b>	<b>51,446</b>	
<b>Music Director and Accompanist Expenses</b>					
PER.MUS.01 - Music Director Wages	17,473	12,097	13,064	18,032	Current Salary + COLA (for 15hrs/wk * 25wks = ~\$48/hr). Underrun due to August start date
PER.MUS.03 - Music Director P/R Tax	1,337	808	872	1,379	7.65% of Salary
PER.MUS.11 - Accompanist Wages	11,480	9,680	10,455	11,847	Current salary + COLA (for 6hrs/wk * 52wks = ~\$38/hr)
PER.MUS.12 - Accompanist P/R Tax	878	510	551	906	7.65% of Salary
<b>Total Music</b>	<b>31,168</b>	<b>23,095</b>	<b>24,942</b>	<b>32,165</b>	
<b>Support Staff</b>					
PER.SIT.01 - Childcare	6,984	238	300	5,900	2 persons @\$25/hr *2hrs/wk *52wks +14hrs extra
PER.SIT.02 - Custodian	8,710	11,144	15,944	15,600	Contractor \$500/payperiod *26 payperiods + \$100/pp for grounds keeping
PER.SIT.03 - Set Up Crew	5,220	5,396	5,827	7,250	1 person @\$25/hr *5hrs/wk *52wks +30hrs extra
PER.SIT.09 - AV Specialist	16,750	14,225	15,363	22,350	Joe @\$60/hr *7.5hrs/wk *47wks +20hrs extra
PER.SIT.10 - AV Assistant	2,125	575	621	1,725	Byrht @\$30/hr *7.5hrs/wk *5wks +20hrs extra
PER.SIT.12 - Support Staff P/R Taxes	2,378	2,311	1,692	2,848	7.65% of Support Staff Salary
<b>Total Support Staff</b>	<b>42,167</b>	<b>33,887</b>	<b>39,746</b>	<b>55,673</b>	
<b>Other Personnel Expenses</b>					
PER.MIS.01 - Worker's Compensation	1,725	1,072	1,072	1,100	
PER.MIS.02 - Other Personnel	2,840	1,016	1,100	1,100	Payroll direct deposit fees, A-Check, and Craig's list.
<b>Total Other Personnel</b>	<b>4,565</b>	<b>2,088</b>	<b>2,172</b>	<b>2,200</b>	
<b>Total Personnel</b>	<b>320,673</b>	<b>228,824</b>	<b>264,411</b>	<b>325,917</b>	
<b>Total Ordinary Expenses</b>	<b>406,173</b>	<b>298,717</b>	<b>339,359</b>	<b>418,892</b>	
<b>LIABILITIES</b>					
LIA.OPS.01 - Solar Loans	4,405	2,203	4,405	0	Balance of loans paid off in June 2024 with FY 23-24 surplus
<b>Total Liabilities</b>	<b>4,405</b>	<b>2,203</b>	<b>4,405</b>	<b>0</b>	
<b>BOARD DESIGNATED RESERVES</b>					
RES.SIT.01 - Facilities Reserve	0	0	0	0	Currently at \$50,000 (not quite 2 years of repair & replacement costs)
RES.OPS.01 - Operations Reserve	0	0	0	0	Currently at \$86,000 (not quite 3 months of operations expenses which are ~\$30k/m)
RES.PGM.01 - Programs Reserve	0	0	0	0	Currently at \$6,375 (for unbudgeted program initiatives, seed money for concerts, etc)
RES.MIN.01 - Minister Reserve	0	0	0	0	Currently at \$12,766 (for search, installation, honoraria during sabbaticals, etc)
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Expenses</b>	<b>410,578</b>	<b>300,920</b>	<b>343,764</b>	<b>418,892</b>	
<b>Net Income</b>	<b>5,222</b>	<b>133,162</b>	<b>94,143</b>	<b>358</b>	

ACCOUNT	FY 23-24 BUDGET	FY 23-24 thru May22 Actual	FY 23-24 Projected	FY 24-25 APPROVED Budget	FY 24-25 APPROVED BUDGET NOTES
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**BUDGET HIGHLIGHTS**

This year, for the first time, we have added an Investment Income section to the budget. Based on projections, we can expect about \$13k in income in FY24-25 from a combination of investment and interest income. This income is largely from the Board-Designated Reserves, which are invested in our Vanguard account.

Committee Expenses - this budget fully funds all Committees per their requested budgets. The exception is the Fundraising (Auction) Committee where we have more than doubled the request. We needed a place to book Auction expenses, and going forward, this will be where they are booked. The Auction budget for next year is based on this year's expenses.

Program Expenses - this budget fully funds all Programs per their requested budgets. The exception is the Fun & Fellowship Program where we do not currently have a chair or even a committee to submit a request. We based the budget for that item on current spending.

Operations Expenses - these expenses are based on current spending. The large increase in the B&G budget is to cover a professional service to come twice a year to do fire prevention and native plant maintenance on our property.

UUA Dues - The Finance Committee and Board are recommending that we budget a contribution of \$10k to the UUA for FY24-25. This is more than last year, but a bit less than half of what is requested as a Fair Share Contribution for this year.

**Personnel**

This budget includes

- a COLA of 3.2% for the Minister, the Music Director, and the Accompanist.
- a raise from \$20/hr to \$25/hr for the Setup Staff which is commensurate with the hourly rate for Childcare staff.
- a raise from \$50/hr to \$60/hr for our AV Specialist, which is commensurate with current rates for this specialty.
- a raise from \$25/hr to \$30/hr for our AV Assistant (Byrht is paid at this rate when he subs for Joe).
- an increase for the new DREF position, advertised from \$30/hr - \$35/hr. Per the UUA, this is the minimum-median rate for this position.
- an increase in hours and responsibilities for the Custodial staff.

Based on a recommendation by our former administrator, Denise Clark, the Admin's hours have been reduced from 35 to 28 hrs/week and will include benefits per our Employee Handbook.

The Finance Committee and Board recommended that we use the current budget surplus to pay off the Solar Loans early, which has been done. This will save the Fellowship about \$1500 in interest payments and obviate the need to budget for future payments.

The Finance Committee and Board agreed not to budget anything this year for Board Designated Reserves. Instead, as in the past, we will rely on existing reserves, budget surpluses, and donations for any unexpected expenses. Note that drawing down on our existing reserves will reduce the income we get from investing those reserves, which is an important source of revenue in this budget.