

All Souls Church, Unitarian
Proposed Operating Budget for FY '21
06.09.20

	FY '19 Actual Income/Expense Jan 1 - Dec 31	FY '20 Budget Jan 1 - Jun 30	FY '20 Actual Income/Expense Jan 1 - Apr 30	Draft FY '21 Budget Jul 1 - Jun 30	Draft FY '21 Budget Notes
Income					
4000 - Core Donations					
4001 - Pledges	\$1,012,532	\$460,000	\$400,759	\$1,185,000	\$ 1.071m pledged as of 5/27/20
4002 - Non-Pledge Contributions	\$282,695	\$175,000	\$119,077	\$250,000	
4003 - Plate Cash	\$63,328	\$36,000	\$15,928	\$15,000	
4004 - Third Century Campaign			\$605		
Total 4000 - Core Donations	\$1,360,543	\$671,000	\$536,369	\$1,450,000	Assume reopen building on April 1, '21
4100 - Contributions					
4110 - Core Program Contributions					
4013 - Donor Advised Contributions	\$17,038	\$0	\$0	\$15,000	
4111 - Social Justice Contributions	\$3,527	\$7,000	\$536	\$5,000	
41110 - Reeb Voter's Rights	\$160	\$0	\$20	\$0	Included above
41111 - Thanksgiving Collection	-\$355	\$0	\$12	\$0	Included above
41114 - Neighborhood Justice Sunday	\$0	\$0	\$0	\$0	Included above
4112 - Music Program Contributions	\$6,496	\$500	\$100	\$6,500	
4113 - RE Program Contributions	\$26	\$0	\$0	\$0	
Total 4110 - Core Program Contributions	\$26,892	\$7,500	\$668	\$26,500	
4152 - R E Endowment Contributions	\$0	\$0	\$4,257	\$0	
4163 - Flowers	\$115		\$0	\$0	
4164 - Memorials/Gifts in Honor	\$4,406	\$250	\$50	\$5,000	
Total 4100 - Contributions	\$31,413	\$7,750	\$4,975	\$31,500	
4300 - Investment Income					
4325 - Consual Trust Income	\$21,693	\$13,500	\$5,521	\$26,000	
4327 - Woodhull Mitchell - UUA Income	\$26,968	\$13,000	\$0	\$26,000	
4328 - Jane & Paul Pfeiffer-UUA Income	\$53,568	\$26,000	\$0	\$52,000	
4330 - Other Interest Income		\$500	\$190	\$500	
Total 4300 - Investment Income	\$102,229	\$53,000	\$5,711	\$104,500	
4400 - Facilities Usage					
4410 - Event Activities	\$83,682	\$40,000	\$16,212	\$10,000	Assume reopen building on April 1, '21
4411 - Weddings	\$35,312	\$12,000	\$5,975	\$18,000	Assume reopen building on April 1, '21
4420 - Space Compensation	\$58,730	\$102,000	\$69,933	\$230,775	
Total 4400 - Facilities Usage	\$177,724	\$154,000	\$92,120	\$258,775	
4500 - Core Program Revenues (from fee-based programs)					
4510 - Social Justice Program Revenue					
45105 - ESL Revenue	\$540	\$380	\$110	\$300	
45106 - Interpreters Revenue		\$3,500		\$3,500	
Total 4510 - Social Justice Program Revenue	\$2,047	\$1,700	\$110	\$3,800	
4520 - Music Program Revenue					
45201 - Jubilee Singers Revenue	\$494		\$450	\$0	
45202 - DC Children's Choir Revenue	\$660	\$0	\$0	\$0	
45203 - Music Camp Revenue		\$9,000	\$39,800	\$39,800	
45205 - Concerts Revenue	\$9,595	\$11,500	-\$9,000	\$0	
Total 4520 - Music Program Revenue	\$10,749	\$20,500	\$31,250	\$39,800	
4530 - Children's RE Program Revenue					
45304 - RE Trip Fees	\$165	\$0		\$6,000	
45305 - RE Teacher Appreciation In/Out	\$0	\$0	\$0	\$0	
4530 - Children's RE Program Revenue - Other	\$1,028	\$150	\$1,337	\$500	
Total 4530 - Children's RE Program Revenue	\$1,193	\$150	\$1,337	\$6,500	
Total 4500 - Core Program Revenues	\$14,529	\$26,230	\$32,697	\$55,300	
4600 - Other Program/Committee Revenue					
4601 - Adult Spiritual Development	\$8,638	\$2,800	\$3,650	\$4,000	
4607 - Lunches	\$1,101	\$125	\$919	\$500	
4609 - Fellowship/Cafe	\$3,277	\$1,800	\$1,485	\$1,600	
4610 - Silver Souls Revenue	\$9,231	\$2,200	\$0	\$0	
