

First Unitarian Church
2015 Budget - Final Proposal

	A	B	C	D	E	F	G	H	I	J
1				2014 Budget	2014 Actual (prelim)	Proposed 2015 Budget		Amount of Change	% Change	Notes
2			INCOME							
3			CONTRIBUTIONS	736,000	739,090	729,500		-6,500	-0.9%	
4			PLEDGES	671,000	633,105	664,500		-6,500	-1.0%	\$649,016 in actual pledges for 2015 as of 12-31-2014
5			NON-PLEDGE GIFTS	65,000	105,985	65,000		0	0.0%	
6			RENTALS	24,000	20,140	24,000		0	0.0%	
7			CAMPUS RENTALS	24,000	20,140	24,000		0	0.0%	
8			MISCELLANEOUS	4,650	4,187	4,800		150	3.2%	
9			FUNDRAISING	50	130	200		150	300.0%	
10			INTEREST	100	25	100		0	0.0%	
11			OTHER	4,500	4,032	4,500		0	0.0%	
12			<i>Arts & Aesthetics</i>	2,000	2,088	2,000		0	0.0%	
13			<i>Coffee & Potluck</i>	2,500	1,892	2,500		0	0.0%	based on actuals
14			<i>Miscellaneous</i>	0	52	0		0	n/a	
15			INTERN FUND	15,000	26,795	15,000		0	n/a	remaining 5 months for James, offsets actual expenses
16			ENDOWMENT FUND INCOME	10,400	10,430	10,500		100	n/a	estimated unrestricted portion of the distribution
17			SURPLUS	1,458	1,447	3,750		2,292	n/a	Based on latest estimate of year end surplus
18			TOTAL INCOME	791,508	802,089	787,550		-3,958	-0.5%	
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20	EXPENSES									
21	STAFF COMPENSATION			555,032	576,888	555,282		250	0.0%	1.7% CPI raises
22			SENIOR MINISTER	98,678	90,834	100,356		1,678	1.7%	
23			ASSOCIATE MINISTER	68,625	71,960	73,792		5,167	7.5%	\$12,000 raise effective in September (net in 2015 \$4,000)
24			DIRECTOR RELIGIOUS EDUC	42,322	41,123	42,000		-322	-0.8%	New hire with pension
25			DIRECTOR OF OPERATIONS	42,630	48,194	49,857		7,227	17.0%	
26			INTERN PACKAGE	15,000	29,545	15,000		0	n/a	income offsets expenses
27			CHOIR DIRECTOR	6,446	6,445	6,250		-196	-3.0%	
28			ASSISTANT MUSIC DIRECTOR	12,180	12,180	12,387		207	1.7%	
29			PIANIST	8,526	7,105	7,200		-1,326	-15.6%	
30			CHURCH ADMINISTRATOR	21,059	32,023	22,750		1,691	NEW	(If new hire, 25 hrs/week and without pension)
31			ACCOUNTANT/BOOKKEEPER	29,259	33,079	17,452		-11,807	NEW	Change of staffing pattern
32			COMMUNICATIONS COORDINATOR	22,168	22,966	20,136		-2,032	-9.2%	
33			DIR OF MEMBER DEVELOPMENT	6,993	5,646	7,113		120	1.7%	
34			FACILITIES MANAGER	26,786	26,533	27,246		460	1.7%	
35			CUSTODIAL STAFF	15,438	16,593	17,468		2,029	13.1%	
36			Head Custodian	12,351	12,979	12,740		389	3.2%	
37			Weekend Custodian	0	0	1,587		1,587	NEW	For Sunday coverage
38			Custodian	3,088	3,614	3,141		54	1.7%	
39			RE AIDES	23,192	25,203	23,867		675	2.9%	
40			RE ADMINISTRATIVE ASST	12,636	14,439	13,221		585	4.6%	eligible for pension on Sept 11
41			RE YOUTH PROGRAM COORD	5,278	5,278	5,278		0	n/a	Vacant - role being covered by Ministerial Intern
42			RE AIDE	5,278	5,486	5,368		90	1.7%	
43			CHILDCARE	6,600	7,311	6,200		-400	-6.1%	Assumes increase in volunteer adult instructors
44			OTHER EMPLOYER COSTS	109,130	100,147	106,210		-2,920	-2.7%	
45			<i>FICA Taxes</i>	20,165	21,908	19,884		-281	-1.4%	
46			<i>Ministers' Social Security Offset</i>	12,799	12,799	13,322		523	4.1%	
47			<i>Workers' Compensation Ins.</i>	5,312	4,557	3,910		-1,402	-26.4%	
48			<i>Pension</i>	38,692	37,007	39,618		926	2.4%	
49			<i>Health Insurance</i>	23,085	16,773	21,850		-1,235	-5.3%	
50			<i>Life / Disability Insurance</i>	7,410	6,257	7,126		-284	-3.8%	
51			<i>Retreat/Staff Expenses</i>	500	845	500		0	0.0%	
52	PROGRAM DIRECTOR'S EXPENSES			15,495	11,042	17,495		2,000	12.9%	
53			SR MINISTER Expense Acct	5,650	3,127	5,650		0	0.0%	
54			ASSOC MINISTER Expense Acct	5,650	5,299	5,650		0	0.0%	
55			DRE Expense Acct	2,000	1,601	4,000		2,000	100.0%	
56			DFO Expense Acct	0	0	0		0	NEW	To cover functional and leadership needs
57			DIR MEM DEVEL Expense Acct	195	15	195		0	n/a	
58			MUSIC DIRECTOR Expense Acct	1,000	0	1,000		0	n/a	
59			ASST MUSIC DIRECTOR Exp Acct	1,000	1,000	1,000		0	0.0%	

