

Unitarian Universalist of Frederick - Frederick MD
Budget Workbook FY 22/23

12/9 = 1.33

1,134

0.21%

Account #	Account Name	Actual FY 20/21	March YTD Actual	Estimated 21/22	Budget FY 21/22	Proposed FY 22/23	Comments
1	INCOME						
2	CONTRIBUTION INCOME						
3	4.4000.050 Total Pledge Income						
4	4.4000.100 Pledges	340,781	264,281	352,375	375,384	399,425	Per Bill 4/25
5	4.4000.103 Uncollected Pledges		0		(11,262)	(11,983)	
6	4.4000.140 Prepaid Pledges	13,283	9,495	9,495			
7	4.4000.150 Prior Year Pledges	200	760	760	2,000		
8			274,536		366,122		
10	Total Total Pledge Income		274,536	362,630	\$366,122.00	387,442	
12	4.4000.105 Plate and Online Giving						
13	4.4000.106 Online Non-pledged Giving	34,799	19,870	26,493	26,000	28,000	
14	4.4000.109 Plate & Non-Pledged Giving	10,325	9,857	13,142	9,500	14,000	
15			29,727		35,500		
17	Total Plate and Online Giving		29,727	39,635	\$35,500.00	42,000	
19	4.4000.110 Special Giving and Trusts	2,400	5,500	4,800	4,800	23,300	Two recent anonymous donors families +18K
20	4.4000.160 Memorials	500					
21		2,900	5,500	4,800	\$4,800.00	23,300	
23	TOTAL CONTRIBUTIONS	402,288	309,763	407,065	\$406,422.00	452,742	
25							
26	Salary Administration Reserve					12,000	amount needed to go from COLA to midpoint
27							
28	PROGRAM INCOME						
29	4.4800.325 RE Contributions	520	260	260		260	
30		520	260	260		260	
32	4.4800.400 Adult Education						
33	4.4800.471 Yoga	2,572	1,041	1,388			
34	4.4800.401 Fire cider class	13					
35	4.4800.474 meditation Yoga retreats	395					
36	4.4800.481 Labyrinth	208	349	465			
37	4.4800.500 New Years Purification		80	107			
38	4.4800.504 Blackfeather Mystery ((75/25)	2,117	595	793			
39	4.4800.512 Runes	10					
40	4.4800.513 Mindfull Meditation		1,918	2,557			
41	4.4800.515 Revolutionsty Love	45		0			
42	4.4800.517 Legends Lodge	40					
43	4.4800.518 HEL Devotional Workshop		8	10			
44	4.4800.519 Goal Setting and Planning		56	75			
45	4.4800.523 Imbolc Ritual		20	27			
46	4.4800.524 Blackfeather Journey Group	36					
47	4.4800.526 Intro to Tarot Journaling	154					
48	4.4800.528 Earth Centered Service	160	263	351			
49	4.4800.532 Myth Workshop		5	7			
50	4.4800.533 Paganism and Wicca 101	717	375	500			
51	4.4800.534 Bone art and crystal growing	10					
52	4.4800.535 Intro to Hellenic Polytheism	145	(49)				
53	4.4800.536 Magivkal Jewelry workshop	13					
54	4.4800.537 Carl's Buddhism Class 2022	10	65	87			
55	4.4800.538 Intro to Voudoun	53					
56	4.4800.539 Intro to Druidry	63					
57	4.4800.540 Dark Moon Shadow	89					
58	4.4800.541 Intro to Kemet	(3)					
59	4.4800.544 Intro to Celtic Polytheism		176	176			
60	Total Adult Education	6,846	4,902	6,543	7,200	7,200	
62	4.4800.412 CUUPS Event Revenue	2,101	1,202	1,603	2,000	1,000	
63	4.4800.600 Other Adult Ed	355	10	13			
64	Total Adult Ed	9,302	6,114	8,159	\$9,200.00	8,200	
66	4.4500.500 Split Plate, Donations to						
67	4.4500.501 July - AARCH		2,112				
68	4.4500.502 Aug - Empowering Community Leaders Network		755				
69	4.4500.503 Sept - Blessings in a backpack		1,035				
70	4.4500.504 Oct - UU-UNO		530				
71	4.4500.505 Nov - BLUU		1,024				
72	4.4500.507 Jan - UULM - MD		700				
73	4.4500.516 Split Plate Religious Coalition		713				
74	Split plate last year	16,740					
75	4.4500.519 MD Lynching Memorial Project donations		210				
76	Total Split Plate, Donations to	16,740	7,077	9,435	12,000	12,000	
78	TOTAL PROGRAM INCOME	26,562	13,451	17,854	\$21,200.00	20,460	
80	FUND-RAISING INCOME						
81	4.4210.250 Other Fundraising - 25% share events						
82	4.4210.413 Pagan Pride Day AND Ball		(230)	6,000	6,000	7,000	Ball \$6k; Pride day \$1k; accounts will be split
83	Total Other Fundraising - 25% share events	0	(230)	6,000	6,000	7,000	
85	4.4210.291 Amazon.com/Commissions on Web	246	210	280	150	150	
86	..Occasional Fund Raising	246	(20)	6,280	\$6,150.00	7,150	
88	4.4200.201 Gallery Sales						
89	4.4200.317 Barbara Kenny Art Sales		7,705				
90	4.4200.412 Andrex - Art Sales		329				
91	4.4200.507 Woodturners Art Sales		63	8,000			
92	Gallery sales last year	1,664					
93	4.4200.508 Connie Balukoff Art Sales		227				
94	Total Gallery Sales	1,664	8,324	8,000	6,000	5,000	per Meg
96	4.4200.206 Gallery Sales - Donated Proceeds						
97	4.4200.303 Gallery Donations		414	414			
98	Total Gallery Sales - Donated Proceeds		414				
100	..Art Sale Revenue	1,664	8,738	8,414	\$6,000.00	5,000	
102	4.4200.205 Auction Revenue	23,333	565	27,000	27,000	27,000	
103	4.4200.212 Dedications & Memorials						
104	4.4200.215 In Loving Memory of	1,125	200	200		0	
105	Total Dedications & Memorials	1,125	200		500	500	
107	..Fund Raiser	24,458	765	27,200	\$27,500.00	27,500	
109	4.4700.440 Other Income	8,565	225	300	6,800	300	
110	..Total Misc Income	8,565	225	300	\$6,800.00	300	

