

ACCOUNT	FY 24-25 BUDGET	FY 24-25 thru May 29 Actual	FY 24-25 Projected	FY 25-26 Proposed Budget	FY 25-26 BUDGET NOTES
REVENUES					
Pledges					
REV.PLG.01 - Pledge Income	321,100	296,459	330,000	320,000	\$336,613 pledged * 95% and rounded up
Total Pledges	321,100	296,459	330,000	320,000	
Site Rental					
REV.SIT.01 - Sandy Hill	51,600	50,675	51,600	52,800	\$4,400/m per contract
REV.SIT.02 - Special Events	1,000	8,019	8,684	7,500	How will Phase 2 renovations affect rentals?
REV.SIT.03 - Other	0	4,880	5,285	2,500	
Total Site Rental	52,600	63,574	65,569	62,800	
Fundraising					
REV.AUC.01 - Auction	13,000	1,168	1,265	13,000	
REV.FDR.02 - Other	2,250	110	119	0	
Total Fundraising	15,250	1,278	1,384	13,000	
Investment Income					
Interest Income - USBank Savings Account	2,000	5,638	6,106	4,000	Based on current year
Investment Income - Vanguard x6320	11,000	4,715	5,107	3,000	Based on current year
Total Investment Income	13,000	10,354	11,213	7,000	
Miscellaneous Revenue					
Contributions to Programs					
REV.FNF.01 - Fun&Fellowship	300	0	0	0	Based on current year - Donations at luncheons, etc
REV.SAC.01 - Social Action	0	600	600	0	Any revenue here is for SAC, not General Fund
Total Contributions to Programs	300	600	600	0	
Other Contributions					
REV.SUN.01 - Sunday Collection	12,000	11,468	12,420	10,000	Based on current year
REV.MIS.01 - Other	5,000	3,242	3,511	4,000	Based on current year- Includes Donations of Record and misc contributions
Total Other Contributions	17,000	14,711	15,932	14,000	
Total Miscellaneous Revenue	17,300	15,311	16,532	14,000	
Total Revenues	419,250	386,975	424,698	416,800	
EXPENSES					
Committee Expenses					
EXP.BRD.03 - Board Exp	600	471	511	500	For retreats and other expenses - board request is \$500
EXP.COM.03 - Communications Committee E	1,500	661	716	550	For signage, printing - committee request is \$550
EXP.END.03 - Endowment Committee Exp	200	0	0	200	For plaques, wire fees, etc - committee request is \$200
EXP.FND.03 - Fundraising Exp	1,000	153	166	1,500	For auction software and overhead - committee request is \$1500
EXP.MEM.03 - Membership Committee Exp	500	209	227	550	For roses, new member BBQ etc - committee request is \$550
EXP.PCC.03 - Pastoral Care Committee Exp	200	0	0	200	For cards, flowers, etc - committee request is for unknown
EXP.SUN.03 - Worship Committee Exp	5,775	3,058	3,312	4,770	For honoraria for speakers - committee request is \$5775
Total Committee Expenses	9,775	4,553	4,931	8,270	

Program Expenses

EXP.FNF.03 - Fun&Fellowship Exp	2,500	1,904	2,062	2,500	For coffee & food, etc - committee request is \$2500
EXP.MUS.03 - Music Program Exp	2,000	6,607	7,155	2,000	For print music, streaming permissions, substitutes, etc - request is \$2000
EXP.REL.03 - RE Program Exp	2,000	1,790	1,939	5,450	For supplies and trainings - committee request is \$5450
EXP.SAC.03 - Social Action Program Exp	3,450	4,488	4,860	3,500	For Helping Our Neighbors, UUTheVote, GVP, and Casas de Luz - request is \$7000
Total Program Expenses	9,950	14,789	16,016	13,450	

Operations**Administration Expenses**

OPS.OFF.01 - Postage	300	204	220	300	Based on current year
OPS.OFF.02 - Office Supplies	750	853	924	750	Based on current year
OPS.OFF.03 - Copier	7,400	5,574	6,036	3,200	Based on new contract
OPS.OFF.04 - Online Subscriptions	2,500	2,683	2,905	3,000	Per bills + inflation
OPS.OFF.05 - Phone and Internet	2,250	2,162	2,341	2,250	Per bills + inflation
OPS.OFF.07 - Other	200	901	975	200	Includes \$100 for AUUA membership.
Total Administration Expenses	13,400	12,375	13,402	9,700	

