

Ops multi year

	A	B	C	D	E	F
1	Budget		FY 20/21 2% salary inc	FY 20/21 New Reality as of 2/28/2021	FY 21/22 min UUA recommended salary inc of 1.2% COLA	
2	Pass through items					
3						
4			FY 20/21 2% salary inc	FY 20/21 New Reality	FY 21/22 min UUA recommended salary inc of 1.2% COLA	Comments
5		QB Acct				
6	Certified Membership		346	346	331	Voting members total for (as of 01/20/21) at 331 (certified members). As of 3/22/21 we added a few new voting members - updated # is 334. In addition we have 64 Associate Members, 49 Contributing Friends, 27 Friends and 18 Youth Members. Total community membership is 502. We are on the border between mid-range II and III on UUA charts for certified membership used to determine salary ranges but should consider ourselves in mid range III due to total size of community. Using just Midsize II recommendations would result in understaffing and underpaying staff. Membership projection for next 3 years is challenging since 20/21 membership growth is impacted by the pandemic. Impact, especially on pastoral care resources for lifetime associate members, non-voting members and friends needs to be considered in staff planning.
7	Pledge Income-Previous Yr.	4110-06	12000	2000	6000	Income stream is unpredictable. 3 year average is around \$3500, 5 year average is \$9300. As of 3/22/21 a total of \$1705 has been received for payments for FY 19/20. Fund at \$6K.
8	Regular Pledge Income (Gross Pledges)	4110	489,650	441,000	440,000	FY 20/21 regular pledges (not Donor Advised Funds - DAFS) is \$468,391 as recorded in Church Windows database. FY 20/21 pledge payments are running about 87% as of 3/22/21. Pledge drive results for FY 21/22 as of 4/19/21 our total is \$424,093, projecting about \$465,000 total (pledges and DAFS pledges) for FY 21/22.
9	Less Shrinkage factor		29379	26460	26400	assume 6% shrinkage on total pledge drive results
10	Net regular Pledge Income	4110	472271	416540	419600	
11	Donor Advised Fund Donation Pledge income current year	4199-XX	23500	25450	25000	For FY 20/21 in CW we have \$23,350 on pledges on file as DAFS pledges - we have a total of \$25,450 paid as of 4/14/2021 DAFS donations are tracked separately since they are not tax deductible from church. 3 year average is \$25,699.
12	Donor Advised Fund Donations previous years	4199-XX	1200	0	0	unpredictable, zero as of 3/22/21, leave at 0 for 21/22 budget
13	DAFS total	4199	24700	24550	25000	

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4			FY 20/21 2% salary inc	FY 20/21 New Reality	FY 21/22 min UUA recommended salary inc of 1.2% COLA	Comments
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14	Total Pledge and DAFs pledge Donations	4199	496971	441090	444600	Overall pledge giving is at 82% of budget . Initial pledge drive goal for FY 21/22 was 490K, pld used in Jan version = 486K, projecting \$465,000 for pledge drive result for both regular and DAFS pledges (440,000 plus 25,000)for FY 21/22
15	Investment/Interest/Div. Income	4210	2000	600	500	CD interest at Janney as well as government money market funds interest. Unknown interest rates and dividend payments for future assume \$500 per year for now. COVID19 means we have very uncertain investment situation. ET is only allowed to invest in government money markets or FDIC insured CD's or accts. Janney helps us look for options like CD's that are in compliance with ET limitations. Other investment options are under Finance Committee (Board) authority.
16	Transfer from Reserves	4216	0	0	29000	General Reserve acct # QB2155 - \$53,000. These are undesignated reserves and can be used for any purpose. For FY 21/22 with Covid challenges we may need to use some general reserves to help us cover expenses. We are likely to obtain forgiveness of the PPP loan which will help offset 20/21 expenses (once forgiven add \$72,700 to QB2155 - General Reserves).