Unitarian Universalist of Frederick - Frederick MD
Budget Workbook FY 22/23

12/9 = 1.33

1,134

0.21%

Account #	Account Name	Actual FY 20/21	March YTD Actual	Estimated 21/22	Budget FY 21/22	Proposed FY 22/23	Comments
112							
113	4.4600.001 Kol Ami Weekend Use Rental Income	3,796	0		16,000	14,577	Originally estimated at 6000
114	4.4600.002 Kol Ami Rabbi Office/Classroom Rental Income	14,025	2,805		10,800		
115	4.4600.404 Building Rental						
116	4.4600.402 Building Rental Miscellaneous	398	725	967		0	
117	4.4600.405 Misc Building Liaison and Sound Tech Revenue			315	420		
118	4.4600.513 Encore Creativity for Older Adults	(300)	750	750	1,000	1,500	Increased per Karen
119	4.4600.831 Recitals Int Veldt		75	75			
120	4.4700.848 Mustard seed building rentals		75				
121	4.4700.849 Brian Johnston COL		725	725			
122	4.4700.853 Mankind Project (MKP)	275	850	1,133		1,700	
123	4.4700.857 Ed McDonald rental	960					
124	4.4700.856 Scobie March Rental		0		1,000		
125	4.4700.858 Markg Gregory rental	225					
126	4.4700.859 Robert Hudgins COL		425	425			
127			3,940	4,495	2,000		
129	...Total Building Rentals	19,379	6,745	4,495	\$28,800.00	17,777	
131	4.4600.401 Building Rentals Weddings						
132	4.4600.854 R. Montgomery Wedding - 10-31-2020		925	925			
133	Total Building Rentals Weddings		925		1,600	950	
135	4.4600.700 Wedding Building Liaison and Sound Tech revenue		270	270	800	270	
136	...Total Wedding Rentals		1,195		\$2,400.00		
138	..Total Rentals	19,379	7,940	5,690	\$31,200.00	18,997	
140	TOTAL FUND RAISING INCOME	54,311	17,648	47,470	\$77,650.00	58,947	
142	BANK INCOME						
143	4.4100.150 Interest Income	63	58	78		0	
144	4.4100.151 Interest MM OP Cash Reserve	386	165	220	350	200	
145	4.9000.000 Total Carry Forward/New Funding Sources						
146	4.9000.100 Ministerial Intern Funds from UUA Grant	2,035	0		1,085	0	
147	Total Total Carry Forward/New Funding Sources		0		1,085	0	
149	TOTAL BANK INCOME	2,483	223	298	\$1,435.00	200	
151	4.4700.441 Plant Sale Revenue		60			10,000	
152	4.4000.120 Grants	10,910				0	
153	4.4800.413 CUUPS Kids project - spring 2020		30				
154	TOTAL INCOME	496,554	341,175	472,687	\$506,707.00	554,349	
157	Expenses						
158	FUNDRAISING EXPENSE						
159	5.4200.201 Art Gallery Payments - Artists	817	5,317	6,000	4,200	3,500	
160	5.4200.202 Visual Art Gallery Maintenance	39	77	102	125	200	
161	...Art Sale Expense	856	5,394	6,102	\$4,325.00	3,700	
164	5.4200.205 Auction	1,910	350	900	900	1,000	
165	5.4200.215 Patgan pride ball expense		45			2,000	Ball \$1k; Pride \$1K; accts will be split
166	5.4200.220 Other Fund Raising Expense	865	3,429	4,000	865	4,000	plant sale
167	5.4200.230 Other Fund Raising Commissions	924	0	1,000	935	1,000	plant sale Commission for Vendors
168	5.4600.000 Building Rental Expenses						
169	5.4600.700 Sexton/Sound/Bldg Liaison Expense pd by renters	75	645	860		270	Check offsetting revenue
