

UNITARIAN UNIVERSALIST CONGREGATION OF COLUMBIA
FY 21-22 Budget Worksheet

	FY 20-21 Budget	FY 21-22 Proposed Budget	Notes for FY 21-22 Proposed Budget
Income			
4000 Canvass & Offering			
4002 Donation	10,000.00	12,000.00	20-21 projected actual
4003 Loose Offering	5,000.00	6,000.00	20-21 projected actual
4004 Canvass Expense	-1,000.00	-1,000.00	
4100 Pledge Income			
4001 Pledge	690,000.00	646,000.00	\$640k pledged thru 04/30 + add'l \$6,000
4006 Uncollectible Pledge Income	-34,500.00	-19,380.00	3% of pledge goal (historical avg)
4007 Post-Canvass Pledge Income	10,000.00	8,000.00	20-21 projected actual
4601 Prior Year Pledge	2,500.00	3,450.00	0.5% of 20-21 pledge goal
Total 4100 Pledge Income	\$ 668,000.00	\$ 638,070.00	
Total 4000 Canvass & Offering	\$ 682,000.00	\$ 655,070.00	
4300 Music Income			
4301 Chalice Concert Revenue	0.00	3,500.00	starting in 2022
4302 Chalice Concert Expense	0.00	-1,500.00	starting in 2022
Total 4300 Music Income	\$ 0.00	\$ 2,000.00	
4500 Other Income			
4203 Bookstore Revenue	0.00	500.00	starting in 2022
4204 Bookstore Expense	0.00	-200.00	starting in 2022
4503 Interest Rec'd - Operating	250.00	2,500.00	hold investments
4516 OBIC Lawn Maint Income	1,100.00	3,000.00	
4517 OBIC Lawn Maint Expenses	-100.00	-500.00	
4520 Endowment Disbursement	21,475.00	23,595.00	per Endowment Board
4521 Transfer from Reserve	102,920.00	70,000.00	\$50 from reserve / \$20 anticipated 20-21 surplus
4599 Other Misc Income	26,000.00	31,000.00	\$30k in one-time commitments
Total 4500 Other Income	\$ 151,645.00	\$ 129,895.00	
Auction			
4401 Auction Revenue	25,000.00	30,000.00	budget for virtual
4402 Auction Expense	-2,000.00	-1,000.00	budget for virtual
Total Auction	\$ 23,000.00	\$ 29,000.00	
Total Income	\$ 856,645.00	\$ 815,965.00	
Gross Profit	\$ 856,645.00	\$ 815,965.00	

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Expenses			
5000 Worship	10,000.00	5,000.00	50% cut from 20-21
6500 Identity & Belonging	9,000.00	3,000.00	66% cut from 20-21
7500 Communications & Info Tech	7,000.00	5,600.00	20% cut from 20-21
7800 Owen Brown Community	2,500.00	825.00	66% cut from 20-21
7900 Facilities Management / OBIC			
8013 OBIC Assessment	111,600.00	151,000.00	2021 actual + 5%
8029 OBIC Reserve	28,800.00	34,400.00	add 10% to replace draws against RFR
Total 7900 Facilities Management / OBIC	\$ 140,400.00	\$ 185,400.00	
8000 Administration			
8001 Office Supplies	500.00	500.00	no growth fr 20-21
8002 Duplicating	500.00	500.00	no growth fr 20-21
8003 Postage	250.00	125.00	
8005 Bank Fees	100.00	300.00	20-21 actual less wire transfer fees
8008 Insurance	4,000.00	4,450.00	20-21 projected actual + 5%
8011 IT Equip/Software	6,000.00	6,000.00	
8012 Telephone	500.00	600.00	
Total 8000 Administration	\$ 11,850.00	\$ 12,475.00	
8100 Debt Service			
8025 Debt Srvc (Mortgage Interest)	66,600.00	56,830.00	savings new mortgage terms
Total 8100 Debt Service	\$ 66,600.00	\$ 56,830.00	
8500 Justice-making	11,000.00	3,630.00	66% cut from 20-21
8700 Denominational Affairs	18,000.00	4,500.00	75% cut from 20-21 (\$45,971 UUA Fair Share)
8800 Finding One's Place	3,000.00	1,000.00	66% cut from 20-21
9501 Professional Services	2,000.00	0.00	no outside review of books
9502 Credit Card / EFT Fees	3,750.00	6,000.00	20-21 projected actual
99000 Personnel			
90010 Minister			
90011 Salary - Minister	64,030.00	62,693.00	2.5% salary reduction
900131 FB - Minister Retirement	10,483.00	10,247.00	10% of salary + housing
900132 FB - Minister Life & Disability	2,000.00	2,000.00	
90014 Prof Exp - Minister	6,000.00	3,000.00	50% cut
90015 Housing - Minister	40,800.00	39,780.00	2.5% housing reduction
Total 90010 Minister	\$ 123,313.00	\$ 117,720.00	
90020 Executive Director			
90021 Salary - Exec Dir	64,000.00	62,400.00	2.5% salary reduction, \$7,226 below Minimum guide
90022 FICA - Exec Dir	4,800.00	4,680.00	7.5% of salary