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17	Heritage Fund Income	4215	32914	32914	51960	<p>Per Board Heritage Fund Investment Policy: Each year, the Fund will make available up to 4% of the 36 month running average of the portfolio value for general operations of the Church. This amount is considered earnings under the total return approach to investing. Each January, the Executive Team and Finance Committee will agree on the withdrawal percentage for the next fiscal year budget based on the last 3 years of annual returns of the Fund and the funding needs for general operations. The withdrawal percentage will be incorporated into the Budget proposals created by the Executive Team.</p> <p>Value of Heritage fund on Dec 31, 2020 = 955,540, Dec. 31, 2019 = \$878,680, Dec. 31, 2018 = \$763,780. Use 4% for FY 20/21 and for all future years. 3 year average value is \$866,000. Ideally would like to reduce dependence on this line item but necessary now to help fund operating budget. We take distribution on a quarterly. For FY 21/22, the ET proposes pulling 6% from the Heritage fund so we can fund Music Director position at .75 FTE and have some funding available for additional need yet to be determined (CYRE paid guides, membership coordinator, additional cleaning staff or other, yet to be unidentified, additional expenses for Covid safety). At the 4/19/2021 Board meeting, the board approved the 6% withdrawal for FY 21/22. Taking additional income from our endowment is supported by the Board, Finance Committee and Executive team. As of February 28, 2021, the current return of the Heritage Fund for the current fiscal is 20.8%. The 3-year return is 9.2%. The 6% withdrawal is significantly less than the return on the fund in recent years.</p>
18	Maintenance Endowment Annual Distribution	4216	20000	20000	21684	<p>PASSTHROUGH 4% net value of Maintenance Endowment (initially funded at \$500K) as of Jan 1 2020. Value of Maintenance endowment as of 2/28/21 was \$606,491 (UUCEF + Community loan fund + PNC Bond). 3 yr av will be 12/31/2018 at 476,119, 12/31/2019 at 551,676 and 12/31/2020 at 598,570 gives us 3 year average value of 542,121. 4% is 21,684.</p>
19	Total Investment Income	4200	54914	53514	103144	

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4			FY 20/21 2% salary inc	FY 20/21 New Reality	FY 21/22 min UUA recommended salary inc of 1.2% COLA	Comments
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20	Use of Building	4300-01	15000	15000	22000	Back rent on parking lot rental pd 12/4/2020 \$5775, new rate Dec -June is 945/month. Assume for January multi year budget that Jan 2021-August 2021 will be primarily the parking lot rent, and then start Sept 2021 based on previous history of usual building rental plus the new parking lot rental. Usual rentals \$14K (average annual rental before the parking lot contract) so will assume 9 months of usual bldg rental (\$14K x .75 = 10,500) plus 12 months parking lot (945 x 12 = 11,340) for an estimate of \$22,000 for FY 21/22. People are already reaching out to office inquiring about in person weddings and memorials in FY 21/22. We expect some of our usual renters will also want to return based on feedback from groups, assuming hybrid reopening in September.
21	EEC Income	4300-02	129828	129828	135102	Lease renewed through August 2023, lease runs Sept through Aug each year.
22	Custodial Fees	4300-05	1800	0	900	PASSTHROUGH custodial fee line under Salaries, may be lower than exp due to training new custodial staff and having them work without extra fee to renter. Church committee work on Saturdays requires \$125 fee for custodial support, funded from committee budgets, unless committee takes responsibility for security and clean up. For special, large events, custodian support may be required. Due to bldg closure assume at 0 for FY 20/21, and part of 21/22.
23	Total Rental Income	4300	146628	144828	158002	
24	Plate Offering Undesignated	4420	14000	8000	9000	3YR average is about \$12K, running about 50% budget as of 3/31/21, assume virtual church for half of 21/22 to be conservative
25	Non-pledged income and DAFS non pledge	4480-01 and 4480-02	10000	12000	12000	3 yr average = \$9K, this is running at 119% of budget as of 3/31/21. More visitor donations and donations from folks who did not pledge but are enjoying our virtual worship.
26	Memorial donations undesignated	4480-04	2000	2855	2000	generally unpredictable total as of 3/31/21 is \$2855
27	Bequests undesignated	4480-05	0	0	0	unpredictable
28	Amazon Smile	4480-06	200	250	200	155% of budget. Adding enews reminder every 3 months Feb donation was \$123
29	Special Events-Fundraising (fall fundraising event, etc.)	4430	9700	0	9700	We used to do these every two years and split between two fiscal years. Use a 3 event average auction (\$19,904) split between years (\$9700 or total auction \$19,400). For FY 20/21 we hoped to hold the Auction in Spring 2021, but now will not due to COVID19. ET and Auction Chair set new auction date of 4/9/2022.
30	Special event (auction) carry over for non -auction year	2156	0	0	0	See line 28 above