Finance Expenses

OPS.FIN.01 - Accounting Fees	10,800	9,027	10,800	10,800	Per contract
OPS.FIN.02 - Credit Card Fees	1,400	2,006	2,172	2,000	Per bills + more - Breeze credit card fees
OPS.FIN.03 - Banking Fees	50	75	75	50	For the occasional banking issue
OPS.FIN.04 - Other Finance Expenses	300	421	421	300	For the occasional CPA consulting fees, supplies, etc
Total Finance Expenses	12,550	11,528	13,468	13,150	

Site Operations

OPS.SIT.01 - Property Insurance	7,000	7,530	6,806	7,000	Per bills + extra
OPS.SIT.02 - Real Estate Taxes	4,100	4,068	4,068	4,100	Per bills + extra
OPS.SIT.03 - Gas & Electric	200	157	171	200	Per bills + extra
OPS.SIT.04 - Water	3,000	3,799	4,115	3,500	Per bills (had a leak for a while, so cost overrun this year)
OPS.SIT.06 - AV Maintenance	3,000	2,016	2,184	3,000	Per bills + extra
OPS.SIT.07 - B&G Maintenance	20,000	22,506	24,374	20,000	Current spending + new contracts for maintenance & kiosk monitoring (requested \$24,000)
Total Site Operations	37,300	40,077	41,717	37,800	

Denominational Expenses

OPS.DEN.01 - UUA Dues	10,000	10,000	10,000	10,000	FY25-26 Annual Program Fund Fair Share Contribution - request is \$19,310
Total Denominational Expenses	10,000	10,000	10,000	10,000	

Total Operations	73,250	73,980	78,587	70,650
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Personnel**Minister Expenses**

PER.MIN.00 - Minister Housing	90,000	79,042	90,000	90,000	COLA for federal employees/Soc. Security for 2025 is 2.5%; 3.8% for San Diego from Bureau of Labor Statistics 0.038 Rev Ellie's housing allowance is pegged at \$90k so the COLA will be added to wages
PER.MIN.01 - Minister Wages	11,208	14,381	14,381	15,054	Wages includes COLA on entire Salary
PER.MIN.02 - Minister UUA Pension	10,121	9,342	10,121	10,505	10% of Salary
PER.MIN.03 - Minister In Lieu of FICA	7,742	7,147	7,800	8,037	7.65% of Salary
PER.MIN.04 - Minister Medical	0	0	0	0	Rev Ellie is on her partner's health insurance
PER.MIN.07 - Minister LTD & Life Ins	2,000	1,627	2,000	2,091	Currently paying \$174.24/month
PER.MIN.08 - Minister Prof Exp	10,121	2,899	4,348	9,000	UUA recommends Minister Professional Expenses be 10% of Salary
Total Minister	131,192	114,438	128,650	134,685	

