

**UNITARIAN UNIVERSALIST CONGREGATION OF PHOENIX**  
**Budget FYE 7-01-21**  
 July 2021 - June 2022

**2021-2022 Proposed Budget**

	Proposed Budget	FY21 Budget	Change from FY21 to FY22 Budget	Notes
<b>Revenue</b>				
<b>4000 OPERATING INCOME</b>				
4010 ANNUAL PLEDGES RECEIVED	630,000.00	609,000.00	21,000.00	
4011 GENERAL DONATIONS	40,000.00	30,000.00	10,000.00	
4015 PLEDGE DISCOUNT	-40,000.00	-40,000.00	0.00	
4020 MID YEAR PLEDGES	10,000.00	10,000.00	0.00	
4025 OTHER SUPPORT CONTRIBUTIONS AND GIFTS	7,000.00	7,000.00	0.00	
4030 UU FOUNDATION SUPPORT	50,000.00	50,000.00	0.00	
<b>Total 4000 OPERATING INCOME</b>	<b>\$ 697,000.00</b>	<b>\$ 666,000.00</b>	<b>31,000.00</b>	
<b>4200 OTHER INCOME &amp; RELATED EXPENSE</b>				
4210 INTEREST & DIVIDENDS	50.00	50.00	0.00	
4221 KIDS KAMP - income	2,000.00	1,000.00	1,000.00	
4222 KIDS KAMP - expense	-2,000.00	-800.00	-1,200.00	
4226 ART SALE - income	1,000.00	3,000.00	-2,000.00	Reduced from 2019-2020 budget
4231 FACILITY RENTALS - income	5,000.00		5,000.00	
4232 FACILITY RENTALS - expense	-4,000.00		-4,000.00	
4233 MEMORIAL/WEDDING SERVICE - INCOME	5,000.00		5,000.00	
4234 MEMORIAL/WEDDING SERVICE - EXPENSE	-4,000.00		-4,000.00	
4236 DESERT VIEW LEASE - income	44,000.00	44,000.00	0.00	Their lease amount increases next year.
4241 EARLY EDUCATION LEASE - income	35,700.00	35,000.00	700.00	Lease has a 1% increase
4246 FUNDRAISER - income	10,000.00	6,000.00	4,000.00	21 Fundraiser was budgeted at 6k and made 14k
4247 FUNDRAISER - expense	-1,000.00	-1,000.00	0.00	
4251 MEMORIAL GARDEN - income	5,000.00	5,000.00	0.00	
4252 MEMORIAL GARDEN - expense	-1,000.00	-1,000.00	0.00	
4255 SHARE THE PLATE - donations	8,000.00	8,000.00	0.00	
4256 SHARE THE PLATE - distributions	-8,000.00	-8,000.00	0.00	
4410 BOOK AND MERCH SALES - income	1,000.00	1,000.00	0.00	
4411 BOOK AND MERCH SALES - expense	-200.00	-200.00	0.00	
<b>Total 4200 OTHER INCOME &amp; RELATED EXPENSE</b>	<b>\$ 96,550.00</b>	<b>\$ 92,050.00</b>	<b>4,500.00</b>	
<b>Total Revenue</b>	<b>\$ 793,550.00</b>	<b>\$ 758,050.00</b>	<b>35,500.00</b>	
<b>Gross Profit</b>	<b>\$ 793,550.00</b>	<b>\$ 758,050.00</b>	<b>35,500.00</b>	

