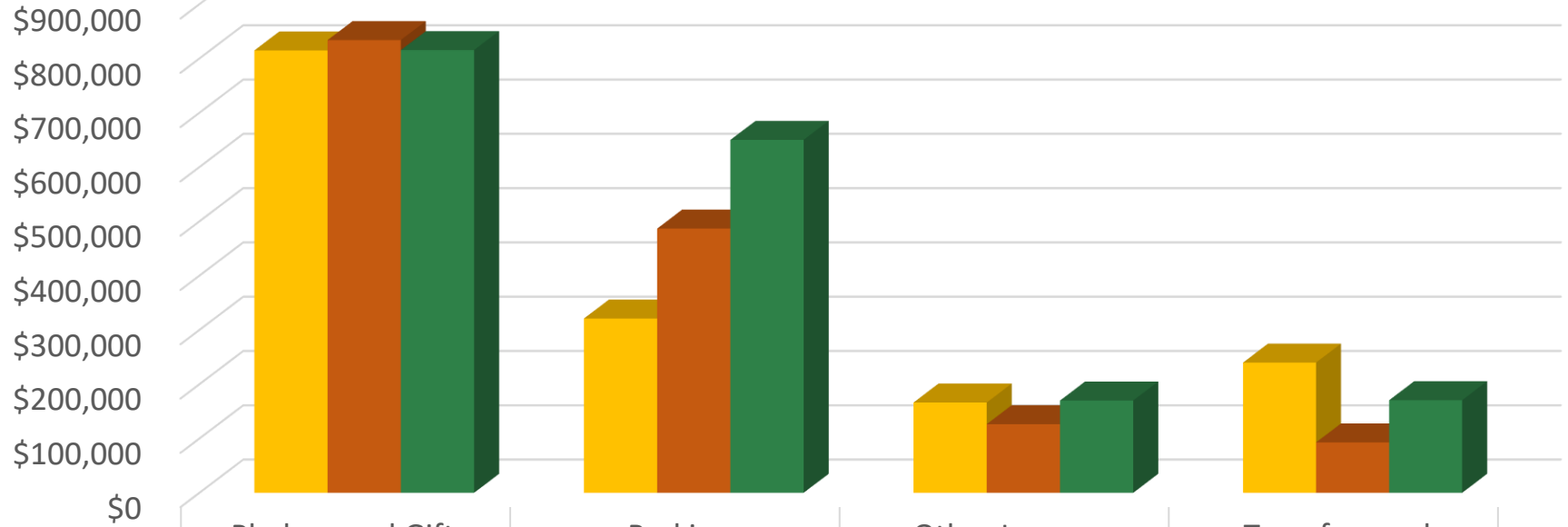


**First Unitarian Universalist Church of San Diego  
FY22 Forecast with Budget Comparison and and FY23 Budget**

	<b>FY22 Budget</b>	<b>FY22 Forecast</b>	<b>FY23 Budget</b>
<b>Income</b>			
<b>Pledges and Gifts</b>	\$814,800	\$833,898	\$815,400
<b>Parking</b>	\$321,000	\$486,675	\$650,000
<b>Other Income (Preschool, Fundraising, Adult RE, etc.)</b>	\$166,253	\$126,428	\$169,848
<b>Transfers and Interest</b>	\$239,800	\$92,782	\$170,450
<b>Total Income</b>	\$1,541,853	\$1,539,783	\$1,805,698
<b>Expense</b>			
<b>Staff Expense (Payroll, Taxes, Benefits, etc.)</b>	\$758,190	\$715,210	\$1,115,133
<b>Outside Services</b>	\$256,980	\$271,187	\$124,134
<b>Property Expenses (mortgage, rent, maintenance, etc.)</b>	\$339,178	\$321,691	\$337,951
<b>Program Expenses</b>	\$181,235	\$175,254	\$223,980
<b>Everything Else (Credit card processing, svc chgs, D4\$, etc)</b>	\$6,270	\$2,689	\$4,500
<b>Total Expenses</b>	\$1,541,853	\$1,486,031	\$1,805,698
<b>Net Income</b>	<b>0</b>	<b>\$53,752</b>	<b>0</b>