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31	Coffee hour income (coffee, donation for snack)	4550	5000	2500	4000	This is not a pass-through account. The 3 yr. average is \$3200 for this income line which covers sales of UUSC coffee products. Coffee hour expenses and inventory purchases are listed below. Coffee sales continue during shut down. 50% of budget 2/28/21. As of 2/28/21 total is 4617 doing online sales with monthly enews reminders. We assume back to normal when the church building resumes normal operations
32	Other Income		40900	25605	36900	
33	Open Heart Sangha Donations	4450-04	1000	130	1000	PASSTHROUGH, recd a July 2020 deposit of \$100 so group is meeting on line and making donations - but may not make additional donations since they meet by Zoom now. Group continues to meet online and may start meeting in the building again when we are able to reopen.
34	Generic Program Fees	4450-08	0	0	0	Adult RE disbanded in 2018 due to other groups doing activities similar to what Adult RE might plan. This is a placeholder for any fees or tickets for special events or programming that may not be covered elsewhere. FY 20/21 we had planned to reactivate Adult RE or Enrichment efforts and there may have been fees associated with some of those but then Covid shut us down. For now keep at -0- as a placeholder for future years.
35	Program fees income	4450	1000	130	1000	
36	Total CYRE related income	4451	500	595	500	pass-through for owl and coming of age reserve and donations targeted for CYRE. Includes fees and donations received to support these programs. Usually passed through to reserve accounts for these programs. See CYRE Pass-through, below.
37	Budget Special Offerings:	4421				<i>monthly special offerings done every year for the recipients listed</i>
38	YWCA	4421-XX			800	ET replaced Grant for Growth with YWCA due to our involvement with the organization and to focus on local community actions
39	Grant for Growth	4421-03	2000	0		Grants for Growth has not had grant applications for a couple of years so it has been eliminated from permanent list. If the committee receives an application they can request a special offering and be handled under QB 4491 instead.
40	Emmanuel Dining Room	4421-02	2000	4761	2000	PASSTHROUGH- FY 20/21 raised \$4761. Leave at 2000 for FY 20/21 based on usual year collections
41	Lutheran Community Services	4421-04	500	500	500	PASSTHROUGH Lutheran Community Services. In FY 19/20 raised \$463 but usually raise between \$500 and \$800
42	ILYA Sp. Collection	4421-01	1200	1200	1200	PASSTHROUGH to support ILYA support grants, usually raise more than \$1000 annually

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43	UUSC Special Coll	4421-05	700	700	700	PASSTHROUGH to support UUSC
44	Total Budget Special Offerings		6400	7161	5200	
45	Designated Donations:					Funds collected annually for designated purposes listed below
46	Counterpoint Donations	4490-01	12000	12000	12000	PASSTHROUGH 3 year average \$12,318. Campaign in 2020-2021 started late and was a virtual event. As of 03/23/21 total is \$7550 received dedicated to Counterpoint.
47	ILYA Fundraising Projects - donations other than special collection	4490-02 and -04	2000	8000	2000	PASSTHROUGH Combines ILYA Holiday, Backpack, and general donations not part of the special collections. Pass-through to ILYA reserve account see below. Note this may also includes loan repayments from Ilya support clients. ILYA holiday exceeded previous years by a large amount with a total of \$7610 as of 12/31/20.
48	Flower Donations	4490-05	1000	0	0	includes poinsettias and Easter Flowers as well as individual flower donations. (Not a pass-through) - no poinsettias or Easter Flower donation projects in FY 20/21. After pandemic, we will determine if we want to continue this as an income line in the budget, or if it will only be for occasional requests.
49	Emmanuel Dining Room - donations other than special collections	4490-06	200	200	200	PASSTHROUGH
50	House Pins	4490-07	1500	0	700	ON HOLD FOR PANDEMIC - Selling monthly, average last 3 years is \$1700. For FY 20/21 not selling until we are back in person. Assume partial sales in 21/22
51	Total Designated Donations	4490	16700	20200	14900	
52	Special offerings nominated by congregation	4491	5500	5500	5500	PASSTHROUGH monthly special offerings collected for causes nominated by the congregation, usually 5-6 different groups, represents average annual total for all special offerings not including items listed above. Expense line, acct # 9300, passes collected funds to recipient directly - 3 yr. average all recipients = \$5200
53	Total Income		769513	698623	769746	
54						
55	Expenses					
75	Total Salaries	7101	353136.68	340738.48	362018.00	
99	Benefits and Taxes		87914.94	93649.14	109481.83	

