

Appendix D						4-May-22
Old Ship Church						
Fiscal Year 2022/2023 Budget						
Budget Highlights						
Revenues						
* Overall revenues are down compared to FY 2021/22 due to a reduction in restricted donations which were moved to the endowment, assumed reduction in unrestricted donations which were high in 2021/22, and reduced fundraisers due to the Parish House sale.						
* Pledge income is assumed to be flat to the current year based on the status of pledge responses. As of this date there are outstanding pledges which provided \$25 thousand in the prior fiscal year.						
Expenses						
* Religious Education expenses are planned to return to historical norms with the hiring of 1/2 RE director.						
* Several Parish House expenses are largely eliminated such as utilities, grounds, maintenance and insurance. These expense reductions are being redirected to certain Parish House Transition expenses.						
* Contributions to the endowment are not assumed in the budget which is offset by a revenue reduction of the same amount.						
	FY 2021/2022			FY 2022/2023		21/22 to
	YTD March Act	Budget	Estimate	Budget	Comment	22/23 Diff
Income						
4000 Pledge Income	9,815	-				-
4010 Current Year	249,163	275,000	274,800	274,000	Assume flat	(800)
4020 Prior Year	10,293	4,000	7,000	7,000	Assume flat to prior year	-
Total 4000 Pledge Income	269,271	279,000	281,800	281,000		(800)
4100 Plate Income	5,552	7,500	7,500	7,500	Flat	-
4300 Donations						
4310 Unrestricted	35,773	8,000	25,000	15,000	Estimate based on history	(10,000)
4320 Restricted	-	1,500	30,000	-	Donations to endowment	(30,000)
Total 4300 Donations	35,773	9,500	55,000	15,000		(40,000)
4400 Investment Distributions						
4410 Endowment	55,516	48,300	55,500	61,000	1.6 million yr end @ 4%	5,500
4420 Deacons	3,045	2,650	3,000	3,000	21/22 estimate	-
Hersey Trust - Meeting House	-	-	3,900	3,900		-
4430 Saniter Trust -Social Outreach/CoA	6,181	3,010	6,200	-	Every other year	(6,200)
4440 Saniter Trust -Buildings	1,359	1,290	1,300	1,300	Flat	-
Total 4400 Investment Distributions	66,101	55,250	69,900	69,200		(700)
4610 Social Justice Program						
4611 Outreach Offering	16,350	9,000	18,000	18,000	Flat	-
Total 4610 Social Justice Program	16,350	9,000	18,000	18,000		-
4800 Facility Rentals						
4810 Meeting House		1,000	-	1,000	21/22 Budget	1,000
4820 Parish House	6,700	4,000	6,700	-	Assume PH is vacated	(6,700)
Total 4800 Facility Rentals	6,700	5,000	6,700	1,000		(5,700)
4850 Interest Income	15	50	-			
Committees, Programs & Fundraisers						
4618 Life Long Learning Donations						
4622 Children RE	125	-	200	200		-
4624 Adult RE	200	250	250	250		-
Total 4618 Life Long Learning Donations	325	250	450	450		-
4770 Fundraiser - Merrie Market	15,154	10,000	15,100	5,000	Assume wreaths only	(10,100)
4780 Fundraiser - May Breakfast	-	4,000	4,000	2,000	Assume plant sale only	(2,000)
4790 Fundraiser - Additional	-	1,000	500	500	21/22 estimate	-
Total Committees, Programs & Fundraisers	38,529	29,250	44,750	26,950		(17,800)
Total Income	415,241	380,550	458,950	399,650		(59,300)
Gross Profit						