## FY22 Budget - Forecast - FY23 Income Comparison

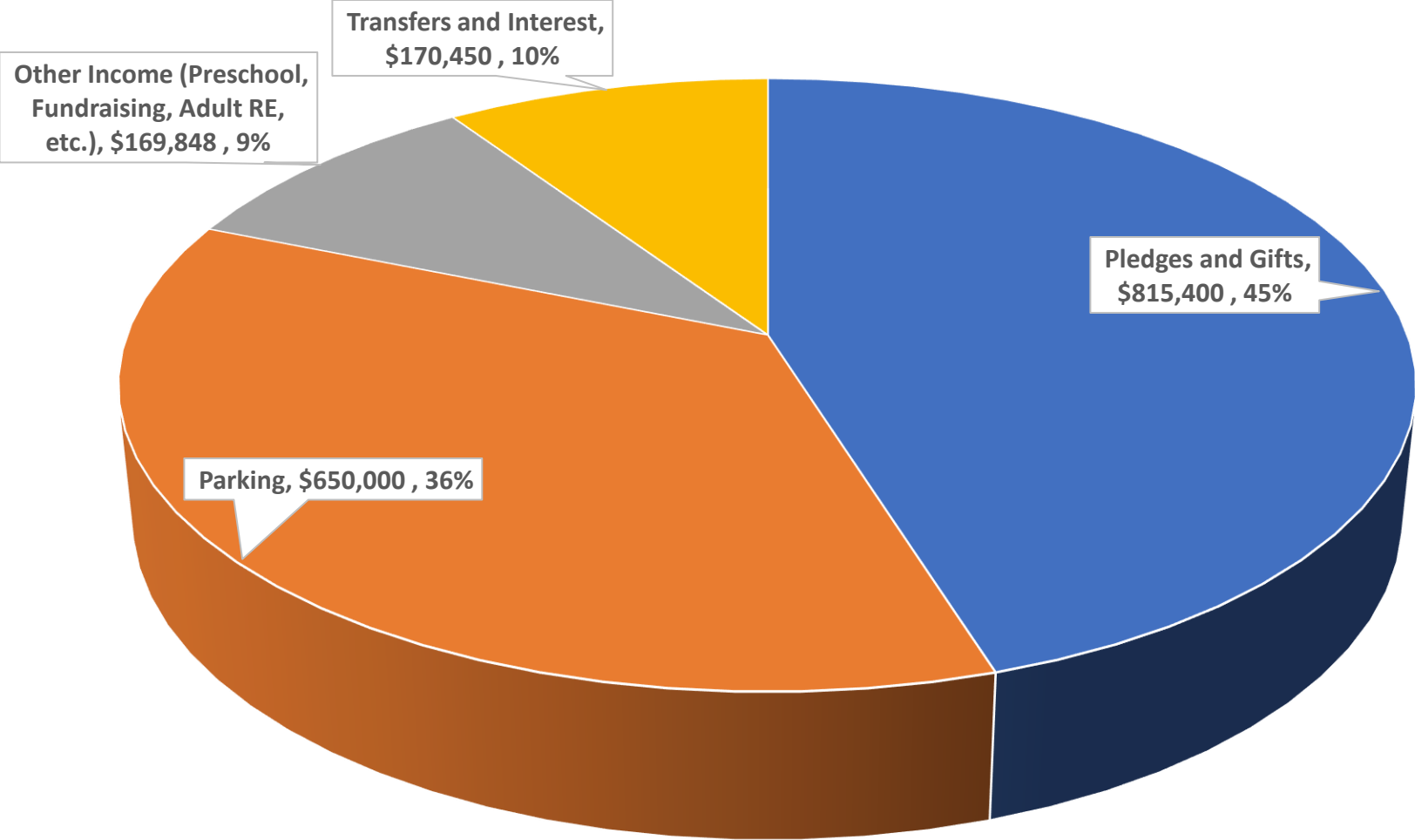


	Pledges and Gifts	Parking	Other Income (Preschool, Fundraising, Adult RE, etc.)	Transfers and Interest
<span style="color: yellow;">■</span> FY22 Budget	\$814,800	\$321,000	\$166,253	\$239,800
