

Ops multi year

	A	B	C	D	E	F
1	Budget		FY 21/22 min UUA salary inc of 1.2%	New Reality as of 3-31-2022 FY 21/22	FY 22-23 staff increase at 50% of UUA recommendations = use a single base rate inc for all staff of 1.75% instead of half of the UUA recommendation which used a different rate for prog staff (3%) and admin staff (4%)	2021-2022 Supplemental Drive added \$42,873 in combination of one time gifts (under unpledged donations) and inc/new pledges. Total pledge in inc/new pledges is \$455,687, DAFS pldgs is \$19,000. One time gifts is \$16,533.
3	Certified Membership		331	331	302	As of 1/21/2022 we have 302 voting members. In addition we had 93 Associate Members, 45 Contributing Friends, 27 Friends and 10 Youth Members. Membership increases continue to be challenging during the pandemic. We now fall in the mid-range II (250-349 members) on UUA charts for certified membership used to determine salary ranges
4	Pledge Income-Previous Yr.	4110-06	6000	1000	2500	Income stream is unpredictable. 3 year average is around \$3500, 5 year average is \$9300. Fund at \$6K for FY 21/22. As of 3-31-22 only \$1,000 recd YTD. For future years 3 year average is now \$4,375 and the 2 year average is \$1,653, use \$2,500 for future projections
5	Regular Pledge Income (Gross Pledges)	4110	440,000	457,187	436,000	Supplemental Drive added \$42,873 in combination of one time gifts (under unpledged donations) and inc/new pledges. FY 2021/2022 Total pledge in Ch Windows is \$457,187 DAFS pldgs is \$19,000, one time gifts is \$16,533. For FY 22/23, based on projections as pldge drive progresses total with DAFs and regular pledge will be approximately \$455K will use total of \$455K to start.
6	Less Shrinkage factor		26400	27431	26160	assume 6% shrinkage on total pledge drive results
7	Net regular Pledge Income	4110	419600	430756	412340	FY 21/22 income is at 98% of budget for YTD against approved budget as of 03/31/2022
10	DAFS total	4199	25000	24098	19000	

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11	Total Pledge and DAFs pledge Donations	4199	444600	454854	431340	<i>FY 21/22 we used \$465,000 for pledge drive result in approved budget for both regular and DAFS pledges (440,000 plus 25,000)for FY 21/22. Supplemental pledge drive in October focused both on filling gap to \$465,000 (\$19K) but also funding future year AV and CYRE staff (\$16K). Goal for October supplemental drive was set at \$37,000. Supplemental drive added \$42,873 combined pledge increase and one time gifts. (One time gifts shown under non pledge income below) As of 03/31/22 pledge income is at 100% of approved budget.)</i>
12	Investment/Interest/Div. Income	4210	500	100	100	CD interest at Janney as well as government money market funds interest. Unknown interest rates and dividend payments assume \$500 per year for FY 21/22. 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. Interest rates are very low. At 15% of budget as of 3/31/22.

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13	Transfer from Reserves	4217	29000	40500	70000	General Reserve acct # QB2155-00 = \$53,000. These are undesignated reserves and can be used for any purpose. The PPP loan was forgiven and we have \$47,700 remaining of those funds QB2155-01. Please also note that we have applied for the federal employee retention tax credit which if approved in full will provide additional \$17k in funds which could help support FY 22/23. Total available undesignated reserves as of 3/31/22 is approximately \$100,000. We have adequate cash on hand to cover expected use of reserves in FY 21/22 (up to \$29K) as well as to use additional general reserves for FY 22/23. With pandemic continuing longer than expected, we are challenged to support existing staff and facility expenses which are needed to continue to reconnect as we emerge from the pandemic. We need to draw from reserves as our potential for rent income and pledge income are limited by pandemic challenges. We will hold off on use of the \$29K budgeted for FY 21/22 as long as possible in FY 21/22 (We already transferred \$26K from FY20/21 surplus on 7/10/21. New reality column D shows the \$26k plus \$14.5K of the \$29K budgeted reserves).