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900231 FB - Exec Retirement	4,600.00	6,240.00	10% of salary
900232 FB - Exec Dir Life & LTD	775.00	775.00	
900233 FB - Exec Dir Health Insurance	0.00	0.00	opt-out
90024 Prof Exp - Exec Dir	2,000.00	1,000.00	50% cut
Total 90020 Executive Director	\$ 76,175.00	\$ 75,095.00	
90030 Director of Religious Education			
90031 Salary - DRE	61,740.00	60,197.00	2.5% salary reduction, \$6,494 below Minimum guide
90032 FICA - DRE	4,630.50	4,515.00	7.5% of salary
900331 FB - DRE Retirement	6,174.00	6,020.00	10% of salary
900332 FB - DRE Life & LTD	750.00	750.00	
900333 DRE Health Insurance	6,000.00	6,600.00	10% premium increase
90034 Prof Exp - DLRE	5,000.00	2,500.00	50% cut
Total 90030 DLRE	\$ 84,294.50	\$ 80,582.00	
90040 Music Director			
90041 Salary - Music Dir	72,135.00	70,332.00	2.5% salary reduction
90042 FICA - Music Dir	5,410.13	5,275.00	7.5% of salary
900431 FB - Music Dir Retirement	7,213.50	7,033.00	10% of salary
900432 FB - Mus Dir Life & LTD	866.00	866.00	
90044 Prof Exp - Music Dir	1,000.00	500.00	50% cut
900633 FB - Music Dir Health	4,750.00	5,225.00	10% premium increase
Total 90040 Music Director	\$ 91,374.63	\$ 89,231.00	
90070 Sunday Attendant			
90071 Salary - Sunday Attendant	0.00	0.00	not filled (2nd yr), split between ED & Ofc Assist
90072 FICA - Sunday Attendant	0.00	0.00	
Total 90070 Sunday Attendant	\$ 0.00	\$ 0.00	
90150 Office Assistant			
90151 Salary - Office Assistant	33,600.00	34,476.00	2.5% salary reduction from full time
90152 FICA - Office Assistant	2,520.00	2,586.00	7.5% of salary
90153 FB - Office Assistant Retirement	3,360.00	3,447.00	10% of salary
Total 90150 Office Assistant	\$ 39,480.00	\$ 40,509.00	
90160 Director YYAM			
90161 Salary - Director YYAM	25,000.00	24,375.00	2.5% salary reduction
90162 FICA - Director YYAM	1,875.00	1,828.00	7.5% of salary
90163 FB - Dir YYAM Retirement	2,500.00	2,438.00	10% of salary
90164 FB - Director YYAM - LTD	500.00	500.00	
90165 Youth Director - Health Insurance	3,500.00	0.00	
90166 Director YAAM Prof Exp	1,000.00	500.00	50% cut