Expenses							
5000 Ministry							
5010 Minister							
5011 Minister Salary	51,336	68,448	68,500	90,000	Salary & Housing per Interim Comm.		21,500
5012 Minister Housing Allowance	23,175	30,900	30,900				(30,900)
5014 Minister Health Insurance	8,356	12,000	12,000	16,000	Est to be higher than Medicare		4,000
5016 Retirement Contns	8,214	12,100	12,100	12,100	21/22		-
5018 Minister Professional Exps	1,190	3,000	3,000	4,000	Ken suggested increase		1,000
Total 5010 Minister	92,271	126,448	126,500	122,100			(4,400)
Total 5000 Ministry							
5100 Religious Education							
5110 RE Director							
5111 RE Salary	680	24,960	700	26,300	\$25k advised + 5%		25,600
5112 RE Payroll Taxes	52	3,300	-	3,300	Prior budget		3,300
5114 RE Health Insurance	-	6,100	-	6,100	Prior budget		6,100
5116 RE Retirement Contn	-	5,800	-	5,800	Prior budget		5,800
5118 RE Professional Expenses	7,049	800	15,000	1,000	Estimate		(14,000)
Total 5110 RE Director	7,781	40,960	15,700	42,500			26,800
5120 RE Programs							
5122 Children	-	500	-	500	Prior budget		500
Total 5120 RE Programs	-	500	-	500			500
5130 Childcare							
5135 Curriculum	-	500	-	500	Prior budget		500
5140 Special Program	-	200	-	200	Prior budget		200
5145 Supplies	-	250	-	250	Prior budget		250
5150 Training	-	300	-	300	Prior budget		300
5155 Youth Group	1,209	350	1,500	350	Prior budget		(1,150)
5190 Miscellaneous	-	150	-	150	Prior budget		150
Total 5100 Religious Education	8,990	45,210	17,200	46,750			29,550
5200 Music							
5210 Music Personnel							
5211 Director Pay	19,500	26,000	26,000	27,300	5% increase		1,300
5212 Director Payroll Taxes	1,492	2,000	2,000	2,184	Same % of salary		184
5218 Director Prof. Expenses	-	600	600	600	21/22 estimate		-
5220 Choir	4,610	12,300	7,000	10,500	5% increase over prior yr budget		3,500
5230 Other Musicians	1,950	-	2,000	-			(2,000)
Total 5210 Music Personnel	27,552	40,900	37,600	40,584			2,984
5240 Music - Extra Music	-	100	-	100	21/22 estimate		100
5250 Music - Supplies	-	400	-	400	21/22 estimate		400
5290 Music - Miscellaneous	962	1,800	1,800	1,800	21/22 estimate		-
Total 5200 Music	28,514	43,200	39,400	42,884			3,484
6000 Office and Administration							
6010 Office Personnel							
6011 Parish Assistant Salary	16,725	20,800	23,200	24,400	5% increase		1,200
6012 PA Payroll Taxes	1,279	-	1,856	1,952	8% of salary		96
6018 Bookkeeper	3,560	7,500	6,000	7,500	21/22 Budget		1,500
Total 6010 Office Personnel	21,564	28,300	31,056	33,852			2,796
6510 Copier	1,568	3,400	2,000	2,400	Estimate		400
6520 Postage	125	1,000	500	700	Estimate		200
6530 Printing	732	-	1,000	1,000	21/22 Estimate		-
6540 Supplies	1,110	1,500	1,500	1,500	21/22 estimate		-
6550 Technology	4,002	3,200	5,000	5,200	Increase for Tech support		200
6560 Service Charges	4,574	4,900	6,100	6,100	21/22 estimate		-
6900 Other Expenses	-	500	500	500	21/22 Budget		-
Total 6000 Office and Administration	33,675	42,800	47,656	51,252			3,596
7000 Buildings and Grounds							
7100 Buildings Personnel							
7110 Sexton Salary	18,405	24,775	24,800	26,100	5% increase		1,300
7120 Sexton Payroll Taxes	1,385	1,950	1,950	2,088	8% of salary		138
7130 Rentals	-	150	-	150	Per B&G request		150
7140 Vacation Coverage	953	1,200	1,200	1,200	Per B&G request		-
Total 7100 Buildings Personnel	20,743	28,075	27,950	29,538			1,588
7510 Maintenance							
7511 Meeting House	9,281	20,000	20,000	20,000	Flat		-
7512 Parish House	1,352	5,000	5,000		Transition		(5,000)

PH Transition Fund				20,000	From reduced PH expenses & savings	20,000
7533 Grounds	-	1,000	1,000	500	Transition - 1/2 of prior yr	(500)
Total 7510 Maintenance	10,633	26,000	26,000	40,500		14,500
7540 Utilities						
7541 Electricity	2,791	4,600	4,600	2,300	Per B&G	(2,300)
7542 Gas	10,545	12,000	12,000	4,800	Per B&G	(7,200)
7543 Water & Sewer	973	3,000	3,000	500	Per B&G	(2,500)
Total 7540 Utilities	14,309	19,600	19,600	7,600		(12,000)
7545 Snow Removal	4,150	5,000	4,200	2,500	1/2 of 21/22 Budget	(1,700)
7550 Building Supplies	2,524	2,000	3,000	2,500	Per B&G request	(500)
7555 Trash Pick-Up	1,247	1,500	1,500	1,600	Per B&G request	100
7560 Telephone & Internet	3,981	4,500	4,500	4,770	Per B&G request	270
7565 Insurance	13,890	15,000	15,000	10,000	Estimated at 2/2 cost for MH only	(5,000)
7570 Payroll Taxes	17	-	-	-		-
Total 7000 Buildings and Grounds	71,494	101,675	101,750	99,008		(2,742)
8000 Cmtes Programs and Fundraisers						
8400 Investment Distributions						
8420 Deacons	3,045	2,650	3,000	3,000	Revenue amount	-
8430 Saniter Trust - Social Justice/CoA	-	3,010	6,200		Revenue amount, every other year	(6,200)
Total 8400 Investment Distributions	3,045	5,660	9,200	3,000		(6,200)
8500 Committees						
8510 Board of Trustees	-	100	100	100	21/22 Budget	-
8520 Finance & Canvass	-	250	250	250	21/22 Budget	-
8530 Green Sanctuary	-	100	100	100	21/22 Budget	-
8540 Hospitality	-	100	100	100	21/22 Budget	-
8560 Membership	-	250	250	250	21/22 Budget	-
8570 Welcoming Congregation	-	100	100	100	21/22 Budget	-
Total 8500 Committees	-	900	900	900		-
8600 Programs						
8610 Social Justice	79					
8611 Outreach Offering	14,115	6,500	18,000	18,000	Revenue amount	-
8613 Social Justice Programs/Events	-	500	500	500	21/22 Budget	-
Total 8610 Social Justice	14,194	7,000	18,500	18,500		-
Hersey Trust - MH			3,900	-		(3,900)
Transfers to Endowment			30,000	-		(30,000)
8630 Outside Contributions						
8632 UUA	12,000	12,000	12,000	12,000	Flat	-
8634 UUSC	-	2,500			Included in Outreach	-
Total 8630 Outside Contributions	12,000	14,500	12,000	12,000		-
Total 8600 Programs	26,194	21,500	64,400	30,500		(33,900)
8700 Fundraisers						
8770 Merrie Market	498	1,000	500	500	Flat	-
8780 May Breakfast	-	800	800	800	21/22 Budget	-
Total 8700 Fundraisers	498	1,800	1,300	1,300		-
8800 Worker's Comp Insurance	-	2,500	2,500	2,500	21/22 Budget	-
Total 8000 Cmtes Programs and Fundraisers	29,737	32,360	78,300	38,200		(40,100)
Total Expenses	264,681	391,693	410,806	400,194		(10,612)
Net Operating Income	150,560	(11,143)	48,144	(544)		(48,688)
Net Income						