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14	Heritage Fund Income	4215	51960	51960	37679	<p><i>Per Board Heritage Fund Investment Policy:</i> <i>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. For FY 21/22, the approved budget took 6% from the Heritage fund so we can fund Music Director position at .75 FTE and have some funding available for additional staff needs that were determined after the annual meeting in May 2021. For all future fiscal years the ET recommends returning to the usual 4% withdrawal.</i></p> <p>Value of Heritage fund on 12/31/2021 \$991,705; Dec 31, 2020 = \$955,540; Dec. 31, 2019 = \$878,680. 3 year average value based on December values is \$941,975. We take distribution on a quarterly basis.</p>
15	Maintenance Endowment Annual Distribution	4216	21684	21684	22216	PASSTHROUGH 4% net value of Maintenance Endowment (initially funded at \$500K). Value of Maintenance endowment as of 03/31/2022 was \$584,000 (UUCEF + Community loan fund + released PNC bond fund remainder of \$31K) pls note that as of fall 2021 the PNC bond was converted to a \$5K escrow at New Castle County. 3 yr average: 12/31/21 = \$587,991, 12/31/20 = \$562,566, 12/31/19 = \$515,676: 3 year average value is \$555,411. 4% is \$22,216
16	Total Investment Income	4200	103144	114244	129995	

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17	Use of Building	4300-01	22000	15000	22000	Usual rentals (pre-covid)\$14K (average annual rental before the parking lot contracts) plus 12 months parking lot (renting parking spaces to 2 business on concord pike \$2.50/weekday per spot total of 22 spots \$13,860). As of 03/31/2022 at 56% of budget, Jan/Feb closure impacted rental opportunities. Project greater building rentals when pandemic is less of a concern for future years and we will start more active publicity for building rentals, including use of a commercial kitchen. We are in discussions with someone to rent the kitchen twice a month for a few hours each time through Nov 2023, are renting parking spots to businesses on Rt 202. Total as of 3/30/22 is \$9551.
18	EEC Income	4300-02	135102	135102	137740	Lease renewed through August 2023, lease runs Sept through Aug each year, will negotiate new lease in Fall 2022. Monthly rent starting Sept 2021 is \$11,295/month. Starting Sept 2022 rent will be \$11,515/month. With inflation concerns in 2021 plan on higher future years increase in rent. last negotiation did 2% increase per year due to inflation history in recent years but may need to go higher for future years.
19	Custodial Fees	4300-05	900	900	900	PASSTHROUGH custodial fee line under Salaries. 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.
20	Total Rental Income	4300	158002	151002	160640	

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21	Plate Offering Undesignated	4420	9000	5000	7000	3YR average pre-covid was about \$12K, partial virtual only church in FY 21/22 and only about half usual attendance in the building, other half is online. We are also not passing the plate but just asking people to drop \$\$ in a box when they leave sanctuary. We assume that FY 22/23 we will be more consistently in the building so that we expect more than in FY 21/22, but not as much as historical records.
22	Non-pledged income and DAFS non pledge	4480-01 and 4480-02	12000	30700	11000	3 yr average = \$11K. More visitor donations and donations from folks who did not pledge but are enjoying our virtual worship. FY 2021-2022 Supplemental drive one time gifts and promises of one time gifts is \$16,533. Included \$6400 of unidentified stock donation probably pldge so new reality is \$28K. As of 3/31/2022 this total is \$30745
23	Memorial donations undesignated	4480-04	2000	2000	2000	generally unpredictable total as of 3/31/22 is \$2000
24	Bequests undesignated	4480-05	0	0	0	unpredictable
25	Amazon Smile	4480-06	200	222	275	Adding enews reminder every 3 months, running 92% against approved budget
26	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). ET and Auction Chair cancelled the auction for FY 21/22 due to continuous pandemic challenges, but plan to do one fall 2022. Auction team will consider an online auction if pandemic issues are a concern.

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28	Coffee hour income (coffee, donation for snack)	4550	4000	2500	3000	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. 30% of budget 3/31/2022. Doing online sales with monthly enews reminders. We usually do better when sales occur in the building during coffee hour.
29	Other Income		36900	40422	32975	
30	Adult Program Fees	4450-08	0	1425.35	4000	Includes Lifestream @ First Unitarian Wilmington workshop fees. Additional adult enrichment fees would be included here if applicable. We do not have a full year history on this line item, estimated at \$4K for FY 22/23
31	Open Heart Zen Sangha	4450-04	0	0	1200	during pandemic group has not met in building or given church donations toward building use. Group had planned to start in April 2022 but just advised us they are not ready to meet in person. Leave as a placeholder for FY22/23 but if they do not return we will remove this line item from future budgets.
32	Program fees income	4450	0	1425.35	5200	
33	Total CYRE related income	4451	500	1131	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.
34	Budget Special Offerings:	4421				<i>monthly special offerings done every year for the recipients listed</i>
35	YWCA	4421-XX	800	800	800	PASSTHROUGH
36	Emmanuel Dining Room	4421-02	2000	2933.00	2500	PASSTHROUGH - consistently over \$2K last few years. FY 20/21 was \$5K but that is unusual. Use \$2500 for FY 22/23 and onward