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Total 90160 Director YYAM	\$ 33,875.00	\$ 29,141.00	
90210 RE Assistant			
90211 Salary - RE Assistant	19,700.00	19,208.00	2.5% salary reduction, \$1,133 below Minimum guide
90212 FICA - RE Assistant	1,477.50	1,441.00	7.5% of salary
90213 RE Assistant Health Insurance	4,000.00	4,400.00	10% premium increase
90214 RE Assistant Retirement	0.00	1,921.00	10% of salary
Total 90210 RE Assistant	\$ 21,177.50	\$ 22,570.00	
90220 Dir of Comms and Member Integration			
90221 Salary - Dir of Comms and Mem Integ	62,500.00	60,938.00	2.5% salary reduction, \$1,300 below Minimum guide
90222 FICA - Dir of Comms and Mem Integ	4,687.50	4,570.00	7.5% of salary
90223 FB - Dir of Comms and Mem Integ LTD	775.00	775.00	
90224 FB - Dir of Comms and Mem Integ Retirement	6,250.00	6,094.00	10% of salary
90225 FB - Dir of Comms and Mem Integ Prof Expenses	1,500.00	750.00	50% cut
90227 Health - Dir of Comms and Mem Integ	1,500.00	1,650.00	10% premium increase
Total 90220 Dir of Comms and Member Integration	\$ 77,212.50	\$ 74,777.00	
99900 Miscellaneous Personnel			
90201 Nursery	0.00	0.00	Volunteers only
99002 Payroll Expenses	2,000.00	2,000.00	20-21 projected actual
99999 Personnel Contingency	4,500.00	0.00	No contingency
Sabbatical Reserve		0.00	no sabbatical reserve
Total 99900 Miscellaneous Personnel	\$ 6,500.00	\$ 2,000.00	
Total 99000 Personnel	\$ 553,402.13	\$ 531,625.00	
Total Expenses	\$ 838,502.13	\$ 815,885.00	
Net Operating Income	\$18,142.88	\$ 80.00	

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Other Income			All items below are outside the operating budget
Building Other Income (deleted)			
4511 Interest Income - Building Fund (deleted)			
Total Building Other Income (deleted)			
Endowment Other Income			
3915 Endowment Receipts	4,000.00	4,000.00	
4510 Unrealized Gain [Loss] - Endwmt	0.00	110,000.00	
4514 Interest Income - Endowment	1,000.00	1,000.00	
Total Endowment Other Income	\$ 5,000.00	\$ 115,000.00	
Outreach			
Coffeehouse			
Coffeehouse (MDF) Expense	-3,000.00	-3,000.00	
Coffeehouse (MDF) Revenue	3,500.00	3,500.00	
Total Coffeehouse	\$ 500.00	\$ 500.00	
Fifth Sunday (CCC)			
Fifth Sunday Payout	-5,000.00	-5,000.00	
Fifth Sunday Receipts	5,000.00	5,000.00	
Total Fifth Sunday (CCC)	\$ 0.00	\$ 0.00	
Second Sunday Outreach Offering			
SSOO Payout	-15,000.00	-15,000.00	
SSOO Receipts	15,000.00	15,000.00	
Total Second Sunday Outreach Offering	\$ 0.00	\$ 0.00	
Total Outreach	\$ 500.00	\$ 500.00	
Scrip Other Income			
4512 Scrip Income	10,000.00	45,000.00	
4518 Scrip Expense	-5,000.00	-40,000.00	
Total Scrip Other Income	\$ 5,000.00	\$ 5,000.00	
Total Other Income	\$ 10,500.00	\$ 120,500.00	
Other Expenses			
Debt Service Other Expense			
8031 Debt Srvc (Principal)	36,000.00	0.00	
8035 Debt Service (WW P&I Set-Aside)	0.00	0.00	
Total Debt Service Other Expense	\$ 36,000.00	\$ 0.00	
Reconciliation Discrepancies-1			
Total Other Expenses	\$ 36,000.00	\$ 0.00	
Net Other Income	-\$ 25,500.00	\$ 120,500.00	
Net Income	-\$ 7,357.13	\$ 120,580.00	