

Proposed Budget FY 2023-2024
Budget Memo
April 2023

The Finance Committee unanimously supports this proposed budget and recommends affirmation by the Board.

This budget reflects a collaborative effort by the Personnel Committee, Finance Committee, and staff, with input from committees and groups active in our congregation. With the leadership of Rev. Temerson and in efforts to improve transparency, this year's budget process included joint meetings between the Finance and Personnel Committees, members of the Executive Committee, and staff. In addition to the collaborative meetings, the Board Vice-President, Bev Ryan, made an inclusive outreach to groups and committees active in our congregation. Early in the process we were able to gain a complete picture of the financial needs and wants of our congregation. Although the Finance Committee understood that all the requests could not be funded, this first round of budget development helped to distinguish "needs and wants", set priorities, and provide an overview of the financial direction of the congregation.

As revenue numbers were honed and understood, funding decisions were made to best meet the needs of the congregation. Much time and attention were given to not only historical spending but also delving deeper into the reason behind the numbers and the impacts of rising costs. This budget addresses our fundamental needs, reflects our values, and meets our priorities as best as we can.

Importantly, this proposed budget is balanced with projected revenues slightly exceeding proposed expenditures. The proposed budget has a modest increase in revenues and expenditures of 3.5% over the FY 22-23 adopted budget.

Budget Priorities

In January/February the Finance Committee and the Board identified the funding priorities for FY 23-24 as follows:

- Developmental Minister salary and benefits for 12 months. The position was funded for 11 months in FY 22-23.
- Continued support for our ongoing ministries, community, and social actions
- Support for new ministries, i.e. Young Adult Ministry
- Fair pay for staff (based on the UUA recommendations)
- Funding for the Buildings and Grounds Reserves
- Payment on the no-interest loan
- Increase contribution to the UUA Annual Program Fund

Revenue

Revenue projections increased by \$19,420 or a 3.5% increase over the FY 22-23 adopted budget.

The following are important notes on revenues:

- The pledge drive increased revenues in Pledged Donations by \$19,505 or a 4.2% increase over FY 22-23.
- Non-pledge donations have rebounded and are projected to increase slightly.

- Ongoing Fundraisers and Other Fundraising are projected to decrease. Amazon Smiles and the B&B Program have ended. The projected revenues reflect these changes and the historical actuals.
- The Fundraising projection is decreased from \$17,000 to \$13,500. The fundraising team is hopeful that fundraising will steadily increase given time, but is cautious in overcommitting coming out of COVID and assessing historical actuals.

Budget Expenditures/Priorities

Expenditure projections increased by \$19,405 or a 3.5% increase over the FY 22-23 adopted budget.

The priorities funded in the proposed budget are:

- Full 12-month funding for the Developmental Minister- salary and benefits.
- Continued support to sustain ministries, hybrid services, faith development, and social action.
- Continued/increased funding for congregational operations.
- Pay increases for staff plus the increased costs of benefits.
- New funding for Young Adult Ministry and Women’s Spirituality group. The requests are partially funded. The Young Adult Ministry requested \$1500 and this budget proposes \$750 in funding. The Women’s Spirit group requested \$500 and this budget proposes \$250 in funding.
- A \$5,000 payment on the unsecured loan.

Priorities reduced and items not funded in the proposed budget are:

- UUA Program Contribution remains at \$5,000, the same level as in FY 22-23. The recommended contribution is \$37,733.
- Although there is an increase in the Buildings and Grounds line items, funding is not included for the Buildings and Grounds Reserve Funds. There is an increased need to fund arboriculture services and that is not funded in this proposed budget.
- The request to fund IMPACT at a \$1,000 level is not funded. IMPACT continues to receive support from a Social Action Collection. IMPACT received \$4772 in FY 21-22 and \$3531 in FY 22-23 from SAC collections.
- The Soup Kitchen request of \$500 is not funded in this budget but will be included in future Social Action Collections. The Food Pantry collection is changing to a Food Ministry collection to fund both the Food Pantry and the Soup Kitchen.