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60	OPERATIONS			85,663	89,794	92,500		6,837	8.0%	
61		OFFICE EXPENSES		25,460	25,929	26,000		540	2.1%	Include more IT and Website support
62		UTILITIES		36,203	42,667	42,000		5,797	16.0%	More realistic forecast
63		PHYSICAL PLANT		24,000	21,198	24,500		500	2.1%	Add \$1000 for Landscaping Crew materials and tools
64	RELIGIOUS EDUCATION			7,050	2,033	6,075		-975	-13.8%	
65		RELIGIOUS EDUCATION		6,950	2,024	5,975		-975	-14.0%	As discussed with DRE
66		ADULT RELIGIOUS EDUCATION		100	9	100		0	0.0%	4,054
67	SUNDAY SERVICES			16,180	12,772	14,700		-1,480	-9.1%	
68		HONORARIA / WORSHIP COMM		2,000	839	2,000		0	0.0%	
69		CHOIR		3,720	3,307	3,000		-720	-19.4%	As discussed with Vance & Joann
70		MUSIC		4,400	3,209	3,000		-1,400	-31.8%	As discussed with Vance & Joann
71		CONTEMPORARY MUSIC		1,560	965	1,400		-160	-10.3%	As discussed with Vance & Joann
72		CHILDREN'S AND YOUTH CHOIRS		0	900	2,000		2,000	NEW	\$2,000 recommended by Board
73		MUSIC FUTURES COMMITTEE		1,000	288	400		-600	-60.0%	As suggested by Angela, group will remain in planning mode
74		"I" MINISTRY		1,000	298	400		-600	-60.0%	
75		COFFEE & KITCHEN		2,500	2,966	2,500		0	0.0%	
76	COUNCILS & COMMITTEES			5,950	4,709	7,950		2,000	33.6%	
77		ARTS & AESTHETICS		200	192	200		0	0.0%	
78		BOARD		100	302	100		0	0.0%	
79		CARE		100	0	100		0	0.0%	
80		ENDOWMENT FUND COMMITTEE		250	7	250		0	0.0%	
81		MEMBERSHIP		500	483	500		0	0.0%	
82		LEADERSHIP SUCCESSION		400	11	400		0	0.0%	
83		LEAD TEAM		100	0	100		0	0.0%	
84		PUBLICITY		300	56	300		0	0.0%	
85		SOCIAL JUSTICE COUNCIL		1,000	964	3,000		2,000	200.0%	increase by \$2,000 recommended by Board
86		STEWARDSHIP		3,000	2,696	3,000		0	0.0%	
87	BRANCHES			10,260	8,501	10,235		-25	-0.2%	
88		CARLSBAD BRANCH		3,025	2,303	3,000		-25	-0.8%	
89		SOCORRO BRANCH		3,535	2,473	3,535		0	0.0%	
90		EAST MOUNTAIN BRANCH		3,700	3,725	3,700		0	0.0%	
91	MISCELLANEOUS			14,450	17,741	16,650		2,200	15.2%	
92		PROPERTY TAXES		1,650	1,590	1,650		0	0.0%	
93		INSURANCE		12,800	13,400	13,400		600	4.7%	increase umbrella policy
94		FINANCING COSTS		0	1,569	1,600				
95		CONTINGENCIES		0	1,183	0		0	n/a	
96	TOTAL OPERATING EXPENSES			710,080	723,480	720,887		10,808	1.5%	
97										
98	Surplus from Normal Operations			81,428	78,609	66,663		-14,765	-18.1%	
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100			ADDITIONAL EXPENSES							
101			MORTGAGE PAYMENTS	33,048	30,000	49,864		16,816	50.9%	New \$650,000 mortgage at 5.5% for 23 yrs
102			CONGREGATIONAL COMMITMENTS	48,380	41,084	16,793		-31,587	-65.3%	
103			Albuquerque Interfaith	1,000	1,000	1,000		0	0.0%	
104			UUA	28,420	24,172	9,473		-18,947	-66.7%	1/3 of last year budget
105			MDD	18,960	15,912	6,320		-12,640	-66.7%	1/3 of last year budget
106										
107			TOTAL EXPENSES	791,508	794,564	787,545		-3,964	-0.5%	
108			Net Balance (Income less Expenses)	0	7,525	5		5	n/a	