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37	Lutheran Community Services	4421-04	500	1207.00	500	PASSTHROUGH Lutheran Community Services. Usually raise between \$500 and \$800
38	ILYA Sp. Collection	4421-01	1200	4388.00	2500	PASSTHROUGH to support ILYA support grants, usually raise more than \$2500 annually
39	UUSC Special Coll	4421-05	700	700.00	1200	PASSTHROUGH to support UUSC usually raise between \$1000 and \$1500
40	Total Budget Special Offerings		5200	10028	7500	
41	Designated Donations:					Funds collected annually for designated purposes listed below
42	Counterpoint Donations	4490-01	12000	6835	10000	PASSTHROUGH 3 year average \$12,541. Campaign in 2021-2022 started late. Balance in acct is \$12.9 as of 3/31/22. Income as of 3/31/2022 is \$6835
43	ILYA Fundraising Projects - donations other than special collection	4490-02 and -04	2000	20552	5000	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. With expanded programs to other UU churches seeing increase in donations to this line item.
44	Flower Donations	4490-05	0	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 or FY 22/23. 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. Leave in place for FY 22/23 in case we decide to do more once we are consistently in the building.
45	Emmanuel Dining Room - donations other than special collections	4490-06	200	800	500	PASSTHROUGH - has inc in recent years
46	House Pins	4490-07	700	0	0	ON HOLD FOR PANDEMIC - uncertain status post pandemic

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47	Total Designated Donations	4490	14900	14900	15500	
48	Special offerings nominated by congregation	4491	5500	5500	6000	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 = \$8400 but FY 19/20 was unusually high. update future years to \$6000
49	Total Income		768746	793506	789650	In general, the ET and board need to strategize increasing income from a variety of income sources including increased pledges, membership growth, rentals and use of the library property. Some of these are challenging as long as the pandemic continues to be a serious issue.
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51	Expenses					NOTES ON HR EXPENSES Salaries: As a general rule, in the past, salaries are tied to UUA guidelines and other exp are projected based on either the 3 year averages for those exp or to COLA. For 2021 and 2022 COLA is 5.9%, much higher than in previous 5 years. UUA general guidance for FY 22/23 is 3% most positions, 4% admin and support positions. ET recommends applying UUA FY 22-23 recommendations at 50% but evenly distributed so all employees receive a 1.75% increase. Health insurance: UUA usually raises rates in January so new specific rates including age adjustment available in January. Jan 2022 6%, July 2021 10%, Jan. 2021 0%, Jan 2020 5%, Jan 2019 0%, Jan 2018 0%, Jan 2017 4.7%, Jan 2016 9.4%, Jan 2015 9.5%, Jan 2014 9.3%, Jan 2013 4.5%. Jan 2022 6% inc plus 2.5% age adjustment to rates in place in 2021 yr average increase is 5.3%, will use 5.3% for 22/23
66	Salary increase Pool - Lay Staff	7101	3527.00	0.00	5000.00	ET will allocate to individual line items after budget approved by congregation. 1.75% inc all positions.
68	Custodial Fees for custodial events	7119-01	1800.00	900.00	900.00	PASSTHROUGH See income line, above. For pass-through and programs only on Saturdays when we have no regularly scheduled custodian staff. Not sure what this will look like in FY 22/23.
69	Contract - Choir Accomp., Substitutes, and guest performer contractors not covered by Ops budget or counterpoint	7120-11, -12, -13	3500.00	2900.00	2600.00	Assumes music director would have off 1 Sunday per month, with \$250 as the base payment for a substitute musician for worship plus additional cushion. As of 03/31/22 at 84% budget. Additional funds are available through Counterpoint fund to help support additional musician needs.