Staff Salaries and Benefits

Payroll and Benefits increased by \$14,515 or 3.5% over FY 22-23 adopted budget. This category of expenditures remains at 75% of the budget. Our congregation places value on fair and equitable pay with the goal of staff pay being at the midpoint of the salary range established by the UUA. This past year the UUA modified the recommendations and the Personnel Committee did an excellent job of reviewing the recommendations, assessing current salaries, and making salary recommendations to the Finance Committee on salary increases while keeping our values and goals uppermost in mind. Also influencing decisions was the increase in the cost of health insurance. It became apparent early in the budget process that we could not fund all the recommendations from the Personnel Committee. This proposed budget does not meet the goal of all salaries meeting the midpoint of the range but reflects an incremental approach to reaching salary goals and honoring our desire for fair and equitable pay. The salary increases vary from 1-4%. Positions receiving a higher increase have historically been the lowest paid and are furthest from the midpoint. Positions receiving a lower increase are at or above the midpoint and historically have been higher paid.

Social Action Collection

The Social Action Collection (SAC) has been moved to designated accounts and removed from the general budget. The SAC is the only designated funding that has been in the general budget. All other designated fundraising is managed through designated accounts. Moving the SAC to designated accounts will allow for more transparent, timely, and easier accounting. Efforts are underway to better communicate information on the Social Action Collections to the congregation.

Conclusion

This proposed budget is the culmination of the work of many people. Thank you to the Finance Committee, Personnel Committee, Bev Ryan (Vice President), and Sean Skally for their work on this budget. A special thanks to Rev Tim for his leadership and Rev Leia for her insights.

Submitted by Kay Frazier, Treasurer

Unitarian Universalist Congregation of Charlottesville			
Proposed FY24 Budget	FY24 Budget	FY23 Budget	
July 2023 - June 2024			
Revenue			
3100 Pledge Donations	483,802.00	464,012.00	
3110 Current Year Pledges	463,952.00	437,132.00	
3120 Prior Year Pledges	8,000.00	8,500.00	
3130 Pledge Match	11,850.00	18,380.00	
3200 Non-pledge Donations	28,000.00	26,000.00	
3210 Current Yr Unpledged Donations	18,000.00	18,000.00	
3220 Offering / Plate Cash	10,000.00	8,000.00	
3310 Ongoing Fundraisers	1,600.00	3,075.00	
3312 B&B Income	0.00	1,125.00	
3313 Amazon Smiles (program ended)	0.00	600.00	
3314 Scrip Profit	600.00	750.00	
3331 Hospitality Contributions	1,000.00	600.00	
3320 Fundraising Events	13,500.00	17,000.00	
3321 Auction - Fall	4,500.00	4,000.00	
3322 Auction - Spring	4,500.00	7,000.00	
3323 Yard Sale	4,500.00	6,000.00	
3330 Other Fundraising	3,000.00	5,000.00	
3500 Other Revenue	43,669.00	38,779.00	
3510 Building User Fees	18,000.00	15,000.00	
3520 Bank Interest	25.00	25.00	
3530 Endowment Transfer	15,000.00	15,000.00	
3540 Abrahamse Fund (Music)	764.00	764.00	
3550 Bristol Fund (B & G)	3,144.00	3,144.00	
3560 Cheetham Fund (RE)	785.00	785.00	
3570 CEF (Summit House) Bonds Income	951.00	951.00	
3580 Transfer From Operating Reserve	5,000.00	3,110.00	
3800 Insurance Claims Reimbursement	0.00	0.00	
Total Revenue	\$ 573,571.00	\$ 553,866.00	
Expenditures			
4000 Payroll and Staff Benefits			
4000-01 Lead Minister Total	132,708.70	117,035.62	
4111 Minister Salary (11 months in FY23)	94,379.00	84,791.00	
4202 Minister In Lieu of FICA	7,219.99	6,486.33	
4311 Minister Health Insurance	11,413.32	7,306.29	