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108	<i>Professional Expenses</i>		15416.00	5000.00	13000.00	
109	<i>Severance Expense</i>					To be calculated for eliminated positions if applicable
110	Total Staff related expenses		456467.62	439387.62	484499.83	
111	70% limitation		59.32%	62.89%	62.94%	
112	Ongoing Operations					
124	Total Office Expenses		24807.78	21500.00	25232.47	
131	Total Financial Mgmt Expenses		9600.00	5100.00	8200.00	
154	Total Facilities Operational Expenses		165833.25	140950.00	155728.65	
155	Ongoing Operations		200241.03	167550.00	189161.12	
156	Total CYRE Program operations Expenses	8200	8400.00	4500.00	8000.00	Official enrollment #'s per annual UUA certification report have declined slightly over time, 2012 = 108, 2016 = 72, 2018 & 2019 = 68, 2020 = 66. 3 yr average budget use is \$8412. Future years should be funded assuming in-person activities starting church year fall 2021. Total used for FY 20/21 as of 3/24/21 is \$3302
157	Total CYRE Pass-through exp	8300	200.00	200.00	200.00	PASSTHROUGH CYRE pass-through to CYRE reserve funds, coming of age, age of Reason and other CYRE fees or donations
158	Total Music Program Operations Expenses	8400	4500.00	4500.00	4500.00	3 year average is \$4585. Music is also supported under staffing with Music Director position (see notes above on new staffing plan for FY 20/21), contract positions for accompanist and substitutes (acct 7120-11 and 7120-12 in FY 19/20). Also has the annual Counterpoint campaign which generates additional funds for Music programming (most years total \$10-\$11K in donations). New Music Director hired 10/1/20 and with pandemic operations being different, we will use \$4500 for future years.
161	Adult Enrichment	8501	1750.00	0.00	1000.00	reactivated acct
166	Total Program	8500	2600.00	1870.00	2500.00	
172	Total All Church Services		10700.00	6789.00	7550.00	

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5		QB Acct				
177	<i>Church Marketing and Publicity related Expenses</i>	8900	2300.00	1570.00	1750.00	
187	<i>Total Miscellaneous</i>		6200.00	3150.00	3150.00	
188	<i>Church Programs</i>		36650.00	22579.00	28650.00	
189	<i>Total Denominational Membership (Annual Program fund plus CERG)</i>		40922.00	40922.00	41320.00	Annual Program Fund under formula based on operating budget. Represents approximately 6.75% of our expense budget adjusted per UUA instructions and direct pass-through accounts. UUA limits change to new formula to no more than 10% increase each year. We submit our actual budget in January each year to UUA adjusted per formula, and they usually advise us each year what our new dues will be for the next year. \$40,922 for FY 20/21, letter from UUA dated 2/12/21 indicated their anticipated ask will be \$41,320 for FY 21/22
190	Annual Budget Special Offerings:					
197	Total Budget Special Offerings		6400.00	7161.00	5200.00	PASSTHROUGH
204	Designated Donations		16700.00	20300.00	15000.00	
205	Special offerings nominated by congregation	9300-10	5500	5500	5500	PASSTHROUGH monthly special offerings collected for causes nominated by the congregation, usually 5-6 different groups, each year represents average annual total for all sp offerings not including line 36 above. Income line, acct # 9300, collects fund to be paid from this line to recipient directly - 3 yr. average all recipients = \$5770
206	Total Designated Expenses	9300	22200.00	25800.00	20500.00	
207	Total Income		769513	698623	769746	
208	Total Expenses		762881	703400	769331	
209	Difference		6632	-4777	415	Column D is a potential shortfall for FY 20/21 but we may make it up with reducing exp in April, May and June.