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70	Minister and Guest speaker services	7120-02	4200.00	4000.00	4200.00	FY 21/22 at running at 93% of budget 03/31/2022. Larry plans on having at least 4 guest speakers who will speak on Sundays when we have a lifestream event that weekend. \$350x4 = \$1400. Usual rate based on \$350x12 = \$4200. Use \$4200 for FY 22/23 despite lower use this year.
71	Contractor Maintenance Helpers	7120-04	0.00	2500.00	2500.00	Upgraded due to lower volunteer participation in recent pandemic impacted years. This line item is used for individuals hired to help Ernie with projects where he needs an extra set of hands to assist him. As of 03/31/2022 we have paid \$1807.00
72	Contract - CYRE Preschool/Childcare Sundays/all church	7120-05	725.00	0.00	725.00	Not using very often during pandemic - fund for FY 22/23 despite no use in FY 21/22.
73	Contract - Payroll Prep.	7120-03	4738	5000	5200	Build in small increase based on expected rate changes at 4% per year estimated. As of 2/28/22 at 105% of budget.
74	Total Salaries	7101	362018.00	382240.00	394647.00	
99	Benefits and Taxes		109481.83	107597.49	107595.16	
108	Professional Expenses		13000.00	13000.00	13157.50	for new reality projections assume all Pro exp used but maybe not - won't know until end of FY so project at full amount
109	Severance Expense					To be calculated for eliminated positions if applicable
110	Total Staff related expenses		484499.83	502837.49	515399.66	
111	70% limitation		63.02%	63.37%	65.27%	
112	Ongoing Operations					
124	Total Office Expenses		25232.47	23350.00	24476.00	

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131	Total Financial Mgmt Expenses		8200.00	4262.00	7900.00	
153	Total Facilities Operational Expenses		155728.65	155012.00	144119.00	
154	Ongoing Operations		189161.12	182624.00	176495.00	
155	Total CYRE Program operations Expenses	8200	8000.00	5000.00	7000.00	Official enrollment #'s per annual UUA certification report have declined over time, 2016 = 72, 2018 & 2019 = 68, 2020 = 66. The registration in 2020/2021 was 65, in 2021/2022 is 42 - Covid attendance impacts family participation due to unvaccinated status of most children in 2021-2022 until November 2021 and children under age 5 for the remainder of the church year. 3 yr average budget use is \$6973 including covid year, excluding covid year, \$8600. Future years should be funded assuming increase in attendance as vaccination rates increase - but it may take time to build program again. As of 03/31/2022 at 68% of overall budget for FY 2021-2022
156	Total CYRE Pass-through exp	8300	200.00	1131.00	200.00	PASSTHROUGH CYRE pass-through to CYRE reserve funds, coming of age, age of Reason and other CYRE fees or donations
157	Total Music Program Operations Expenses	8400	4500.00	4000.00	2100.00	3 year average is \$4585. Music is also supported under staffing with Music Director position, contract positions for accompanist and substitutes (acct 7120-11 and 7120-12 in FY 21/22). Also has the annual Counterpoint campaign which generates additional funds for Music programming (most years total \$10-\$11K in donations). as of 03/31/2022 running at 51% budget may need to increase in future due to copyright costs or more activity once we are consistently using the building. Counterpoint balance is \$12,960 as of 3/31/22.

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160	Adult Enrichment	8501	1000.00	2044.00	6250.00	reactivated acct
165	Total Program	8500	2500.00	2000.00	1750.00	
171	Total All Church Services		7550.00	7550.00	8050.00	
176	Church Marketing and Publicity related Expenses	8900	1750.00	1250.00	1500.00	
185	Total Miscellaneous		3150.00	3150.00	3300.00	
186	Church Programs		28650.00	26125.00	30150.00	
187	Total Denominational Membership (Annual Program fund plus CERG)		41320.00	41320.00	37188.00	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. Letter from UUA dated 2/12/21 indicated ask for 2021 church year. \$41,320 for FY 21/22. FY 2022-2023 amount is \$37,188
188	Annual Budget Special Offerings:					
189	YWCA		800	800	800	PASSTHROUGH
190	Emmanuel Dining Room	9230	2000.00	2933.00	2500	PASSTHROUGH
191	LCS	9240	500.00	1207.00	500	PASSTHROUGH
192	ILYA Special Collection	9250	1200.00	4388.00	2500	PASSTHROUGH
193	UUSC Spec Coll	9260	700.00	700.00	1200	PASSTHROUGH

