

SIGNIFICANT HIGHLIGHTS IN FY23 BUDGET

OVERALL BUDGET:

Pledges are lower than hoped, resulting in needed cuts of \$25,000

REVENUES:

	ORIGINAL BUDGET	CHANGES	
Pledges have been reduced to reflect recent history	330,000	305,000	(25,000)
Nonpledge donations also adjusted downward	10,000	10,000	
New Day Care agreement results in large increase In revenue	96,336	96,336	
Less rent abatement for improvements	(30,000)	(30,000)	
Less 10% of fixed rentals to Capital Fund	(27,265)	(27,265)	
Other rentals are increasing due to greater usage of space	70,000	75,000	5,000
McKinney to fund additions to budget	4,500	4,500	
Auction and Unifair are reduced to reflect recent history	16,000	16,000	
Other pass through accounts adjusted based on recent history			
NET ADJUSTMENTS TO REVENUE			(20,000)

EXPENDITURES:

Personnel costs:

	ORIGINAL BUDGET		
<u>Staff costs equal about 62% of the budget</u>			
Overall salary increase of 4% (reduced from 5%)	499,032	494,859	(4,173)
Pensions also increase (10% of salary)	42,421	42,060	(361)
Two employees newly eligible for pension			
Change in FICA etc.	33,912	33,421	(491)
<u>Unemployment reserve fund contribution</u>	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>
Subtotal- Salary/ Benefits	578,365	570,340	-8,025

Program changes:

Tech team hardware/software	Tech	2,000	1,500	-500
Right relations consultant	Worship	4,000	2,000	-2,000
Usher consultant	Worship	1,000	500	-500
Music purchases	Music	2,000	1,750	-250
RE Supplies/Program	RE	8,000	7,000	-1,000
DCL Program	Cong Life	4,000	3,500	-500
Weaving	Cong Life	1,850	1,500	-350
Building supplies	Building	17,000	16,500	-500
Building purchased services	Building	17,000	16,500	-500
Other Admin	Admin	2,000	1,500	-500
<u>Financial review</u>	Admin	<u>5,000</u>	<u>0</u>	<u>-5,000</u>
Subtotal - program		63,850	52,250	-11,600

Total of new additions/subtractions

-19,625

FIRST UNITARIAN SOCIETY OF BROOKLYN
 PROPOSED FY23 BUDGET,
 Version 11D, 4/15/22

		<u>INCREASE FROM FY22</u>
TOTAL OPERATING EXPENDITURES	1,085,000	103%
TOTAL OPERATING REVENUE	910,595	105%
NET OPERATING SURPLUS/ (DEFICIT)	(174,405)	
Sustainable allowance	175,000	
SURPLUS	595	