<span style="color: orange;">■</span> FY22 Forecast	\$833,898	\$486,675	\$126,428	\$92,782
<span style="color: green;">■</span> FY23 Budget	\$815,400	\$650,000	\$169,848	\$170,450

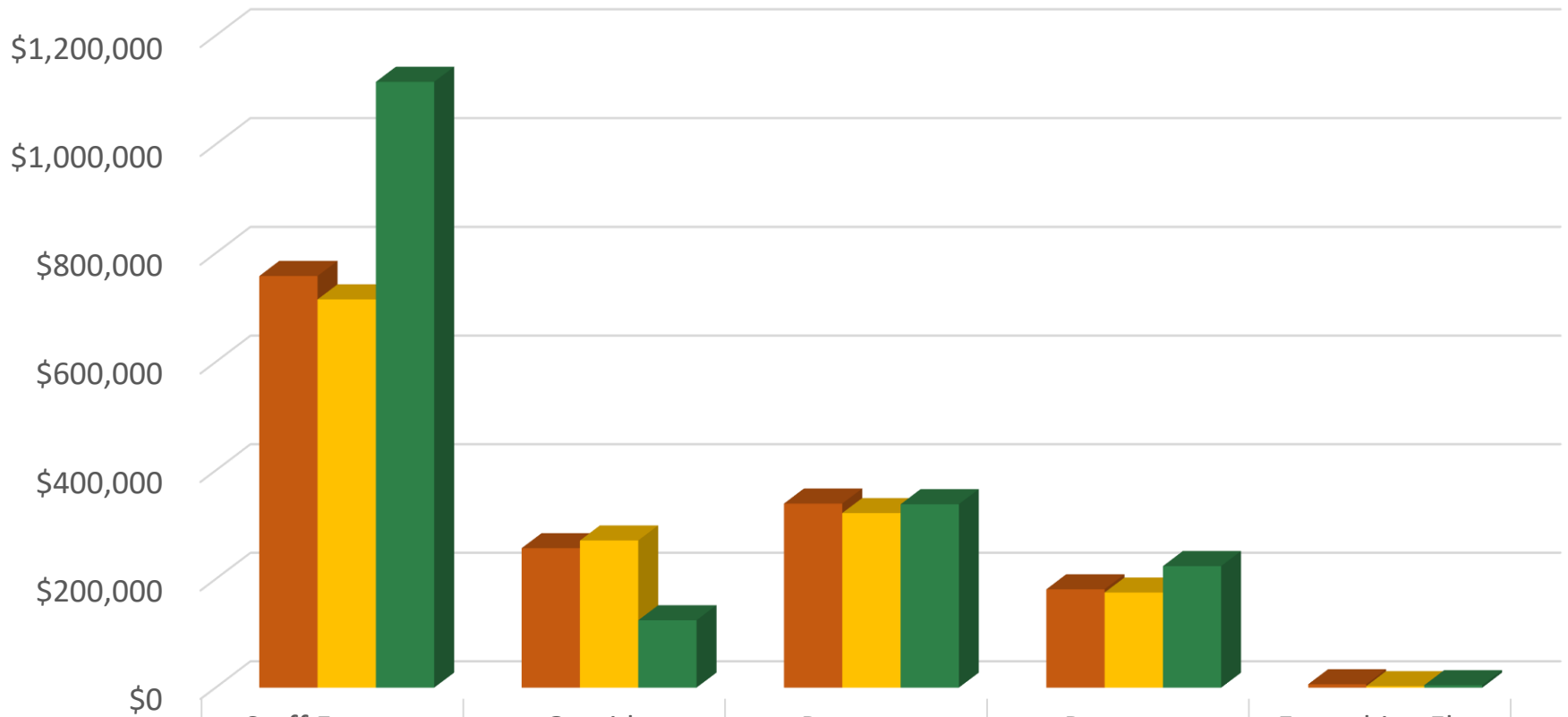
**First Unitarian Universalist Church**  
**FY22 Forecast with Budget Comparison and FY23 Budget**