Expenditures

5000 OPERATING EXPENSES

5005 SUPPLIES	2,500.00	3,000.00	-500.00	
5010 TELEPHONE & COMMUNICATIONS	4,200.00	4,000.00	200.00	Increased by 200.00 to reflect actual costs
5015 POSTAGE, SHIPPING, DELIVERY	1,000.00	2,000.00	-1,000.00	Reduced to reflect 2019 costs. This category is being used for computers only. The costs from last year were for technology to adapt to virtual service. Those costs are moving to a
5020 COMPUTERS & SOFTWARE	4,000.00	10,000.00	-6,000.00	re-named 5080-Audio-Visual-Streaming
5025 RENTAL, MAINTENANCE & COPY FEES	5,600.00	5,600.00	0.00	
5030 BANK FEES	4,000.00	5,000.00	-1,000.00	We won't have refinancing costs, but would like to decrease this
5035 FURNITURE, FIXTURES	1,500.00	2,500.00	-1,000.00	
5040 STEWARDSHIP EXPENSE & RELATED FUNDRAISING	750.00	500.00	250.00	
5045 UUA FAIR SHARE	50,951.00	44,000.00	6,951.00	Increased from \$44k
5050 INSURANCE	12,000.00	12,000.00	0.00	
5055 GROUNDS MAINTENANCE & LANDSCAPING	23,000.00	9,000.00	14,000.00	Increased to reflect actual costs which we didn't have at budget time last year (Monthly ground fee \$1,500x12=\$18,000.00 plus expected landscaping behind sanctuary)
5060 JANITORIAL & MAINTENANCE SUPPLIES	2,000.00	3,000.00	-1,000.00	Decreased to reflect 2019 actual costs
5065 UTILITIES	25,000.00	26,000.00	-1,000.00	
5070 BUILDING SERVICES & REPAIRS	25,000.00	25,000.00	0.00	
5080 AUDIO-VISUAL-STREAMING	15,000.00	700.00	14,300.00	We've spent \$3000 in 20-21 to prepare for livestreaming. We will need--at least--confidence screens in the sanctuary, two controllable cameras and a camera controller. Also need to replace adapters, cables, mics and a subscription to a live broadcasting software.
5085 PIANO TUNING, INSTRUMENTS, MUSIC			0.00	This is an old Choir account code that going forward Benjie will not be using, instead he will ne using 5525
5090 ACCOUNTING	8,100.00	9,600.00	-1,500.00	New accountant's fee is \$675/month
5095 LEGAL			0.00	
5100 PAYROLL PROCESSING	6,000.00	5,803.00	197.00	Increased by 200.00 to reflect actual costs
5105 TRAVEL, LODGING, MEALS & RELATED	900.00	1,200.00	-300.00	
<b>Total 5000 OPERATING EXPENSES</b>	<b>\$ 191,501.00</b>	<b>\$ 168,903.00</b>	<b>22,598.00</b>	
5500 MEMBERSHIP & COMMUNITY EXPENSE				
5505 COFFEE HOUR	1,000.00	1,500.00	-500.00	Reflected for optimistic coffee hour starting in December.
5525 MUSIC AND CHOIR	4,500.00	2,900.00	1,600.00	20-21 was much higher because we paid video and audio editors for choir pieces. We hope to return to all choir, but are leaving some in just in case we can't. This includes \$1000 for choir music, \$500 for piano tunings, \$500 to maintain and improve other instruments, \$450 to rent a bus for Christmas Caroling. Then \$1000-2000 in case we need more choir video editing.
5530 WORSHIP	2,000.00	3,000.00	-1,000.00	Increased to reflect actual costs from 20-21 for guest worship leaders
5535 ASL INTERPRETATION	2,000.00	5,000.00	-3,000.00	Would love to make this every week, but will not be able to this year.
5540 UNICARE & LAY PASTORAL CARE	500.00	500.00	0.00	
5545 CHILD CARE	18,000.00	18,000.00	0.00	

5550 CHILDREN'S MINISTRY PROGRAMS			0.00	
5551 GENERAL - income	-2,000.00	-1,200.00	-800.00	
5552 GENERAL - expense	3,000.00	3,000.00	0.00	Primarily includes covid/reopening purchases: single user sensory items, disposable workshop supplies, etc. (also, workshop supply restock, tech access, t-shirts, publicity, curriculum purchase, general programming needs)
5554 TEACHER DEVELOPMENT - expense	500.00	500.00	0.00	Teacher workshops, certifications, on-site or offsite trainings, teacher/volunteer resource restock
5556 OWL - K-12 - expense	1,000.00	500.00	500.00	Promotion, restock, OWL facilitator Development, OWL Family resources
5558 6TH-8TH - expense	2,300.00	2,500.00	-200.00	Curriculum redesign, curriculum purchase, community connections, restock, community service project, coming of age course expenses and retreats
5560 HIGH SCHOOL - expense	1,500.00	1,000.00	500.00	Facilitator recruitment and training, 2 community inclusion events beyond UUCP, 3 overnights, tech access, room refurbishment, programming/curriculum purchase
<b>Total 5550 CHILDREN'S MINISTRY PROGRAMS</b>	<b>\$ 6,300.00</b>	<b>\$ 6,300.00</b>	<b>0.00</b>	
5570 ADULT FAITH DEVELOPMENT (AFD) & ADULT OWL - expense	1,000.00	800.00	200.00	\$500 is for Adult Owl (class of 10) and \$500 is for all other Adult Faith Development
5575 MINISTER'S DISCRETIONARY FUND - income			0.00	
5576 MINISTER'S DISCRETIONARY FUND - expense			0.00	
5586 COMMUNITY NIGHT - income	-1,500.00	-1,500.00	0.00	
5587 COMMUNITY NIGHT - expense	1,500.00	1,500.00	0.00	
5588 INSTALLATION	5,000.00	5,000.00	0.00	
<b>Total 5500 MEMBERSHIP &amp; COMMUNITY EXPENSE</b>	<b>\$ 40,300.00</b>	<b>\$ 43,000.00</b>	<b>-2,700.00</b>	
<b>6000 OUTREACH EXPENSE</b>				
6005 UMOM NEW DAY CENTER	1,800.00	1,800.00	0.00	
6020 MARYLAND SCHOOL - income	-500.00	-500.00	0.00	
6021 MARYLAND SCHOOL - expense	500.00	500.00	0.00	
6035 UJAZZ DUES	4,500.00	4,500.00	0.00	
6040 RACIAL JUSTICE MINISTRY	5,000.00	5,000.00	0.00	
<b>Total 6000 OUTREACH EXPENSE</b>	<b>\$ 11,300.00</b>	<b>\$ 11,300.00</b>	<b>0.00</b>	
<b>6500 MARKETING EXPENSE</b>				
6510 BROCHURES	500.00	700.00	-200.00	
6540 NEWCOMER AND MEMBERSHIP	500.00	8,000.00	-8,000.00	We didn't use agency fees for a website and it is being done internally
<b>Total 6500 MARKETING EXPENSE</b>	<b>\$ 1,000.00</b>	<b>\$ 9,900.00</b>	<b>-8,900.00</b>	