170	Total Building Rental Expenses		645				
172	Fundraiser Event Expense	3,774	4,469	6,760	\$2,700.00	8,270	
174	TOTAL FUNDRAISING EXPENSE	4,630	9,863	12,862	\$7,025.00	11,970	
176	EMPLOYEE/STAFF EXPENSE						
177	5.5010.001 Minister Salary	61,599	53,158				
178	....Minister Base Salary		53,158	69,105	69,105	78,463	COLA only
180	5.5010.010 Housing Allowance	28,337	21,798		28,337		
181	....Housing Allowance		21,798	28,337	\$28,337.00	28,337	
183	5.5010.021 Minister Dental Insurance	720	526	702			
184	5.5010.022 Minister Health Insurance	9,040	7,716	10,670	10,670	11,577	6% increase + 2.5 % age
185	5.5010.023 Minister Life Insurance	710	531	708	1,005	945.12	S/b Max 200K
186	5.5010.024 Minister Pension	8,994	7,308	9,744	9,744	10,680	
187	5.5010.025 Minister Disability	1,098	824	1,098	820	1,388	
188	....Minister Benefits	20,561	16,905	22,922	\$22,239.00	24,590	
190	5.5010.160 Minister Professional Expense	7,379	4,701	9,744	9,744	10,680	
191	....Minister Professional Exp		4,701		\$9,744.00		
193	5.5010.015 Minister Taxes (FICA reimb)	6,902	5,734	7,454	7,454	8,170	
194	....Minister Quarterly Taxes		5,734		\$7,454.00		
196	Total Minister expense	124,778	102,296	137,562	\$136,879.00	150,241	
199	5.5050.001 DRE Salary	43,009	29,678	44,228	44,228	38,500	
200	....DRE Salary		29,678		\$44,228.00		
202	5.5050.023 DRE Life Insurance	(162)	(131)				
203	5.5050.024 DRE Pension	4,301	3,317	4,423	4,423	3,850	
204	5.5050.025 DRE Long Term Disability	162	116	172		501	
205	....DRE Benefits	4,301	3,303	4,595	\$4,423.00	4,351	
207	5.5050.160 DRE Professional Expense	344	0	400	4,423	3,850	
208	....DRE Professional Expense		0		\$4,423.00		
210	Total DRE Expense	47,654	32,981	49,223	\$53,074.00	46,701	
212	5.5060.001 Administrative Salary	23,301	19,447	25,281	25,281	28,000	
213	....Administrative Salary		19,447		\$25,281.00		
215	5.5060.022 Admin. Health Insurance	869	712	1,030	1,030	1,118	est 8.5 % incr
216	5.5060.024 Admin. Pension	2,330	1,896	2,528	2,528	2,800	
217	....Administrative Benefits	3,199	2,608	3,558	\$3,558.00	3,918	
219	Total Office Administrator	26,500	22,055	28,839	\$28,839.00	31,918	
221							
222	5.5055.001 RE Child Care	99	654	873	6,650	9,500	Redisuss with Nichole
223	5.5065.001 Fellowship Childcare Exp. 2		0		3,000	0	Zeroed, moved to line above
224	Total Child Care Staffing		654		9,650	9,500	
226	5.5062.001 Bookkeeper Salary	8,475	6,747	8,996	8,821	9,175	
227	5.5063.001 Intern, Ministerial	9,000	3,550	4,500	9,000	4,500	
228	Other Staff and Pay	17,574	10,952	14,369	\$27,471.00	23,175	
230							
231	5.5066.001 Payroll Vendor Cost	2,244	1,666	2,221	2,376	2,500	
232	5.5100.110 Employer FICA DRE/Adm/ChCare	10,093	7,305	9,740	10,658	10,380	
233	5.5100.140 Workers' Comp Insurance	2,545	1,559	2,078	2,440	2,500	Check back here Added 1238 posted 4/4
234	Taxes/Insurance/Payroll Service	14,882	10,529	14,039	\$15,474.00	15,380	
236	Total Music Staff						