	FY22 FORECAST			FY23 Budget
	Budget	12 Months	Difference	
<b>Income</b>				
<b>Pledges and Gifts</b>				
Pledge-Current Payments	\$800,000	\$800,000	\$0	\$800,000
Non-Pledge-Gen. & Special Gifts	\$8,700	\$28,688	\$19,988	\$10,000
Sunday Collection	\$700	\$165	(\$535)	\$400
Generosity Sunday Admin Fee	\$5,400	\$5,045	(\$355)	\$5,000
<b>Total Pledges and Gifts</b>	\$814,800	\$833,898	\$19,098	\$815,400
<b>Parking</b>				
Parking	\$321,000	\$486,675	\$165,675	\$650,000
<b>Total Parking</b>	\$321,000	\$486,675	\$165,675	\$650,000
<b>Everything Else</b>				
Adult Education	\$4,650	\$0	(\$4,650)	
Book room	\$2,000	\$0	(\$2,000)	\$2,000
Dining4\$	\$25,000	\$235	(\$24,765)	\$25,000
Facilities Use	\$18,225	\$1,384	(\$16,841)	\$10,000
Preschool	\$100,178	\$103,863	\$3,685	\$108,348
Rental income - anonymous	\$15,000	\$19,500	\$4,500	\$23,000
Fundraising Income	\$1,200	\$1,446	\$246	\$1,500
<b>Total Everything Else</b>	\$166,253	\$126,428	(\$39,825)	\$169,848
<b>Transfers and interest</b>				
Dividends/Interest Income	\$48	\$38	(\$10)	\$48
Transfer in from Endowment (interest - 4.5%)	\$50,000	\$51,684	\$1,684	\$55,000
Transfer In frm Gen Fund Surplu	\$147,469	\$0	(\$147,469)	\$61,352
Trns In frm Desig\Later	\$42,283	\$41,060	(\$1,223)	\$54,050
<b>Total Transfers and Interest</b>	\$239,800	\$92,782	(\$147,018)	\$170,450
<b>Total Income</b>	\$1,541,853	\$1,539,783	(\$2,070)	\$1,805,698

# FY23 Budget - Breakout of Income



## FY22 Budget - Forecast - FY23 Budget Expense Comparison



	Staff Expense (Payroll, Taxes, Benefits, etc.)	Outside Services	Property Expenses (mortgage, rent, maintenance, etc.)	Program Expenses	Everything Else (Credit card processing, svc chgs, D4\$, etc)
<span style="color: brown;">■</span> FY22 Budget	\$758,190	\$256,980	\$339,178	\$181,235	\$6,270
<span style="color: yellow;">■</span> FY22 Forecast	\$715,210	\$271,187	\$321,691	\$175,254	\$2,689
<span style="color: green;">■</span> FY23 Budget	\$1,115,133	\$124,134	\$337,951	\$223,980	\$4,500

