

# 2020-21 Budget Recommended by the Board of Directors

The Budget recommended by the Board of Directors for 2020-21 is \$327,335 which is a \$14,171 (4.1%) decrease from 2019-20.

## Income

Income from pledges (\$270,643) in next year's proposed budget is 13.3% less than this year's budget (\$306,806). Pledge income is 81% of our budget. The building closure caused by the pandemic has reduced projected income from the Sunday plate offering, fund raising and building rental. Figure 1, Non-pledge income, below, shows the relative changes between this year's and next year's proposed budgets' non-pledge income.

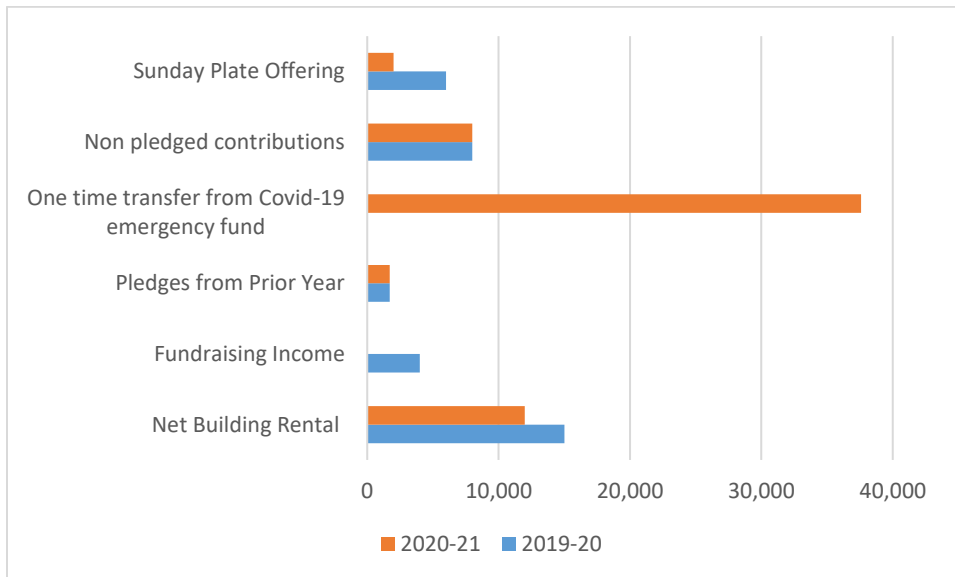


Figure 1 – Non-pledge income

## Expenses

The biggest change in expenditures from this year's to next year's proposed budget is a decrease in staff salaries from personnel changes. Our office manager, Samantha Scales, left and was replaced by a congregational administrator, Emma Kreger, and an office assistant, Jordyn Sweeney. A new music director, Laura Christenson, and director of lifespan religious exploration, Lily Walker, were also hired.

Team and administrative budgets were reduced to reflect decreased income and reduced operating expenses due to the building being closed by the pandemic.

Relative changes between the proposed budget and last year's budget for non-personnel expense is shown in Figure 2.

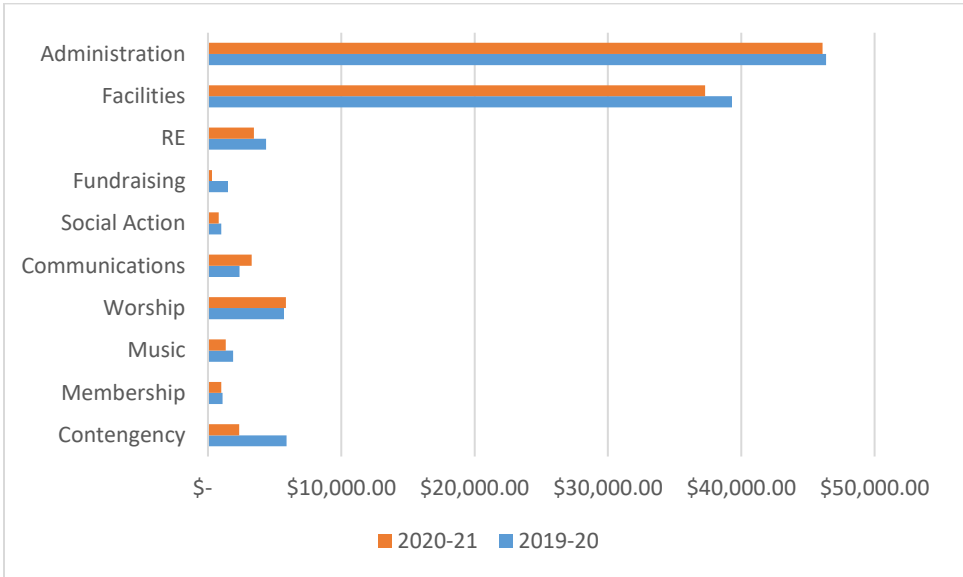


Figure 2 – Non-personnel expense

The need to preserve programs guided non-staff expenditure reductions. Teams were consulted during the budgeting process to insure that essential program features would be retained.

The distribution of budget funds is shown below in Figure 3 – Team focused budget. Although the major expenses are for personnel and operations, those expenditures insure that the building will be ready for use when the pandemic ends, services can be viewed on YouTube, and teams are supported. Although the building is closed teams are active.