Unitarian Universalist Congregation of Charlottesville			
Proposed FY24 Budget	FY24 Budget	FY23 Budget	
July 2023 - June 2024			
4321 Minister Dental Insurance	1,175.04	858.00	
4331 Minister Life Insurance	856.80	712.00	
4341 Minister Disability	1,226.55	1,103.00	
4351 Minister Pension	9,438.00	8,779.00	
4361 Minister Prof Expenses	7,000.00	7,000.00	
4000-02 Minister Faith Development Total	112,732.38	106,045.00	
4112 MFD Salary	72,100.00	70,000.00	
4412 MFD FICA	5,515.65	5,355.00	
4312 MFD Health Insurance	18,269.87	16,184.30	
4322 MFD Dental Insurance	1,126.08	1,104.00	
4332 MFD Life Insurance	599.76	550.20	
4342 MFD Disability	911.02	851.50	
4352 MFD Pension	7,210.00	7,000.00	
4362 MFD Professional Expenses	7,000.00	5,000.00	
4000-03 Director of Admin. and Finance Total	103,508.30	98,928.59	
4113 DAF Salary	69,507.00	68,145.00	
4413 DAF FICA	5,317.29	5,213.09	
4313 DAF Health Insurance	16,119.46	13,193.69	
4323 DAF Dental Insurance	1,126.08	1,104.00	
4333 DAF Life Insurance	583.87	572.42	
4343 DAF Disability	903.61	885.89	
4353 DAF Pension	6,951.00	6,814.50	
4363 DAF Professional Expenses	3,000.00	3,000.00	
4000-04 Director of Music Total	30,363.54	30,568.24	
4114 DOM Salary	24,508.00	24,266.00	
4414 DOM FICA	1,874.86	1,856.35	
4314 DOM Health Insurance	0.00	0.00	
4324 DOM Dental Insurance	0.00	0.00	
4334 DOM Life Insurance	207.91	203.83	
4344 DOM Disability	321.77	315.46	
4354 DOM Pension	2,451.00	2,426.60	
4364 DOM Professional Expenses	1,000.00	1,500.00	
4000-05 Religious Education Assistant Total	21,544.84	21,459.84	
4115 RE Assistant Salary	17,908.00	17,220.00	
4415 RE Assistant FICA	1,369.96	1,317.33	
4315 RE Assistant Health Insurance	0.00	0.00	
4325 RE Assistant Dental Insurance	0.00	0.00	
4335 RE Assistant Life Insurance	147.54	144.65	
4345 RE Assistant Disability	228.34	223.86	
4355 RE Assistant Pension	1,791.00	1,722.00	
4365 RE Assistant Professional Exp	100.00	832.00	

Unitarian Universalist Congregation of Charlottesville			
Proposed FY24 Budget	FY24 Budget	FY23 Budget	
July 2023 - June 2024			
4000-06 Office Assistant Total	20,273.44	24,579.37	
4116 Office Assistant Salary	17,056.00	16,400.00	
4416 Office Assistant FICA	1,304.78	1,254.60	
4316 Office Assistant Health Insurance	0.00	3,736.26	
4326 Office Assistant Dental Insurance	293.76	360.00	
4336 Office Assistant Life Insurance	147.54	144.65	
4346 Office Assistant Disability	228.34	223.86	
4356 Office Assistant Pension	1,143.02	1,640.00	
4366 Office Assistant Prof Expenses	100.00	820.00	
4700 Media Production and Management	9,000.00	17,000.00	
4903 Workers' Compensation	1,600.00	1,600.00	
4000 Total Payroll and Staff Benefits	\$ 431,731.20	\$ 417,216.66	
5000-5400 Congregational Activities			
5100 Worship	7,214.00	6,864.00	
5103 Music	1,000.00	1,000.00	
5104 Pianist	3,500.00	3,500.00	
5105 Abrahamse Fund (Music)	764.00	764.00	
5106 Instrument Service	750.00	600.00	
5107 Worship Support	1,200.00	1,000.00	
5200 Faith Development	10,785.00	8,785.00	
5201 RE Children & Youth	6,000.00	6,000.00	
5202 Young Adult Ministry (Hayley Owens)	750.00	0.00	
5204 Childcare	3,000.00	2,000.00	
xxxx Women's Spirituality	250.00	0.00	
5601 Cheetham Fund (RE) Expense	785.00	785.00	
5300 Beloved Community - Internal	975.00	925.00	
5301 Pastoral Visitors	75.00	75.00	
5302 Membership & Mem Tracking	800.00	750.00	
5303 Volunteer Relations	100.00	100.00	
5400 Faith Witness - External	5,800.00	7,100.00	
5401 Social Action Council	0.00	300.00	
5402 IMPACT	0.00	0.00	
5403 Interfaith Ministries	600.00	600.00	
5404 UUA Annual Program Fund	5,000.00	5,000.00	
5408 Racial Justice	200.00	200.00	
5490 UUA Sabbatical Fund Expense	0.00	1,000.00	
5000-5400 Total Congregational Activities	\$ 24,774.00	\$ 23,674.00	