4613 - Weekend on the Bay	\$19,251	\$19,250	\$0	\$20,000	
4614 - Tape Sales	\$40	\$40	\$0	\$40	
46211 - Young Souls Retreat	\$3,389	\$0	\$0	\$0	
4622 - Vespers	\$2,149	\$1,500	\$356	\$1,500	
4699 - Miscellaneous Revenue	\$51	\$50	\$0	\$50	
Total 4600 - Other Program/Committee Revenue	\$47,127	\$27,765	\$6,410	\$30,890	
4700 - Fundraisers					
4701 - Congregational Fundraiser	\$26,836	\$0	\$0	\$0	
4703 - Plant Sale	\$746	\$1,000	\$0	\$800	
4705 - Suffragist Ball		\$16,000	\$3,973	\$8,000	
4710 - All Souls Church B & B	\$8,041	\$7,500	\$1,715	\$2,000	
Total 4700 - Fundraisers	\$35,624	\$24,500	\$5,688	\$10,800	
4800 - Grant Revenue					
4830 - Grant Allocation					
48394 - Shively - Bldg Project Grant	\$57,755	\$12,000	\$0	\$38,088	Based on 7% Disbursement less Beckener share and \$5,000 loan repayment
4830 - Grant Allocation - Other	\$10,000	\$0	\$0		
UUSJ Reeb Grant	\$0		\$0	\$12,500	
O.L. Pathy Family Foundation Reeb Grant	\$0		\$0	\$38,169	Liz and Stan Salett through their family foundation, O.L. Pathy Foundation
Bechner Music Camp Grant	\$0		\$0	\$5,500	
CARES Grant			\$226,000		

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Total 4800 - Grant Revenue	\$67,755	\$12,000	\$226,000	\$94,257	
4900 - Intra-Fund Transfers					
4903 - Transfer from General Endowment	\$79,646	\$28,450	\$13,880	\$79,530	Based on 7% Disbursement
4904 - Transfer From Holmwood	\$16,343	\$5,800	\$0	\$9,873	Past year's interest and dividends
4907 - Transfer from Mason	\$62,418	\$22,250	\$18,898	\$61,944	Based on 7% Disbursement
Total 4900 - Intra-Fund Transfers	\$158,407	\$56,500	\$32,778	\$151,347	
Total Income	\$1,995,350	\$1,032,745	\$942,748	\$2,187,370	

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Expenses						
5000 - Personnel						
5002 - Salary COLA Adjs	\$0	\$12,500	\$0	\$0		
5010 - Ministers' Compensation						
5011 - Senior Minister Compensation Pk						
50111 - Housing - Sr. Minister	\$50,292	\$25,146	\$15,474	\$0		
50112 - Senior Minister Salary	\$86,311	\$43,156	\$27,976	\$153,175		
50113 - Life/ Disability Ins - Sr Min	\$612	\$815	\$752	\$1,375		
50115 - Medical Insurance - Sr Min	\$0	\$0	\$0	\$917		
50116 - Pension - Sr. Min.	\$13,660	\$6,830	\$4,870	\$7,333		
50117 - Professional Expense - Sr. Min.	\$13,660	\$6,830	\$0	\$6,875		
5011 - Senior Minister Compensation Pk - Other	\$0	\$0	\$0	\$0		
Total 5011 - Senior Minister Compensation Pk	\$164,535	\$82,777	\$49,073	\$169,675		11 of 12 months compensation
5014 - Associate Minister Comp Pk						
Total 5014 - Associate Minister Comp Pk	\$0	\$0	-\$312	\$125,418		
5017 - Assistant Minister Comp Pk						
Total 5017 - Assistant Minister Comp Pk	\$43,555	\$30,790	\$22,547	\$98,700		
5018 - Contract Minister (Chaplain)	\$14,298	\$7,149	\$0	\$0		
5010 - Ministers' Comp - Other	\$44,028	\$0	\$0	\$0		
Total 5010 - Ministers' Compensation	\$266,416	\$120,716	\$71,308	\$409,218		
5020 - Salaries						
5030 - Program Salaries						
5031 - Social Justice Program Salaries						
Total 5031 - Social Justice Program Salaries	\$53,539	\$26,770	\$17,540	\$35,714		
5033 - Music Program Salaries						
Total 5033 - Music Program Salaries	\$123,925	\$63,047	\$38,755	\$127,641		
5035 - Religious Education Salaries						
Total 5035 - Religious Education Salaries	\$128,470	\$63,662	\$38,037	\$135,845		
5030 - Program Salaries - Other	\$0	\$0	\$0	\$0		
Total 5030 - Program Salaries	\$305,934	\$153,479	\$94,331	\$299,200		
