

First Unitarian Church Budget (approved by Board 5/13/24)

Account number/ description	2024-2025 With 2% Salary increase
Revenue	
40000 Operating Pledges	
40010 Current Year Pledges	415,000
40030 Matching Pledges	
40090 Prior Year Pledges	2,000
Total 40000 Operating Pledges	417,000.00
40200 Contributions & Collections	
40210 Regular Plate Collection	6,000
40230 Other Contributions	10,000
40280 Designated Collections	15,000
Total Contributions and Collections	31,000.00
40300 Women's Alliance	2,000
40400 Building Use Income	11,000
40405 Building Use - CRC	6,000
Total Building Use Income	17,000.00
40500 Investment Income-Endowment	56,400.28
40520 Investment Income-General	3,500
40700 Miscellaneous Income	1,750
40780 Unrestricted Gifts	5,000
Total Endowment, Investment & Misc Income	66,650.28
40800 Fundraisers	
40810 Auction	
40819 Miscellaneous Fundraisers	5,000
Total 40800 Fundraisers	5,000.00
41500 Transfer from General Fund	30,000
Transfer from sabbatical fund	5,000
Transfer from reserve funds (see below)	2,750
Total Revenue and Support	571,400.28
Expenses	
50000 Staffing	
50100 Salaries and Wages	
50120 Gross Wages--Salaries	194,248.00
50130 Gross Wages--Hourly wages	49,050.00
50135 Gross Wages-Contract Labor	20,762.00
50190 Housing Allowance	18,538.00
Total 50100 Salaries and Wages	282,598.00
50200 Benefits	
50210 Health Insurance	14,000
50220 Dental Insurance	756
50230 Retirement--401(a) Expense	22,476
50260 Life Insurance	681
50270 Payroll Taxes	12,434
Total 50200 Benefits	50,347.00
50300 Sabbatical Accrual	2,000
50500 Staff Expenses	
50510 Administrator Staff Expense	1,000
50520 Rel Educator Staff Expense	4,000
50530 Music Director Staff Expense	250
50600 Minister's Expenses	8,500
Staff Expenses	13,750.00
Total 50000 Staffing	348,695.00
51000 Administrative	
51050 Concesses	1,500
51100 Internal Communications	1,855
51200 Board Expenses	500
51400 Office Supplies	3,400
51500 Office Equipment & Repairs	2,500
51650 Payment Processing Fees	1,800
51700 Computer Expenses	2,000
51800 Legal & Accounting	3,500
51900 Postage	1,000
51920 Mileage	
51995 Special Events	
51997 Urship Dev and Nominating	200
Total 51000 Administrative	18,255.00
52000 Building	
52100 Building Maintenance	16,000
52150 Housekeeping & Supplies	6,000
52200 Insurance	25,500
52250 Telephone	6,150
52300 Utilities	30,000
52350 Equipment & Repairs	25,000
52400 Contract Labor	31,000
52500 Landscaping	7,500
52550 Security	11,725
52600 Capital Maintenance Reserve	1,000
Total 52000 Building	159,875.00
53000 Worship/Music/Educ	
53100 Music	
53110 Guest Musicians	2,500
53120 Music Supplies & Materials	100
53190 Miscellaneous	1,050
53200 Worship Expenses (including sabbatical)	6,500
53510 Children and Youth RE	6,000
53520 Adult Religious Education	600
53530 ERDE	250
53600 John Learned Library	400
Total 53000 - Worship Including Educ.	17,400.00
54000 Membership	
54100 Membership Expense	1,500
54200 Hospitality	1,000
54300 Feasts & Festivals	500
54353 Welcoming Congregation	500
54600 Website	500
Total 54000 Membership	4,050.00
55000 Social Action & Outreach	
55100 - SR committee	100
55150 SRC-Other	450
Total 55100 - Social A and R	550.00
55300 Designated Collections	15,000
55600 Minister's Discretionary Fund	450
55750 Care & Concern Ministry	400
Total Other Community Support	15,850.00
56000 Denominational Support	
56020 UJA	21,700
56050 Partner Church	450
56055 Covenant Groups	300
Total 56000 Denominational Support	22,450.00
Total Expenses	571,380.00

\$,1500 transferred to Guest Musicians

increased by \$1,500 to cover guest organists

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Net Operating Revenue and Support	20.28

The sabbatical fund transfer and expenses will be a wash—we will cover the expenses with a transfer from the fund.

Draw-down of miscellaneous reserve funds:

Memorial fund	(Partner church, UUA)
Public relations/marketing	Welcoming congregation
Healthy Congregations	Ldrshp development/ nominating