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210				PPP accrual from June 30 2020 is in QB 2173 (held in PNC 4633) which we can use to cover exp in 20/21 if we have a shortfall, PLUS we have general reserves.		

Capital Expenditure Bud 21-22

	A	B	C	D	E	F
1	Approved May 2020					main reserve as of 3/24/21 is 91,974 after deposit paid on RE wing roof
2	Year	Source	Estimate	Funding source	Status	Comments
3						
4	FY 2020-2021			INFORMATION ONLY		
5	Music Room HVAC	SU	18788	Maint reserve funding	done cost 18788	budget 15000, repl cost = 19000, repair 8000, identified 9/2020, added to 20/21 budget (replaced the HVAC for new RE wing (EEC office, Lav, rooms 2,4 & 6)
6	Roof over old RE wing	EC and B & G Team	0	repairs from ops budget, replace from Capital Maintenance Reserve	move to 21/22	Timing is uncertain. Near end of useful life but no current leaks. If no repairs needed in 20/21 will move to 21/20
7	Roof over new RE wing	EC and B & G Team	54,000	repairs from ops budget, replace from Capital Maintenance Reserve	April 2021 depending on weather	Roof is reaching end of useful life as of 3/1/2019 we have sealcoat bid of \$12K which would add 5 years to life of roof, and a replacement bid of \$78K - roof patched in 2019 no new leaks. If no repairs needed in 20/21 will move to 21/20 54000 fr middle bid full replacement moved up replacement due to solar panel plans will do in spring 2021
8	Chancel Ante Room roof	B & G Team	0	Cap maintenance reserve	move to 22/23	Timing is uncertain no current leaks, last replaced in 2007, If no repairs needed in 20/21 will move to 21/22
9	Maybe upgrade walkie talkie system if we figure it out	AV Team and ET	0	probably Maint reserve	move to 21/22	depends on final AV system adjustments
10	New carpet in all downstairs office areas and office hallway	MV & EC	0	Maint reserve	move to 23/24	Office reconfigured during installation of ramp, torn areas in hallway by Ernie's office and in main office floor area are now exposed and getting worse.
11	New floor in Office bathroom	EC	0	Maint reserve, possible donor?	move to 23/24	floor is in bad shape
12	Move library from 1st floor to music room	MV and EC with volunteers	4,125	capital Maintenance reserve	done	need materials for moving, shelves, possible furniture upgrades, partially pd in FY 19/20 (June), in July spent 1640 on new tile installation
13	Shed project (16/17 carryover)	Ernie and Richard	0	capital Maintenance reserve	move to 23/24	was initially placed on hold, we may want to consider moving forward in FY 20/21 or may remove from list if we later determine not needed
14			\$76,913			Approved budget was \$79, 913, actual used is 76,913
15						
16	Proposed for FY 21/22					
17	FY 2021-2022					

Capital Expenditure Bud 21-22

	A	B	C	D	E	F
2	Year	Source	Estimate	Funding source	Status	Comments
18	Roof over old RE wing	EC and B & G Team	32,000	repairs from ops budget, replace from Capital Maintenance Reserve		Timing is uncertain. Near end of useful life but no current leaks. carry over to 20/21
19	Do we need to upgrade our walkie talkie system?	ET	500			estimated based on 10 walkie talkies ad \$50 each
20	Upgrade security camera software to digital and add doorbell camera to recording system	MV & EC	5,000			we are likely to see failure and need to do this upgrade fairly soon as the original is obsolete
21			\$37,500			If we spend \$37K then bal is \$45K need to anticipate greater replenishment in future budgets