5040 - Operations Salaries						
50401 - Executive Director	\$125,000	\$75,000	\$44,952	\$154,000		
5040 - Operations Salaries - Total of Other	\$350,755	\$183,049	\$117,800	\$372,767		
Total 5040 - Operations Salaries	\$475,755	\$258,049	\$162,752	\$526,767		
5045 - Year End Bonus	\$7,424	\$0	\$0	\$0		
Total 5020 - Salaries	\$789,113	\$411,527	\$257,083	\$825,967		
5050 - Employment Taxes						
5051 - Employer FICA	\$55,867	\$40,717	\$19,620	\$84,904		Includes 11 months of FICA for ISM
5052 - D.C. Unemployment Ins.	\$3,619	\$0	\$2,698	\$4,000		
5053 - Employment Taxes - Other	\$1,924	\$0	\$2,415	\$2,000		
Total 5050 - Employment Taxes	\$61,410	\$40,717	\$24,732	\$90,904		
5060 - Benefits						
5067 - Family Health Benefits - 6 mos.	\$9,931	\$23,000	\$0	\$49,760		
5061 - Health/Disability Insurance	\$77,056	\$1,750	\$24,255	\$2,350		
5062 - Employee Pensions	\$47,363	\$43,117	\$22,546	\$64,468		
Total 5063 - Staff Professional Expenses	\$15,599	\$5,750	\$1,550	\$14,500		
5064 - Worker's Compensation Insurance	\$5,591	\$3,000	\$1,959	\$4,167		
5065 - SmartBenefits	-\$459	\$80	-\$242	\$100		
5068 - Parking Expense	\$1,115	\$600	\$1,400	\$500		
Total 5060 - Benefits	\$156,197	\$77,297	\$51,467	\$135,845		
Total 5000 - Personnel	\$1,273,135	\$662,756	\$404,591	\$1,461,934		
6000 - Building Expenses						
6100 - Building Services & Repairs						
6110 - HVAC Expenses	\$1,350	\$6,700	\$6,399	\$14,000		Based on existing service contract
6113 - Trash Service	\$6,253	\$3,500	\$405	\$1,200		
6114 - Exterminator Service	\$942	\$650	\$427	\$1,200		
6116 - Fire Extinguisher Maintenance	\$0	\$0	\$0	\$750		
6117 - Security Alarm - Maint & Repair	\$1,898	\$1,810	\$127	\$27,000		\$25K of security upgrades to the facility
6118 - Fire Alarm Maintenance & Repair	\$3,722	\$1,670	\$1,089	\$3,800		
6120 - Elevator	\$7,053	\$1,800	\$2,178	\$7,100		
6121 - Landscaping	\$500	\$550	\$245	\$1,200		
6122 - Water System	\$1,927	\$890	\$905	\$1,200		
6123 - New Systems	\$1,194	\$220	\$0	\$0		
6100 - Building Services & Repairs - Other	\$7,825	\$0	\$400	\$0		
Total 6100 - Building Services & Repairs	\$32,664	\$17,790	\$12,174	\$57,450		
6200 - Building Supplies	\$9,367	\$4,000	\$4,928	\$9,500		
6210 - Audio Visual Equipment	\$7,271	\$2,000	\$78	\$5,000		Online Services
6230 - Utilities						
6231 - Electric	\$67,708	\$40,500	\$19,698	\$35,000		Reduced occupancy while restrictions against assembly are imposed
6232 - Gas	\$14,310	\$9,750	\$7,679	\$10,000		Reduced occupancy while restrictions against assembly are imposed
6233 - Water & Sewage	\$17,343	\$11,700	\$5,538	\$3,000		Reduced occupancy while restrictions against assembly are imposed
Total 6230 - Utilities	\$99,361	\$61,950	\$32,914	\$48,000		
6300 - Shively Funded Facility Expenses	\$57,755	\$11,000	\$2,898	\$0		Included above
6400 - Real Property Tax - DC	\$5,350	\$4,360	\$762	\$5,500		
Total 6000 - Building Expenses	\$211,769	\$101,100	\$53,753	\$125,450		
6500 - Operating Expenses						
6501 - Advertising	\$445	\$200	\$292	\$0		
6502 - Bank/Credit Card Fees	\$16,655	\$4,500	\$6,145	\$15,000		
6503 - Computer Operations						
65034 - Website Development	\$13,278	\$0	\$1,200	\$15,000		
65031 - Computer Equipment & Software	\$11,144	\$0	\$4,125	\$7,500		Network upgrade for streaming services
65032 - Computer Service/Support	\$24,675	\$10,000	\$6,362	\$20,000		IT Support