## First Unitarian Universalist Church of San Diego

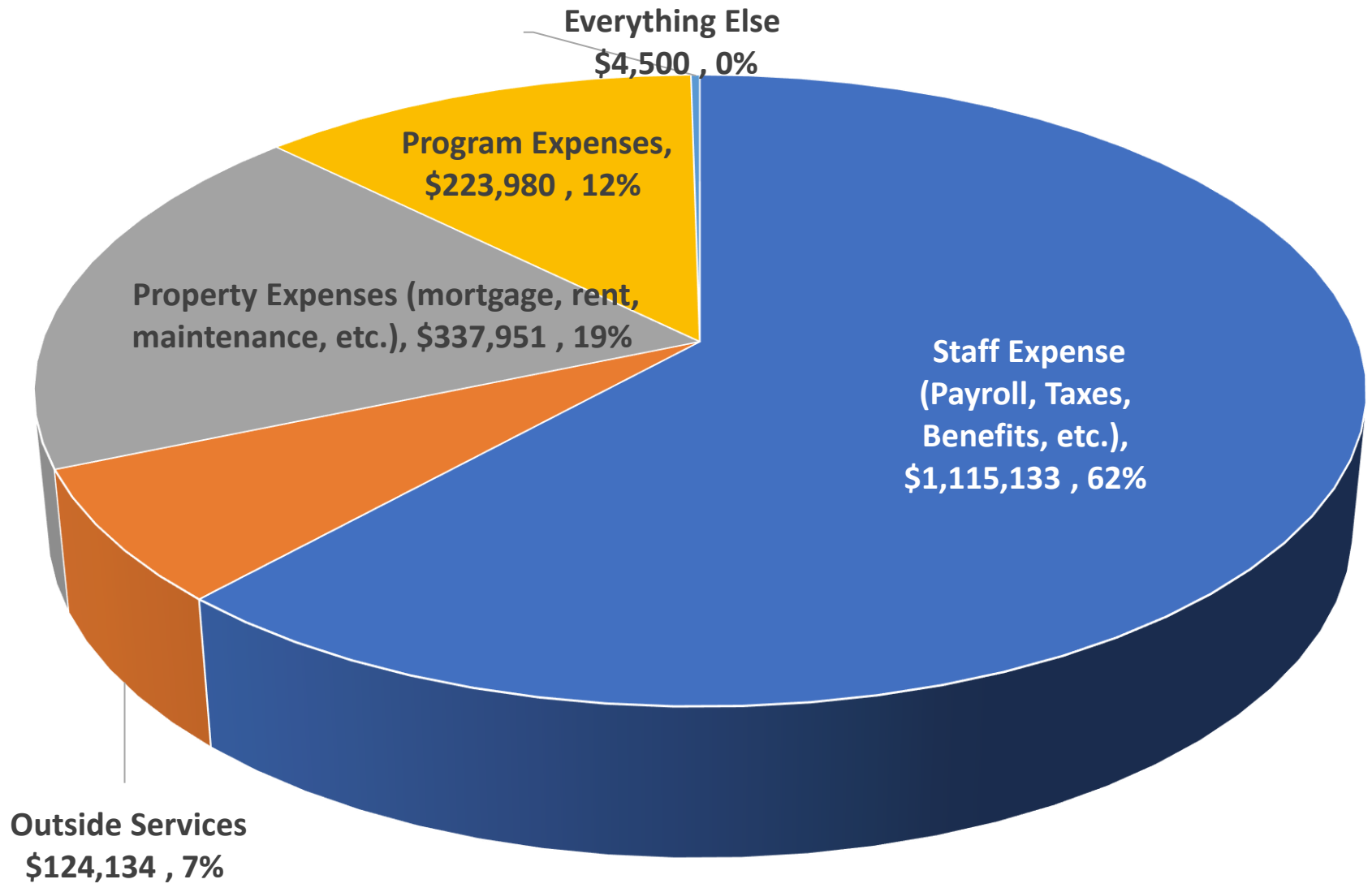
### Staffing Comparison: FY17, Current and Budgeted

