

Unitarian Universalist Fellowship of Central Oregon

Budget for 2023-2024 Fiscal Year

with comparisons

On May 1, 2023, the Board of Trustees approved the operating budget for the 2023-2024 fiscal year for the Fellowship, as shown below.

Highlights:

- Annual operating revenue of \$668,850 and expenses of \$666,998, resulting in a small surplus of \$1,852 .
- Rental revenue of \$70,000, vs. \$65,000 expected for this year (more weddings booked for 2024).
- Pay increases for the staff of 6%.
- Increases for ongoing maintenance of the building and the grounds.
- An increase in Social Justice commitments from \$12,000 to \$14,000.

With nearly 100 individual line items, there are many places where the results can be above or below the budgeted number, but these are our best estimates as of now. Our discussion at the Annual Meeting will focus on the major categories that will have the biggest impact on our results.

	2021-22 Final	2022-23 Budget	2022-23 Forecast	2023-24 Budget
Revenue				
4000 Revenue				
4010 Current Year Pledge Receipts	441,907.11	450,000.00	448,000.00	490,000.00
4019 Prior Year Pledge Receipts	1,012.50	0.00	0.00	0.00
4030 Miscellaneous Contributions	17,595.50	22,000.00	21,000.00	20,000.00
4031 Recycle, coupons, partner share	128.29	200.00	150.00	200.00
4040 Art Resources Team Donations	620.87	1,200.00	2,000.00	1,500.00
Total 4000 Revenue	\$ 461,264.27	\$ 473,400.00	\$ 471,150.00	\$ 511,700.00
4200 Special Events				
4210 Auction Income	435.00	15,000.00	12,406.00	12,500.00
4220 Adult Spiritual Development Workshops	871.00	800.00	0.00	1,000.00
4230 Congregation Events Income	0.00	700.00	500.00	700.00
Total 4200 Special Events	\$ 1,306.00	\$ 16,500.00	\$ 12,906.00	\$ 14,200.00
4300 Rent Income				
4310 Event Rental Income	46,665.23	75,000.00	65,000.00	70,000.00
4311 Event Amenity Income	150.00	300.00	3,000.00	3,000.00
4320 Event Staffing Income	11,000.00	20,000.00	19,250.00	23,000.00
4330 Preschool Rent Income	30,075.00	39,000.00	39,900.00	42,950.00
Total 4300 Rent Income	\$ 87,890.23	\$ 134,300.00	\$ 127,150.00	\$ 138,950.00
4800 Other Revenue				
4810 Interest Income	7,283.08	1,200.00	4,089.00	4,000.00
4820 Gain/Loss on Sale of Asset	-1,085.42		325.00	0.00
Total 4800 Other Revenue	\$ 6,197.66	\$ 1,200.00	\$ 4,414.00	\$ 4,000.00
Total Revenue	\$ 556,658.16	\$ 625,400.00	\$ 615,620.00	\$ 668,850.00

	2021-22 Final	2022-23 Budget	2022-23 Forecast	2023-24 Budget
Expenditures				
5000 Payroll Expenses				
5010 Salaries & Wages	300,124.38	340,420.10	323,000.00	364,186.00
5015 Housing (PR)	30,120.00	30,120.00	30,120.00	30,120.00
5020 Payroll Taxes (Fed)	14,895.96	16,438.00	16,000.00	18,625.00
5025 Payroll Taxes (OR)	2,688.66	3,636.00	2,900.00	3,375.00
5060 Healthcare (Employer Paid)	23,077.87	25,850.00	22,800.00	25,542.00
5070 Retirement (Employer Paid)	24,075.71	29,383.90	26,200.00	25,787.00
5080 Professional Development	10,579.72	14,175.00	10,000.00	16,500.00
5081 Staff Meeting Expenses		350.00	350.00	350.00
5085 Sabbatical	5,500.00	0.00	5,500.00	0.00
5090 Background Checks	94.25	350.00	350.00	350.00
5095 Payroll Service Fees	1,265.01	1,330.00	1,371.00	1,500.00
Total 5000 Payroll Expenses	\$ 412,421.56	\$ 463,203.00	\$ 438,591.00	\$ 486,335.00
6100 Professional Fees/Contract Services				
6110 Consulting	4,580.85	540.00	550.00	1,000.00
6120 Legal Fees	152.00	1,500.00	1,950.00	1,000.00
Total 6100 Professional Fees/Contract Services	\$ 4,732.85	\$ 2,040.00	\$ 2,500.00	\$ 2,000.00
6200 Worship Expenses				
6210 Worship Supplies & Workshops	637.84	600.00	682.50	1,000.00
6211 Speaker Expense	1,140.00	2,700.00	265.86	1,500.00
6212 ASL Expense	325.27	1,500.00	221.55	1,500.00
6213 Worship Media Licenses	649.26	300.00	458.47	300.00
6214 Coffee	321.66	1,200.00	3,463.18	2,000.00
6215 Music Supplies & Workshops	1,847.60	2,500.00	1,390.99	2,500.00
6216 RE Supplies & Workshops	2,663.68	3,300.00	3,183.02	3,300.00
6217 Guest Musicians		1,500.00	1,834.43	2,000.00
Total 6200 Worship Expenses	\$ 7,585.31	\$ 12,100.00	\$ 11,500.00	\$ 14,100.00
6300 Organizational Expenses				
6310 Dues-UUA	22,118.00	24,330.00	24,330.00	26,763.00
6311 Dues-OR State	100.00	100.00	100.00	100.00
6320 Office Supplies	1,180.47	1,200.00	976.19	1,300.00
6321 Copies/Printing	680.12	850.00	1,168.08	850.00
6322 Tech Support		1,500.00		1,500.00
6323 Postage	177.85	280.00	229.65	500.00
6330 Software	709.62	435.00	384.72	500.00
6350 Advertising, Print Media	1,697.40	2,020.00	920.54	1,500.00
6351 Advertising, Social Media	289.10	1,500.00	1,862.08	1,500.00
6352 Advertising, Events & Outreach	91.50	500.00	408.16	500.00
6353 Event Expenses & Promotion	2,152.75	2,300.00	1,774.02	4,500.00
6355 Newsletter	369.54	350.00	350.64	350.00
6356 Congregation Directory	567.00	805.00	785.42	800.00
6357 Website Expenses	633.71	500.00	446.51	600.00
Total 6300 Organizational Expenses	\$ 30,767.06	\$ 36,670.00	\$ 33,736.00	\$ 41,263.00