Unitarian Universalist of Frederick - Frederick MD
Budget Workbook FY 22/23

12/9 = 1.33

1,134

0.21%

Account #	Account Name	Actual FY 20/21	March YTD Actual	Estimated 21/22	Budget FY 21/22	Proposed FY 22/23	Comments
237	5.5061.000 Music Director						
238	5.5061.001 Music Director Salary	16,047	12,953	16,839	16,839	17,944	
239	5.5061.002 Music Accompanist	6,775	5,585	7,260	7,260	7,875	
240	5.5506.024 Music Director Pension	1,605	1,263	1,684	1,684	1,794	
241	5.5506.160 Music Director Professional Expenses		0		1,684	275	Per Deb
242	Total Music Director	24,427	19,801	25,783	27,467	27,888	
244	Total Music Staff	24,427	19,801	25,783	\$27,467.00	27,888	
246	Facility Mgr salary						
247	5.5064.001 Facilities Manager	25,299	15,187	27,232	27,232	29,688	
248	5.5064.002 Facilities Mgr - pension	2,530	1,362	2,723	2,723	1,000	1 year delay & must be at least 20 hrs/week
249	Total Facilities Manager	27,829	16,549	29,955	\$29,955.00	30,688	
251	5.5064.003 Facilities Manager - Dental Ins.	0	9				
252	TOTAL EMPLOYEE / STAFF EXPENSE	283,644	215,171	299,770	\$319,159.00	325,990	
254	FACILITIES EXPENSE						
255	5.5310.502 Mortgage Interest	34,224	19,125	25,141	25,141	25,141	
256	5.5310.503 Mortgage Principal	32,122	21,071	28,452	28,452	28,452	
257	....Mortgage P & I	66,346	40,196	53,593	\$53,593.00	53,593	
260	5.5320.510 Electricity	9,271	15,441	16,000	12,000	16,000	Is this net of the reimbursements?
261	5.5320.511 Propane - Heat	815	1,710	2,281	2,900	2,000	
262	5.5320.513 Fuel for fire pump & yard machines	118	0	118	200	200	
263	....Utilities Building	10,203	17,152	18,399	\$15,100.00	18,200	
265	5.5350.541 Fire Alarm and Security Monitoring Services	4,309	2,692	3,589	4,000	4,000	
266	5.5350.542 Fire & Security Tests/Services (Guardian,SimplSafe)		730	973	400	800	
267	5.5350.543 Fire Pump Engine Maintenance Services		0		300	300	
268	5.5350.545 Generator Maintenance Expense	1,394	0		1,200	1,700	
269	5.5350.550 Heating & AC Maintenance Services	1,670	129	172	1,800	1,800	
270	5.5350.559 Audio Sound System		0		150	150	
271	5.5350.560 Kitchen Equipment	507	0		150	150	
272	5.5350.570 Snow Removal & Ice Control		0		400	400	
273	5.5350.575 Trash & Recycling Pickup Service	550	1,060	1,414	1,000	1,000	
274	5.5350.580 Water - Qtrly & Annual EPA Testing Service	655	496	661	1,500	1,500	
275	5.5350.581 Well -Water Sys Pump Tank PH & UV Treatment	414	839	1,118	1,000	1,000	
276	5.5350.583 Pest Control	180	0		400	400	
277	5.5350.585 Piano Maintenance		0		200	200	
278	5.5350.586 Yard Machines Maintenance & Repairs	871	1,387	14,000	1,000	1,000	
279	5.5360.595 Building Maintenance & Repairs	4,214	684	912	15,000	12,400	Add bench repair 400
280	....Contracts/Maintenance/Repair	14,763	8,017	22,839	\$28,500.00	26,800	
282	5.5330.520 Church Grounds & Tree Trimming	1,999	0	2,000	3,000	2,500	Revisit Original estimate 2k plus 500 for parking lot
283	5.5330.521 Mowing & trimming service	7,450	6,500	6,500	5,000	9,500	Revisit
284	....Building Grounds	9,449	6,500	8,500	\$8,000.00	12,000	
286	5.5340.530 Goods & Supplies						
287	5.5340.541 Goods & Supplies - household	1,054	503	670	800	3,500	Revisit 2300 added per Karen