	FY 23				FY22		
	PROPOSED BUDGET, v. 12	Changes	%	Notes	APPROVED BUDGET	YEAR END PROJECTED	%
REVENUES							
CANVASS & CONTRIBUTIONS RECEIVED							
Pledge Income	305,000	(35,000)	90%	includes c/f	340,000	325,000	96%
Non Pledge Contributions	10,000	(5,000)	67%	reduced	15,000	8,000	53%
Donation for intern	10,000	10,000		transfer in			
Contributions for Minister's Discretionary Fund	1,300	300	130%	increased	1,000	1,300	130%
Sunday plate (before sharing)	30,000	1,000	103%	increased	29,000	27,000	93%
Women's Alliance contributions	5,500	4,500		transfer in	1,000	1,275	128%
Online sales	100	0			100	50	50%
Interest	100	0			100	80	80%
TOTAL CANVASS & CONTRIBUTIONS	362,000	(24,200)	94%		386,200	342,705	89%
RENTS							
Day Care Rent	369,000	96,336	135%	increased	272,664	312,950	115%
(Less possible deductions to rent)	(30,000)	(30,000)		rent adj	0		
(Less capital transfer)	(27,265)	(7,585)	139%	fixed 10%	(19,680)		
Apartment Rent	87,900	1,500	102%	increased	86,400	78,990	91%
(Less capital transfer)	(8,640)	0		fixed 10%	(8,640)		
Other Rent	75,000	10,000	115%	up \$5000	65,000	84,000	129%
Ceremonies Income	5,000	0			5,000	3,500	70%
Janitorial fees from rentals	3,500	500	117%	increased	3,000	620	21%
TOTAL RENTS	474,495	70,751	118%		403,744	480,060	119%
CONGREGATIONAL FUNDRAISING & PROGRAMS							
Hospitality	1,100	0			1,100	1,249	114%
Unifair	8,000	(2,000)	80%	reduced	10,000	6,783	68%
Auction	8,000	(2,000)	80%	reduced	10,000	6,682	67%
R.E. contributions-- carry forward	3,000	3,000		carry forward		(5,000)	
New contributions	10,000	(5,000)	67%	reduced	15,000	10,000	67%
Fundraising/Special Events Income						382	
New contributions (pass through)	5,000	0			5,000	0	0%
McKinney Fund (New funds)	9,000	0			9,000	15,000	167%
Carry-forward	4,500	4,500		carry forward		(5,000)	
Other income/ staff gift (pass through)	2,500	0			2,500	1,420	57%
Music Dept concert income	3,500	0			3,500	0	0%
Tech team c/f- none		0					
Winter appeal						16,255	
New funds. (pass through)	10,000	(5,000)	67%	reduced	15,000		0%
DCL- committee revenue	0	0			0	225	
Weaving income	500	0			500	0	0%
Immigrant solidarity-- (pass through)						(5,000)	
New contributions	9,000	4,000	180%	increased	5,000	9,000	180%
TOTAL FUNDRAISING & PROGRAMS	74,100	(2,500)	97%		76,600	51,996	68%
TOTAL REVENUE	910,595	44,051	105%		866,544	874,761	101%
SUSTAINABLE CONTRIBUTION	175,000						
TOTAL REVENUE WITH SUSTAINABLE	1,085,595						

FY 23

PROPOSED
BUDGET, v. 12 Changes % Notes

FY 23

FY22

APPROVED YEAR END
BUDGET PROJECTED %

FY22

	FY 23				FY22		
	PROPOSED BUDGET, v. 12	Changes	%	Notes	APPROVED BUDGET	YEAR END PROJECTED	%
	PROPOSED BUDGET, v. 12	Changes	%	Notes	APPROVED BUDGET	YEAR END PROJECTED	%
EXPENDITURES							
MINISTERIAL LEADERSHIP							
SENIOR MINISTER							
Minister Salary	69,533	2,674	104%		66,859	66,859	100%
Housing allowance	55,306	2,127	104%		53,178	53,178	100%
SUBTOTAL SALARY	124,839	4,801	104%		120,037	120,037	100%
Benefits							
Health/Dental/Life	29,010	3,785	115%	increased	25,225	29,288	116%
Pension	12,484	480	104%	10% of salary	12,004	12,004	100%
Professional expenses	7,260	0			7,260	7,260	100%
TOTAL SENIOR MINISTER	173,593	9,066	106%		164,526	168,589	102%
TOTAL MINISTERIAL LEADERSHIP	173,593	9,066	106%		164,526	168,589	102%
MUSIC AND WORSHIP							
TECH TEAM							
Hardware/Software	1,500	1,500		cut \$500			
Tech assistant	1,600	1,600					
TOTAL TECH (added)	3,100	3,100					
OTHER MINISTERIAL SERVICE							
Intern minister/ seminarian	10,000	(2,000)	83%	reduced	12,000	10,000	83%
—Grant income for intern (to revenue)	0	10,000		transf to rev	(10,000)	(10,000)	100%
Sabbatical minister/ visiting ministers	700	350	200%	increase	350	350	100%
Usher consultant	500	500		reduced \$1500			
Right Relations consultant	2,000	2,000		reduced \$2000			
TOTAL OTHER MINISTERIAL	13,200	10,850			2,350	350	15%
Music Director	40,745	1,567	104%		39,178	39,178	100%
Professional expense	2,000	0			2,000	2,000	100%
Worship and music expense	2,845	415	117%	increased	2,430	2,576	106%
Music purchases- sheet music, rights, supplies, etc.	1,750	-250		cut \$250	2,000	2,000	100%
Substitute Music Director	1,000	0			1,000	1,000	100%
Summer music program	1,800	300	120%	additional time	1,500	1,800	120%
Section Leaders - increase in rate	20,000	800	104%	increased rate	19,200	19,200	100%
Julie McKinney Expense -- FY22 expenditures (pass through)	9,000	0			9,000	12,000	133%
Other staff- extra musician	1,500	1,500					
Additional rehearsal time	3,000	3,000					
Organ & Piano Maintenance/ related expense	3,520	0			3,520	3,520	100%
TOTAL MUSIC	87,160	7,332	109%		79,828	83,274	104%
TOTAL MINISTRY, MUSIC AND WORSHIP	277,053	30,349	112%		246,704	252,213	102%