**7000 PERSONNEL EXPENSE**

7005 MINISTER	124,951.00	124,951.00	0.00	No increase
7006 MINISTER - PROF DEV	9,200.00	9,200.00	0.00	
				Proposed 3% increase to get closer to mid-range of UUA Salary guidelines
7015 BUSINESS ADMINISTRATOR	83,600.00	81,600.00	2,000.00	and also benefit cost increase
7016 ADMINISTRATOR - PROF DEV	2,000.00	2,000.00	0.00	
7017 COMMUNICATIONS/TECH COORDINATOR	25,800.00	18,700.00	7,100.00	Reflecting full-year employment at 15 hrs/week
7018 MEMBERSHIP COORDINATOR	0.00		0.00	We won't be able to do this this year
7020 CUSTODIAN / MAINTENANCE	62,842.00	57,842.00	5,000.00	3% cost of living increase and benefit cost increase
7021 CUSTODIAN - PROF DEV	1,000.00	1,000.00	0.00	
7025 SEXTON	6,500.00	6,500.00	0.00	
7030 DIRECTOR OF CHILDRENS MINISTRIES	64,000.00	59,778.00	4,222.00	Salary remains the same. Benefit cost increase
7031 CHILDREN'S MINISTRY - PROF DEV	5,900.00	4,600.00	1,300.00	Increased to be 10% of salary
7035 CHILDRENS MINISTRIES ASSISTANT	25,000.00	14,000.00	11,000.00	Increased to reflect full year at new salary and benefits increase
7040 DIRECTOR OF MUSIC	70,000.00	61,694.00	8,306.00	Salary remains the same. Benefit cost increase
7041 MUSIC - PROF DEV	3,300.00	3,300.00	0.00	
7045 ACCOMPANIST	9,788.00	9,788.00	0.00	
7060 BACKGROUND & SCREENING - STAFF & VOL.	250.00		250.00	
7065 WORKERS COMP	2,800.00	2,800.00	0.00	
7070 STAFF & VOL.	200.00	500.00	-300.00	
7075 TRAINING & DEVELOPMENT	200.00	200.00	0.00	
7080 CONTRACT MUSICIANS	1,600.00	1,600.00	0.00	For subs when Mary is away and contract musicians

**7085 EMPLOYER TAX ISSUES**

<b>Total 7000 PERSONNEL EXPENSE</b>	<b>\$ 498,931.00</b>	<b>\$ 460,053.00</b>	<b>38,878.00</b>
Total Expenditures	\$ 743,032.00	\$ 693,156.00	49,876.00
Net Operating Revenue	\$ 50,518.00	\$ 64,894.00	-14,376.00
Other Expenditures			
9500 LOAN PAYMENTS	71,645.52	72,000.00	-354.48
Total Other Expenditures	\$ 71,645.52	\$ 72,000.00	-354.48
Net Other Revenue	-\$ 71,645.52	-\$ 72,000.00	354.48

Net Revenue

-\$ 21,127.52

Note that this is an optimistic budget of \$21k expenses over income. This is based in the last two years of overages. We will be reviewing and re-casting the budget in January of 2022 to adjust if necessary.

-21,127.52