Administrator Expenses					
PER.ADM.01 - Admin Wages	40,768	48,906	51,706	37,783	\$35/hr *20hrs/wk * 52wks + COLA
PER.ADM.02 - Admin UUA Pension	0	0	0	3,306	10% of Salary (Heather will be eligible starting 8/15/2025)
PER.ADM.03 - Admin Payroll Taxes	3,119	134	348	2,890	7.65% of Salary
PER.ADM.04 - Admin Medical	8,154	1,882	2,260	4,546	Currently paying \$346.32+32.50/month
PER.ADM.07 - Admin LTD & Life Insurance	1,200	64	76	153	Currently paying \$12.74/month
Total Administrator	53,240	50,985	54,391	48,680	
Director of Religious Education Expenses					
PER.DRE.01 - DRE Wages	37,520	33,567	36,367	37,783	\$35/hr *20hrs/wk * 52wks + COLA
PER.DRE.02 - DRE UUA Pension	3,752	562	562	3,306	10% of Salary (Heather will be eligible starting 8/15/2025)
PER.DRE.03 - DRE Payroll Taxes	2,870	1,676	1,890	2,890	7.65% of Salary
PER.DRE.04 - DRE Medical	5,660	2,720	3,097	4,546	Currently paying \$346.32+32.50/month
PER.DRE.07 - DRE LTD & Life Insurance	644	351	363	153	Currently paying \$12.74/month
PER.DRE.08 - DRE Prof Exp	1,000	350	400	3,778	10% of salary
Total Religious Education	51,446	39,225	42,680	52,455	
Music Director and Accompanist Expenses					
PER.MUS.01 - Music Director Wages	18,032	16,845	18,032	18,717	Current Salary + COLA (for 15hrs/wk * 25wks = \$49.28/hr)
PER.MUS.03 - Music Director P/R Tax	1,379	952	1,379	1,432	7.65% of Salary
PER.MUS.11 - Accompanist Wages	11,847	10,936	11,847	12,298	Current salary + COLA (for 6hrs/wk * 52wks = ~\$39/hr)
PER.MUS.12 - Accompanist P/R Tax	906	627	906	941	7.65% of Salary
Total Music	32,165	29,359	32,164	33,390	
Support Staff					
PER.SIT.01 - Childcare	5,900	5,363	5,808	5,086	1 person @\$25/hr *2hrs/wk *48wks +100hrs extra + COLA (had been 2 people @3 hrs+
- RE Teacher	0	0	0	4,176	1 person @\$29/hr *2hrs/wk *48wks +48hrs extra (new position, no COLA)
PER.SIT.02 - Custodian	15,600	15,513	16,800	17,100	\$500/payperiod *26 payperiods + \$100/pp for grounds keeping + 10 sp ev @\$150
PER.SIT.03 - Set Up Crew	7,250	7,764	8,408	7,526	1 person @\$25/hr *5hrs/wk *52wks +30hrs extra + COLA
PER.SIT.09 - AV Specialist	22,350	17,165	18,590	23,199	Joe @\$60/hr *7.5hrs/wk *47wks +20hrs extra + COLA
PER.SIT.10 - AV Assistant	1,725	2,040	2,209	1,791	Byrht @\$30/hr *7.5hrs/wk *5wks +20hrs extra + COLA
PER.SIT.12 - Support Staff P/R Taxes	2,848	4,768	5,164	2,877	7.65% of Support Staff Salary
Total Support Staff	55,673	52,612	56,979	61,755	
Other Personnel Expenses					
PER.MIS.01 - Worker's Compensation	1,100	818	818	1,300	Per bills + extra
PER.MIS.02 - Other Personnel	1,100	2,570	2,784	2,000	Payroll direct deposit fees, A-Check, Indeed, and Craig's list
Total Other Personnel	2,200	3,388	3,602	3,300	
Total Personnel	325,917	290,008	318,466	334,265	
Total Ordinary Expenses	418,892	383,330	418,000	426,635	
BOARD DESIGNATED RESERVES					
RES.SIT.01 - Facilities Reserve	0	0	0	0	Currently at \$100,000
RES.OPS.01 - Operations Reserve	0	0	0	0	Currently at \$100,000
RES.PGM.01 - Programs Reserve	0	0	0	0	Currently at \$20,000 (for unbudgeted program initiatives, seed money for concerts, etc)
RES.MIN.01 - Minister Reserve	0	0	0	0	Currently at \$25,000 (for search, installation, honoraria during sabbaticals, etc)
RES.ADM.01 - Admin Renovation Reserve	0	0	0	0	Currently at \$50,000 but 100% earmarked to finish Admin building
Total Reserves	0	0	0	0	
Total Expenses	418,892	383,330	418,000	426,635	
Net Income	358	3,645	6,698	(9,835)	

PROPOSED BUDGET HIGHLIGHTS

This year's pledge drive brought in \$336.6k in pledges, somewhat short of our \$350k goal which, unfortunately, has put us in a bind.

Column L shows the rationale for each budgeted line item, including the full ask for Programs, Committees, and UUA Dues. In column J, the numbers shown in red are the line items that the Board was willing to reduce the asking budget to. That still leaves the proposed budget \$9,835 in the red.

Cost increase highlights:

- 1) We are including a 3.8% COLA for all employees, resulting in ~\$10k increase over last year's budget.
- 2) Our RE program is growing and we now have an average Sunday participation of 15 youth. In support of this growth, in this budget we are including (a) a new position for an RE teacher at a slightly higher rate than for a child care employee, (b) more child care hours to provide coverage for family events (parents night out, deBenville weekend, and UUBrew House) as well as for Sunday services and meetings, and (c) more funds for the program itself, resulting in an increase of ~\$10k over last year's budget.
- 3) We are budgeting extra for the custodian for cleanings related to events, and this increase is covered by income from the events.

Cost reduction highlights:

Unlike in previous years, our copier costs are less than half of what they were (\$3200 instead of \$7400), there are no solar loans to pay (a savings of \$4405), and no reserves to fund. Also, compared to before our solar panels were installed in 2018, our SDG&E bill is about \$200/year instead of \$5000/year. And although we are paying more of our fair share contribution to UUA than we were a couple of years ago, this proposed budget still does not include the full amount.

By now, you will have seen the email with the ask: *"If each household increased their pledge by an average of \$100, we'll more than close the gap. Of course, we know not everyone can give more right now. If you're in a position to do so, we hope you'll consider increasing your pledge. Every gift, no matter the size, strengthens our community."*

We hope you will consider increasing your pledge by whatever you think you can afford.