	2021-22 Final	2022-23 Budget	2022-23 Forecast	2023-24 Budget
6500 Facilities & Equipment				
6510 Utilities	26,106.77	28,000.00	29,000.00	22,000.00
Solar Payback				6,600.00
6515 Telephone/Internet/Zoom	1,794.30	2,425.00	3,283.00	3,600.00
6520 Security Monitoring	1,319.78	1,440.00	1,470.00	1,500.00
6521 Security Equipment & Repair	2,638.73	0.00	3,400.00	500.00
6530 Building M&R	13,613.33	14,000.00	26,000.00	17,000.00
6531 Maintenance Contracts	9,245.72	11,500.00	14,876.00	12,000.00
6540 Grounds M&R	5,025.31	3,500.00	8,200.00	7,000.00
6550 Janitorial Supplies	2,610.09	2,950.00	3,280.00	3,100.00
6551 Kitchen Equipment & Supplies	953.24	750.00	900.00	750.00
6560 AV & IT Expenses	7,004.65	2,900.00	7,600.00	6,000.00
Total 6500 Facilities & Equipment	\$ 70,311.92	\$ 67,465.00	\$ 98,009.00	\$ 80,050.00
6600 Board/Committee Expenses				
6610 Board Expenses	810.85	700.00	621.37	2,000.00
6620 Congregation Events	275.49	2,000.00	1,049.42	2,000.00
6630 Committee, Leadership Development	120.00	300.00	59.38	300.00
6635 Committee, Stewardship	1,088.25	4,000.00	1,734.09	4,000.00
6636 Committee, Auction	300.00	1,500.00	754.64	1,000.00
6650 Team, Adult Spiritual Development	870.50	1,300.00	419.92	1,000.00
Teaam, Pastoral Care			0.00	300.00
6655 Team, Aesthetics	425.42	700.00	745.67	1,000.00
6660 Team, Art Resources	251.01	800.00	425.95	1,500.00
6665 Team, Library		300.00	0.00	100.00
6670 Team, Membership	231.25	500.00	189.56	500.00
6675 Team, Social Justice	12,000.00	12,000.00	12,000.00	14,000.00
Total 6600 Board/Committee Expenses	\$ 16,372.77	\$ 24,100.00	\$ 18,000.00	\$ 27,700.00
6800 Other Expense				
6810 Bank Fees	3,770.47	3,300.00	3,380.00	3,300.00
6820 Insurance Expense	11,393.00	15,757.00	11,250.00	12,250.00
6850 Miscellaneous Expenditures	-1,313.89			0.00
Total 6800 Other Expense	\$ 13,849.58	\$ 19,057.00	\$ 14,630.00	\$ 15,550.00
Total Operating Expenditures	\$ 556,041.05	\$ 624,635.00	\$ 616,966.00	\$ 666,998.00
Total Revenue (from above)	\$ 556,658.16	\$ 625,400.00	\$ 615,620.00	\$ 668,850.00
Net Operating Revenue	\$ 617.11	\$ 625,400.00	-\$ 1,346.00	\$ 1,852.00