	PROPOSED BUDGET, v. 12	Changes	%	Notes	APPROVED BUDGET	YEAR END PROJECTED	%
EDUCATION AND FAMILY MINISTRY							
Dir of Education/Family Ministry	84,282	3,242	104%		81,040	81,040	100%
Health/Dental/Life	29,463	4,865	120%	increased	24,598	27,197	111%
Pension	8,428	324	104%	10% of salary	8,104	8,104	100%
DEFM professional expense	5,000	0			5,000	5,000	100%
TOTAL DEFM COMPENSATION	127,173	8,431	107%		118,742	121,341	102%
Religious education							
R.E. assistant	17,222	2,822	120%	increased hrs./ pay rate	14,400	14,400	100%
WLA transfer to rev	0	(4,500)		WLA transfer to rev	(4,500)	(4,500)	100%
PreK lead teacher	2,400	(1,652)	59%	restored	4,052		none this year
Summer staff	600	600		added			none this year
R.E. expense (supplies, bibles, etc.) Programs.	4,500	-500		cut \$500	5,000	3,000	60%
	2,500	-500		cut \$500	3,000		
Summer trips (Offset by parents/ fundraising)	5,000	(5,000)	50%	West Virginia	10,000	7,500	75%
TOTAL RELIGIOUS EDUCATION	32,222	270	101%		31,952	20,400	64%
Childcare							
Child care for nursery staff	3,200	(447)	88%		3,647	1,800	49%
Extra helper	1,440	1,440		added			none this year
Child care- summer	720	720		added	0		
TOTAL CHILDCARE	5,360	1,713	147%		3,647	1,800	49%
TOTAL EDUCATION AND FAMILY MINISTRY	164,755	10,414	107%		154,341	143,541	93%
CONGREGATIONAL LIFE							
Dir. of Congregational Life	67,372	3,191	106%		63,819	63,819	100%
Dental/Life	1,703	16	101%		1,687	1,741	103%
Pension	6,737	355	106%	10% of salary	6,382	6,382	100%
Professional expense	1,600	0			1,600	1,600	100%
DCL Program Expense (includes committees)	3,500	-500		cut \$500	4,000	3,500	88%
Weaving expense	1,100	-750		cut \$750	1,850	750	41%
Hospitality expense	3,000	500	120%	increased	2,500	2,500	100%
Ceremonies	1,000	(125)	89%		1,125	2,150	191%
Music dept concert /music expense	1,000	0			1,000	0	0%
Unifair	2,000	(500)	80%		2,500	1,871	75%
Special events / fundraising (pass through)	5,000	0			5,000	0	0%
Other/ staff gift (pass through)	2,500	0			2,500	1,775	71%
Auction	1,500	0			1,500	1,500	100%
Immigrant solidarity (pass through)	9,000	4,000	180%	increased	5,000	10,500	210%
TOTAL CONGREGATIONAL LIFE	107,012	6,187	107%		100,463	98,088	98%
BUILDING RELATED EXPENSES							
Director of Facilities salary	52,000	(7,182)	88%	reduced	59,182	42,798	72%
Health/Dental	23,692	(5,935)	80%	reduced	29,627	15,521	52%
Pension	5,200	(718)	88%	New	5,918	0	0%
Dir. Facilities professional expenses	3,000	1,500	200%	increased	1,500	3,000	200%
Custodian (Bobby)	39,312	1,872	105%		37,440	42,110	101%
Custodian overtime (Friday nights)	4,253	203	105%		4,050		