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194	Total Budget Special Offerings		5200.00	10028.00	7500.00	PASSTHROUGH
195	Designated Expenses (see Designated income listed above)					
196	Counterpoint Distribution	9300-01	12000.00	6835.00	10000	PASSTHROUGH
197	ILYA Fundraising Projects	9300-02	2000.00	20552	5000	PASSTHROUGH , Combines ILYA Holiday, Backpack, and general donations not part of the special collections. Pass-through to ILYA reserve account. Note this also includes loan repayments from Ilya support clients.
198	Emmanuel Dining Room (other than sp collections)	9300-04	200.00	800.00	500.00	PASSTHROUGH
199	House Pins	9300-05	700.00	0.00	0.00	PASSTHROUGH no sales until building reopens again, future uncertain
200	Open Heart Sangha Expense	9300-06	100.00	0.00	1200.00	during pandemic group has not met in building or given church donations toward building use. Group had planned to start in April 2022 but just advised us they are not ready to meet in person. Leave as a placeholder for FY22/23 but if they do not return we will remove this line item from future budgets.
201	Designated Donations		15000.00	28187.00	16700.00	

Ops multi year

	A	B	C	D	E	F
1	Budget		FY 21/22 min UUA salary inc of 1.2%	New Reality as of 3-31-2022 FY 21/22	FY 22-23 staff increase at 50% of UUA recommendations = use a single base rate inc for all staff of 1.75% instead of half of the UUA recommendation which used a different rate for prog staff (3%) and admin staff (4%)	2021-2022 Supplemental Drive added \$42,873 in combination of one time gifts (under unpledged donations) and inc/new pledges. Total pledge in inc/new pledges is \$455,687, DAFS pldgs is \$19,000. One time gifts is \$16,533.
202	Special offerings nominated by congregation	9300-10	5500	6000	6000	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 # 4491, collects fund to be paid from this line to recipient directly - 3 yr. average all recipients = \$8200 but FY 19/20 was unusually high
203	Total Designated Expenses	9300	20500.00	34187.00	22700.00	
204	Total Income		768746	793506	789650	
205	Total Expenses		769331	797121	789433	
206	Difference		-585	-3615	217	Column D shows current fiscal year projection for end of year in June. Although this currently shows a shortfall, as we approach the end of the fiscal year we focus on minimizing expenses where possible so that we end the year with a balance P & L for the year.

Capital Expenditure Bud

	A	B	C	D	E	F
1						
2	Year	Source	Estimate	Funding source	Status	Comments
3						
4	FY 2021-2022					
5	Vesibule roof and front slanted roof of PH/Sanct	EC and B & G Team	1,840	Maintenance reserve	Done 3/18/22	this roof has been patched and repaired multiple times but leaks keep occuring - looking for options now and prioritized this roof for FY 2022-2023. Recd bid to partially repalce the angled roof (east side) and area over vesitbule \$18K is a partial replacement that may not match existing roof. Roof on west side (over sanctuary) is in better shape so does not need replacing now. also recd another repair bid from Wertz for \$1,840 - much less \$\$ will do temp repair while we evaluate our options for full angled roof repairs or replacement (except for warner room section which is newer unless it also leaks)
6	Upgrade security camera software to digital and add doorbell camera to recording system	MV & EC	6,000	cap reserve and ops budget for cameras	Installed first phase April 14 2022	decided to move ahead with this as new company is less expensive than old company and we have had issues with old company in the past. Contract signed March 2022, deposit paid
7						
8			\$7,840			Bal in QB 2165 Maint resrve is \$59,575 as of 03/31/2022
9						
10						
11	FY 2022-2023					
12	Roof over old RE wing	EC and B & G Team	32,000	repairs from ops budget, replace from Capital Maintenance Reserve		will move to FY 23/24 if not needed
13	angled roof over Santuary and Parish Hall	EC and MV	30,000	Capital maint reserve	most likely to be needed	identified as a need in winter 21/22 moved to FY 22/23 due to multiple bids and approaches to repair vesitbule leaks also touched on angled roof issues as they are related.
14	Chancel Ante Room roof	B & G Team	10,000	maintenance reserve		Timing is uncertain no current leaks, last replaced in 2007, If no repairs needed in FY 22/23 will move to FY 23/24
15			\$72,000			anticipated available balance at start of FY would be \$73,000 (\$59K - \$7840 + \$21,684)
16						