Unitarian Universalist Congregation of Charlottesville			
Proposed FY24 Budget	FY24 Budget	FY23 Budget	
July 2023 - June 2024			
5500 Congregational Administration			
Cong Admin Misc 1	4,700.00	6,000.00	
5500-00 Safety and Security	500.00	500.00	
5501 Lay Leadership Training	200.00	800.00	
5502 Communications	2,000.00	2,000.00	
5502-00 Online Service Meeting Fees (see 5513)	0.00	1,200.00	
5505 Hospitality	2,000.00	1,500.00	
Cleaning & Supplies	27,000.00	27,000.00	
5510 Cleaning Service	23,000.00	23,000.00	
5512 Kitchen/Cleaning Supplies	1,000.00	1,000.00	
5514 Trash/Supplies/Fire Extinguish	3,000.00	3,000.00	
Office Supplies & Equipment	15,000.00	15,700.00	
5513-00 Online Subscription Fees	5,000.00	5,000.00	
5513-01 Office Supplies	2,000.00	0.00	
5515 Computer Maintenance	2,000.00	4,000.00	
5516 IT Technology Upgrade	2,000.00	3,000.00	
5517 Photocopies and Printing	2,800.00	2,500.00	
5521 Postage	1,200.00	1,200.00	
Financial Services Charges	9,250.00	5,510.00	
5511 Payroll Service	5,000.00	3,510.00	
5518 Bank Charges	4,000.00	1,500.00	
5518-00 PayPal Fees	included in 5518		
5518-01 Stripe Fees	included in 5518		
5518-02 BreezeCHMS Fees	included in 5518		
5518-03 Endowment Fees	included in 5518		
5519 Credit Card Fees	included in 5518		
5519-00 Bank Fees	included in 5518		
5520 Stock Transaction Fees	250.00	500.00	
5523 Fund Raising Expense Total	600.00	1,100.00	
5522 Pledge Program Expense	300.00	300.00	
5523 Fund Raising Expense	300.00	500.00	
5524 B&B Expense	0.00	300.00	
Insurance and Professional Fees	15,500.00	14,100.00	
5526 Stormwater Assessment	1,100.00	1,100.00	
5527 Multi-Peril Insurance	8,800.00	8,500.00	
5528 Accounting Fees	3,000.00	3,000.00	
5529 Legal Expense	500.00	500.00	
5530 General Operating Reserve (Contingency)	2,100.00	1,000.00	

Unitarian Universalist Congregation of Charlottesville			
Proposed FY24 Budget	FY24 Budget	FY23 Budget	
July 2023 - June 2024			
5550 Buildings and Grounds	16,448.00	18,398.00	
5551 Buildings Expenses Total	7,500.00	7,250.00	
5551 Buildings Expense	1,500.00	1,500.00	
5553 Church Bldg Maintenance	1,500.00	1,500.00	
5555 Church Capital Improvements	3,500.00	3,500.00	
5558 Summit House Maintenance	1,000.00	750.00	
5559 Summit House Capital Improvements	0.00	0.00	
5552 Grounds Expenses	5,800.00	5,000.00	
5557 Bristol Fund (B&G)	3,148.00	3,148.00	
5561 Building Reserve Fund	0.00	1,500.00	
5562 Grounds Reserve Fund	0.00	1,500.00	
5580 Utilities Total	17,750.00	15,800.00	
5581 Telephone & Internet	3,600.00	3,600.00	
5582 Church Gas, Water & Sewer	4,000.00	5,000.00	
5583 Church Electricity	5,000.00	4,600.00	
5584 Summit Gas, Water & Sewer	350.00	600.00	
5585 Summit House Electricity	4,500.00	1,700.00	
5586 Edgewood Lane Parking Lot Electricity	300.00	300.00	
5587 Trash and Recycling (moved to 5514)	0.00	0.00	
5500 Total Congregational Administration	106,248.00	103,608.00	
5800 Insurance Claims Expenses	0.00	0.00	
Total Debt Service	10,775.00	9,275.00	
5600 Payment on Unsecured 2019 Loan	5,000.00	1,000.00	
5604 Member Bonds Interest	5,775.00	5,775.00	
5605 Member Bonds Principal	0.00	2,500.00	
Total Expenditures	\$ 573,528.20	\$ 553,773.66	
Net Revenue	42.80	92.34	