Type	Position	FY 16-17	FY21-22	FY 22-23
		FTE	FTE	FTE
Ministers	Lead Minister	1.00		1.00
	Associate/Assistant Minister	1.00	1.00	1.00
	Interns (one FT, one 1/2 time, both 10 months)	1.24		
	<b>Total Ministers</b>	<b>3.24</b>	<b>1.00</b>	<b>2.00</b>
Program	Dir of Family & Lifespan Ministry/Program Director	1.00	1.00	1.00
	Youth & Young Adult Programs Coordinator	1.50	0.50	0.50
	Social Justice Coordinator	0.50		0.50
	Program Assistant	0.50	0.25	0.25
	Choir Directors (Chalice, Women, Children)	0.38	0.63	0.63
	Organist/Pianist	0.43	0.50	0.25
	SB Music Coordinator	0.25	0.25	0.50
	Children's and Youth Choir Director	0.25		
	JUUL Tones Ensemble Director	0.25	0.23	0.23
	Handbell Choirs Director	0.25		
	<b>Total Program</b>	<b>5.30</b>	<b>3.35</b>	<b>3.85</b>
Admin	Director of Operations	1.00	1.00	1.00
	Adminst Asst / Office Manager	1.00	1.00	1.00
	South Bay Campus Coordinator	0.50		0.50
	Bookkeeper/Controller	1.00	1.00	1.00
	Membership/Connections Coordinator	0.50	1.00	1.00
	Development Manager	1.00		
	Scheduler	0.13		0.30
	<b>Total Admin</b>	<b>5.13</b>	<b>4.00</b>	<b>4.80</b>
Other	Maintenance	0.30	0.40	0.50
	Janitor		1.00	1.00
	Child care workers	0.43	0.15	0.30
	<b>Total Other</b>	<b>0.73</b>	<b>1.55</b>	<b>1.80</b>
<b>TOTAL FTE PER WEEK</b>		<b>14.40</b>	<b>9.90</b>	<b>12.45</b>

**First Unitarian Universalist Church  
FY22 Forecast with Budget Comparison and FY23 Budget**

Expense	FY22 FORECAST			FY23 Budget
	Budget	12 Months	Difference	
<b>Expense</b>				
<b>Staff expenses (payroll, taxes, benefits, etc.)</b>				
Payroll (incl taxes and processing cost)	\$606,265	\$590,431	(\$15,834)	\$926,583
Benefits Insurance	\$71,215	\$52,551	(\$18,664)	\$79,613
Retirement Expense	\$53,210	\$55,079	\$1,869	\$65,937
Other Benefits (Education, Professional, Staff Relations)	\$24,500	\$17,149	(\$7,351)	\$43,000
Intern Minister	\$3,000		(\$3,000)	
<b>Total Staff Expense (Payroll, Taxes, Benefits, etc.)</b>	<b>\$758,190</b>	<b>\$715,210</b>	<b>(\$42,980)</b>	<b>\$1,115,133</b>
<b>Outside Services</b>				
Accounting-CPA	\$7,000	\$6,995	(\$5)	\$5,000
Custodial Services Exp	\$2,750	\$10,809	\$8,059	\$5,200
Security Expense	\$28,000	\$26,108	(\$1,892)	\$29,990
Legal Expense	\$2,500	\$22,488	\$19,988	\$5,000
Other Outside Services Expense	\$216,730	\$204,787	(\$11,943)	\$78,944
<b>Total Outside Services</b>	<b>\$256,980</b>	<b>\$271,187</b>	<b>\$14,207</b>	<b>\$124,134</b>
<b>Property Expenses</b>				
Mortgage Interest	\$57,311	\$57,310	(\$1)	\$55,088
Mortgage Principal	\$62,554	\$62,554	(\$0)	\$64,777
Rental Expense	\$65,137	\$65,136	(\$1)	\$65,137
Storage Expense	\$2,220	\$2,260	\$40	\$2,400
Taxes-Property	\$6,715	\$6,562	(\$153)	\$7,265
Insurance-Liability	\$18,410	\$17,787	(\$623)	\$20,885
Major Facilities	\$12,000	\$12,000		\$24,000
Landscape Expense	\$13,600	\$14,264	\$664	\$13,855
Maint & Repair Expense	\$57,515	\$57,901	\$386	\$57,344
Utilities	\$35,000	\$19,070	(\$15,930)	\$19,200
Internet Expense	\$8,716	\$6,847	(\$1,869)	\$8,000
<b>Total Property Expenses (mortgage, rent, maintenance, etc.)</b>	<b>\$339,178</b>	<b>\$321,691</b>	<b>(\$17,487)</b>	<b>\$337,951</b>
<b>Program Expenses</b>				
Ministry Teams	\$39,950	\$21,584	(\$18,366)	\$55,000
Denominational Support	\$60,000	\$64,300	\$4,300	\$79,054
Supplies (Office, kitchen, pulpit)	\$52,925	\$56,588	\$3,663	\$57,962
Postage and Printing	\$3,410	\$3,111	(\$299)	\$4,250
Telephone	\$16,300	\$25,842	\$9,542	\$20,264
Website and Marketing	\$8,650	\$3,829	(\$4,821)	\$7,450
<b>Total Program Expenses</b>	<b>\$181,235</b>	<b>\$175,254</b>	<b>(\$5,981)</b>	<b>\$223,980</b>
Everything Else (Credit card processing, svc chgs, D4\$, etc)	\$6,270	\$2,689	(\$3,581)	\$4,500
<b>Total Expenses</b>	<b>\$1,541,853</b>	<b>\$1,486,031</b>	<b>(\$55,822)</b>	<b>\$1,805,698</b>
<b>Net Income</b>	<b>0</b>	<b>\$53,752</b>	<b>\$53,752</b>	<b>0</b>