288	5.5340.542 Goods & Supplies - consumables for social events		0		300	500	Increased from 300 to 500
289	Total Goods & Supplies	1,054	503	670	1,100	4,000	
291	5.5340.531 Cleaning Service - Commercial	6,175	7,907	10,542	10,000	10,400	
292	....Household Goods	7,229	8,410	11,212	\$11,100.00	14,400	
294	5.5310.400 Insurance Church	5,855	2,475	3,077	3,077	6,523	
295	....Insurance Church	5,855	2,475	3,077	\$3,077.00	6,523	
297	5.5320.512 Bay Restoration / SBC	270	270	270	270	270	
298	....Permits/Licenses/Taxes	270	270	270	\$270.00	270	
300	5.5330.522 Facilities Casual Labor	3,941	833	1,110		0	Revisit
301	5.5350.561 Kitchen Cleaning, Sundays		0		900	1,500	
302	TOTAL FACILITIES EXPENSE	118,056	83,851	119,000	\$120,540.00	133,286	
304	PROGRAM EXPENSE						
305	5.4800.325 Sunday RE	816	862	1,150	2,000	4,750	Revisit
306	5.4800.330 RE Special Events		0		500		Revisit
307	5.4800.332 Elective Classes/OWL Program	53	0		2,000	1,722	
308	Total Children & Youth RE	869	862	1,150	\$4,500.00	6,472	
310	5.4800.401 Adult RE Expenses	(100)				0	
311							
313	Total Adult RE		0				
315	..Total Religious Education Exp	769	862	1,150	\$4,500.00	6,472	
317	5.6700.800 Committee Expense						
318	5.6700.805 Dismantling Racism Team	750	170	227	1,000	1,000	
319	5.6700.813 CUUPS - Monthly Events Expenses	106	340	453	700	700	
320	5.6700.814 Health and Wellness Team		0		0	0	
321	5.6700.815 GA Scholarships		0		1,000	1,000	
322	5.6700.820 Multicultural Welcoming (formerly Membership)		92	123	750	795	
323	5.6700.825 Music	119	195	260	1,500	1,650	
324	5.6700.843 Social Action Committee	1,025	500	1,000	1,000	1,000	
325	5.6700.845 Stewardship		0		800	900	
326	5.6700.847 Visual Arts Committee	35	0		110	200	
327	5.6700.850 Worship Associates		70	93	200	200	
328	5.6700.854 Diversity, Equity and Inclusion	320	0		2,000	1,500	
329	5.6700.900 UUCF Community Activities & Events		0		600	600	
330	Total Committee Expense	2,355	1,367	2,156	9,660	9,545	
332	..Committee Expense		1,367		\$9,660.00	9,545	this is included in formula as 337 on line 367
334	5.6000.601 UUA Contributions & Membership	25,910	13,855	27,709	27,709	28,818	
335	..Denominational Contrib.	25,910	13,855	27,709	\$27,709.00	28,818	Need total?
337	5.4500.500 Split Plate Gifts to Organizations						
338	5.4500.501 July - AARCH \$ sent		2,112				
339	5.4500.502 Aug - Empowering Community Leaders Network		755				
340	5.4500.503 Sept - Blessings in a backpack - \$ sent		1,035				
341	5.4500.504 Oct - UU-UNO - \$ sent		530				
342	5.4500.505 Nov - BLUU - \$ sent		1,024				
343	5.4500.507 Jan - UULM-MD - \$ sent		700				
344	5.4500.516 Split plate Religious Coalition exp		713				
345	Split plate last year	16,690					
346	5.4500.519 MD Lynching Memorial Project \$ sent		210				
347	Total Split Plate Gifts to Organizations	16,690	7,077	9,435	12,000	12,000	
349	5.6900.450 Board Of Trustees Expense		0		150	150	
350	5.6900.470 Speaker Honoraria	680	570	990	990	1,980	
351	..Total Leadership/Shared Ministry	17,721	7,647	10,776	\$13,140.00	14,130	
353	5.4800.341 Summer Camp						