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	FY 23			FY22			
	PROPOSED BUDGET, v. 12	Changes	%	Notes	APPROVED BUDGET	YEAR END PROJECTED	%
Health/Dental.	16,475	2,678	119%	increased	13,797	13,733	100%
Pension.	4,356	4,356		New	0	0	
Part time / weekend custodians	8,640	2,304	136%	increased	6,336	2,000	32%
Insurance	56,300	3,072	106%	changes 2/1	53,228	53,604	101%
NYC Real Estate Tax	60,710	(4,255)	93%	reduced	64,965	55,783	86%
Alarms & Extinguishers	20,000	1,000	105%	increased	19,000	21,000	111%
Electricity	20,000	0			20,000	20,000	100%
Gas	20,000	(1,000)	95%		21,000	21,000	100%
Water & Sewer	12,000	3,000	133%	increased	9,000	12,000	133%
Maintenance - Supplies	16,500	(500)		cut \$500	17,000	17,000	100%
Maintenance - Purchased Service	16,500	(1,833)	90%	cut \$500	18,333	18,333	100%
Winter appeal expense-New (pass through)	10,000	(5,000)	67%		15,000	15,128	101%
TOTAL BUILDING RELATED EXPENSES	388,938	(6,438)	98%		395,376	353,010	89%
ADMINISTRATION AND GENERAL SERVICES							
Office mgr. / bookkeeper	48,539	1,866	104%		46,673	46,673	100%
Life only	630	630		Life added			
Pension	4,854	187	104%		4,667	4,667	100%
Professional expense	400	0			400	400	100%
Office Supplies	3,500	0			3,500	3,500	100%
Office Machine Repair	1,500	0			1,500	1,500	100%
Machine Leases	10,200	0			10,200	10,817	106%
Telephone/ Internet	6,600	1,200	122%	increased	5,400	5,400	100%
Website Expenses	500	0			500	500	100%
Payroll Service	3,900	0			3,900	3,900	100%
Other Administrative Expense	1,500	-500		cut \$500	2,000	2,000	100%
Professional Services-	10,500	0			10,500	44,950	428%
Financial review	5000	-5,000		delay another year			
Bookkeeping/ Accounting	4000					3,000	
Other professional services	1500					522	
Credit card fees	4,000	500	114%	increased	3,500	3,750	107%
Vanco payment service for text contributions	2,000	500	133%	increased	1,500	2,000	133%
Postage	1,500	0			1,500	1,500	100%
Servant Keeper	600	0			600	600	100%
QuickBooks	1,100	100	110%	increased	1,000	1,000	100%
Teleconferencing	1,000	500	200%	increased	500	920	184%
STAFF BENEFITS							
Staff FICA	28,307	742	103%	increased	27,565	27,565	100%
Workers comp	5,063	563	113%	increased	4,500	6,069	135%
Unemployment		(8,000)	0%	eliminated	8,000	6,120	defer income
Disability/ Family Leave	50	(450)	10%	reduced	500	100	20%
TOTAL ADMIN SERVICES	131,243	(2,162)	95%		138,405	177,453	128%
CONTRIBUTIONS MADE							
UUA & Metro Dues / Fair Share	1,000	500	200%	increased	500	500	100%
Charitable contributions / Share the plate (50% of collections)	14,000				15,000	13,500	90%
Expenses- Minister's Discretionary Fund	1,000				0	500	
TOTAL CONTRIBUTIONS	16,000	500.00	103%		15,500	14,500	94%
TOTAL OPERATING EXPENDITURES	1,085,000	34,211	103%		1,050,789	1,038,805	99%

3500
1500
10817
5400
500
3900
2000

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FY 23

	PROPOSED BUDGET, v. 12	Changes	%	Notes
TOTAL OPERATING REVENUE	910,595	44,051	105%	
NET OPERATING SURPLUS/ (DEFICIT)	(174,405)	9,840		
Sustainable allowance	175,000			
SURPLUS/ DEFICIT	595			

FY22

APPROVED BUDGET	YEAR END PROJECTED	%
866,544	874,761	101%
(184,245)	(164,044)	89%
166,400	166,400	
(17,845)	2,356	