# FY23 Budget - Breakout of Expenses





**First Unitarian Universalist Church of San Diego**  
**FY22 Forecast with Budget Comparison and and FY23 Budget**

**Beginning General Fund Balance** \$286,994      \$340,750

**Income**

**Pledges and Gifts**  
**Parking**  
**Other Income (Preschool, Fundraising, Adult RE, etc.)**  
**Transfers and Interest**  
**Total Income**

<b>FY22 Forecast</b>	<b>FY23 Budget</b>
\$833,898	\$815,400
\$486,675	\$650,000
\$126,428	\$169,848
\$92,782	\$170,450
<b>\$1,539,783</b>	<b>\$1,805,698</b>

**Expense**

**Staff Expense (Payroll, Taxes, Benefits, etc.)**  
**Outside Services**  
**Property Expenses (mortgage, rent, maintenance, etc.)**  
**Program Expenses**  
**Everything Else (Credit card processing, svc chgs, D4\$, etc)**  
**Total Expenses**

<b>FY22 Forecast</b>	<b>FY23 Budget</b>
\$715,210	\$1,115,133
\$271,187	\$124,134
\$321,691	\$337,951
\$175,254	\$223,980
\$2,689	\$4,500
<b>\$1,486,031</b>	<b>\$1,805,698</b>

**Net Income**

<b>\$53,752</b>	<b>0</b>
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**Ending General Fund Balance** \$340,750      \$279,398

**First Unitarian Universalist Church of San Diego**  
**Comparative Balance Sheet Summary as of April 2022**

	June 30, 2021	April 30, 2022
Assets		
Cash	4,601,490	4,414,881
Other Current Assets	46,639	50,243
Fixed Assets	5,143,752	4,954,077
Other Assets (Munafo Trust)	432,612	391,754
Total Assets	<u>10,224,493</u>	<u>9,810,955</u>
Liabilities		
Current Liabilities	18,146	29,967
Long Term Liabilities	1,753,698	1,683,821
Total Liabilities	<u>1,771,845</u>	<u>1,713,788</u>
Equity	8,452,649	8,097,167
Total Liabilities and Equity	10,224,493	9,810,955