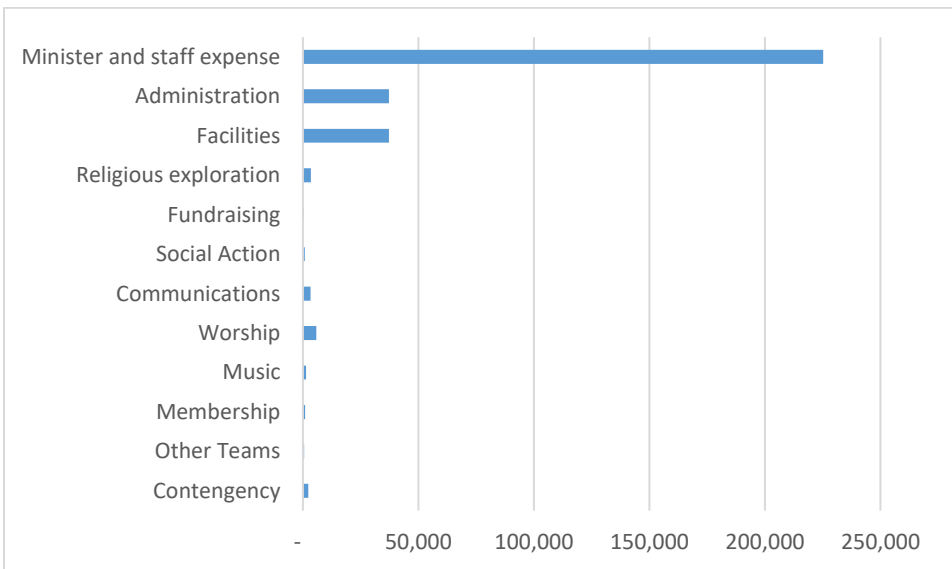


Figure 3 – Team focused 2020-21 budget

## The functional budget

The budget funds four primary areas or functions: ministry, overhead, non-ministry program expense and contingencies as shown in Figure 4, Budget Perspective.

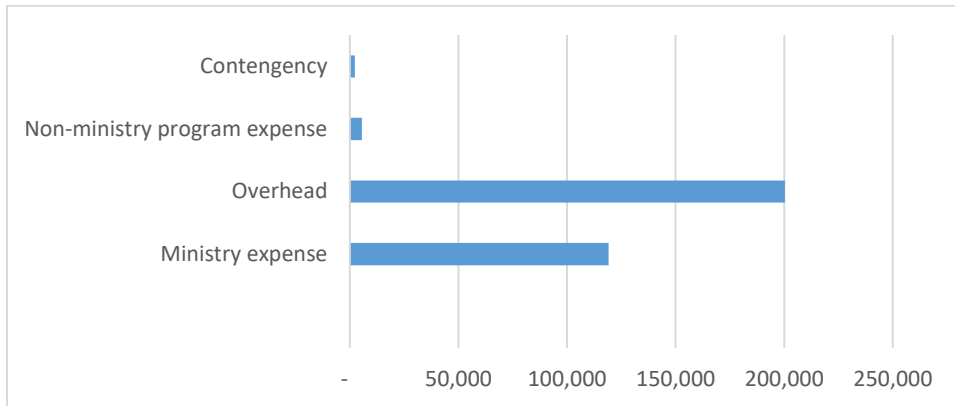


Figure 4 – Budget Perspective

Ministry expense includes the minister and worship team, RE and music programs. These teams support the minister and his efforts to provide spiritual guidance to our congregation. Overhead includes staff, administrative and facilities expense. Figure 5, Ministry expense breakdown, shows the relative expenses of the ministry and supporting programs. The spiritual program includes worship expenses such as honorarium for guest ministers.

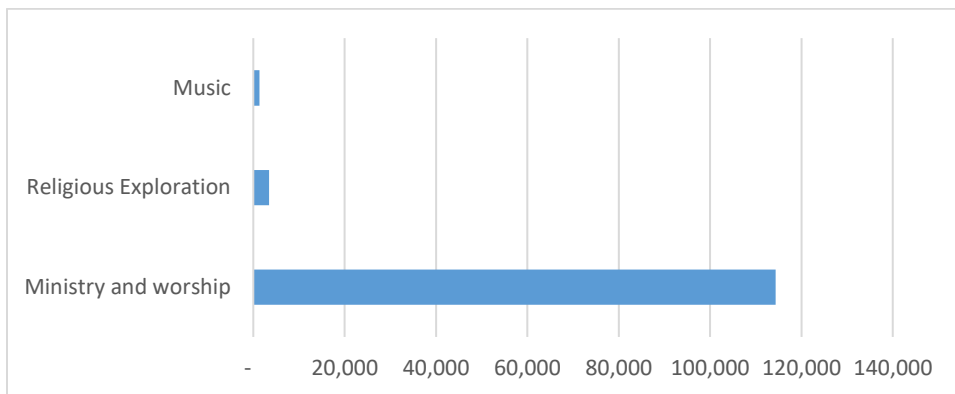


Figure 5 -Ministry expense breakdown

Overhead is administration, facilities, fundraising, communications and canvassing for pledges. We have two non-ministry programs, Social Action and Membership, As we move from a pastoral church to a programmatic church the number of non-ministry programs and their expense are expected to increase.

*John Prohodsky, UUCS Treasurer*