Unitarian Universalist of Frederick - Frederick MD
Budget Workbook FY 22/23

12/9 = 1.33

1,134

0.21%

Account #	Account Name	Actual FY 20/21	March YTD Actual	Estimated 21/22	Budget FY 21/22	Proposed FY 22/23	Comments
354	5.4800.343 Camp supplies		0		750	750	
355	5.4800.345 Camp misc expense		0		750	750	
356	5.4800.346 Camp registration/fees to offset all expenses		0		(1,500)	(1,500)	
357	Total Summer Camp		0		0		
359	5.6700.844 UUSJ Dues	1,629	0	1,629	1,629	1,407	562628
360	TOTAL PROGRAM EXPENSE	48,384	23,731	43,420	\$56,638.00	60,372	
362	ADMINISTRATIVE/OFFICE EXPENSE						
363							
364	5.6600.650 Office Copier Expense	4,587	2,526	3,368	4,500	4,730	
365	5.6600.655 Postage - General	110	58	77	180	240	
366	5.6600.656 Advertising	0	250	250	140	250	
367	5.6600.670 Office Equipment	185	0	0	200	600	
368	5.6600.675 Office Supplies/Expense	633	596	795	1,800	3,000	
369	Office Operations Expense	5,515	3,430	4,490	\$6,820.00	8,820	
371	5.5500.700 Computer Hardware		0		1,500	0	Moved to Capital
372	5.5500.701 Computer Programs/Online Services	1,502	1,248	1,663	3,500	600	
373	5.5500.705 Internet/ Phone /TV Cable	3,559	2,693	3,591	4,000	2,718	
374	5.5500.710 Annual Maintenance Software	519	519	519	600	1,775	
375	5.5500.715 IT Support	0	0	0	1,000	1,000	
376	5.5500.720 Computer Supplies	0	0	0	100	1,000	
377	Computer Technology	5,580	4,460	5,773	\$10,700.00	7,093	
379	5.7000.901 Bank Charges/Administrative	2,589	344	459		500	
380	5.7000.905 Vanco Merchant Account (CC fees)	2,631	1,713	2,284	2,652	2,327	based on ytd % of revenue
381	5.7000.906 Vanco for ACH and Direct Deposit Services	2,576	1,882	2,510	2,580	2,557	based on ytd % of revenue
382	5.7000.913 Filing Fees - MD Personal Property Return (LLC)	0	0	300	300	300	
383	Banking Expenses, Fees, Penalties	7,797	3,939	5,553	\$5,532.00	5,684	
385	TOTAL ADMIN & OFFICE EXPENSE	18,892	11,829	15,816	\$23,052.00	21,597	
387	Total Expenses	473,606	344,445	490,867	\$526,414.00	553,215	
390	Difference	22,948	(3,270)	(18,180)	(\$19,707.00)	1,134	
391	Difference as a percent of expense		#####		-3.74%	0.21%	