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65033 - Website Support	\$256	\$9,000	\$32	\$0	
6503 - Computer Operations - Other	\$56	\$0		\$100	
Total 6503 - Computer Operations	\$49,409	\$19,000	\$11,718	\$42,600	
6504 - Copier Rental/Maintenance	\$17,070	\$1,300	\$7,992	\$9,000	
6508 - Insurance					
Total 6508 - Insurance	\$35,280	\$17,000	\$6,256	\$39,577	
6509 - Licenses & Fees	\$71,761	\$0	\$0	\$0	
6510 - Office Supplies	\$10,428	\$5,000	\$5,129	\$4,000	
6512 - Postage & Delivery	\$2,541	\$350	\$775	\$3,000	
6621 - Recruitment	\$1,422	\$1,500	\$969	\$0	
6630 - Telephone					
Total 6630 - Telephone	\$7,040	\$3,100	\$2,647	\$7,100	
6540 - Professional Fees/Consultants					
6541 - Accounting Services	\$21,875	\$8,250	\$6,403	\$22,000	
6543 - Audit	\$10,000	\$10,000	\$0	\$13,000	
6544 - Payroll Service Fees	\$7,264	\$3,750	\$4,030	\$4,800	
6545 - Bookkeeping Services	\$28,712	\$19,000	\$15,788	\$40,000	
6570 - Legal Services	\$4,114	\$500	\$95	\$1,000	
6540 - Professional Fees/Consultants - Other	\$2,881	\$0	\$0	\$80,000	This cost includes live streaming production costs of 1500 per week for 42 weeks.
Total 6540 - Professional Fees/Consultants	\$74,845	\$41,500	\$26,315	\$160,800	
Total 6500 - Operating Expenses	\$290,359	\$93,450	\$68,238	\$281,077	
6800 - Denominational Support					
6820 - UUA	\$43,000	\$15,000	\$2,500	\$40,000	
Total 6800 - Denominational Support	\$43,000	\$15,000	\$2,500	\$40,000	
7000 - Core Program Expenses					
7101 - Adult Spiritual Development	\$3,129	\$2,000	\$4,871	\$4,000	Offset to "Adult Program Revenue" - Line 4601
71012 - Membership/Welcoming Expenses	\$230	\$40	\$514		
7105 - Pastoral Care	\$0	\$100	\$0		
71195 - 10% Plate Collection Expenses	\$4,877	\$1,000	\$600	\$1,500	Based on \$15k in Plate contributions & Board Policy
7110 - Social Justice Ministry Exps					
7117 - WIN	\$2,500	\$0	\$0	\$3,000	
7118 - Education & Advocacy	\$1,459	\$70	\$0	\$0	
18th Principle/ADORE/Transformation Team			\$0	\$2,500	Includes \$2,200 restricted expense for TT
Helwa Peace Project			\$0	\$300	
Reproductive Justice			\$0	\$300	
Migrant Solidarity Team			\$0	\$300	
7119 - Direct Service		\$0	\$0	\$0	
71194 - ESL	\$993	\$650	\$152	\$1,500	
7120 - Leadership	\$0	\$0	\$0	\$0	
7122 - Reeb Voter's Rights expenses	\$800	\$0	\$0	\$14,955	
7124 - Green Souls	\$56	\$45	\$96	\$300	Added \$10,000 for discretionary expenses in response to needs as they arise during the year.
7110 - Social Justice Ministry Exps - Other	\$17,362	\$3,420	-\$78	\$15,000	
Total 7110 - Social Justice Ministry Exps	\$19,211	\$4,185	\$170	\$38,155	
7300 - Music Program Costs					
7310 - Jubilee Singers					
7312 - Professional Musicians	\$2,857	\$300	\$1,850	\$0	Included in line 7320 below
7315 - Jubilee Concerts	\$0	\$0	\$0	\$0	
7316 - Jubilee Singers - Other	\$100	\$85	\$0	\$0	
Total 7310 - Jubilee Singers	\$2,957	\$385	\$1,850	\$0	
7320 - Professional Musicians					
7321 - Section Leaders	\$11,510	\$2,190	\$5,600	\$12,000	4 section leaders, 2 services per month for 10 months
7322 - Percussion	\$450	\$0	\$1,150	\$0	
7323 - Prof Music-Jazz Worship	\$2,000	\$0	\$1,550	\$6,500	Soloist and trio for 10 services per year Assumes two rehearsals per month for 9 months (virtual or in-person), plus two performances per year with guest dancer
7324 - Akoma Drummers	\$1,450	\$0	\$625	\$2,850	Assumes one "choir" Sunday per month with piano only, one "choir" Sunday per month with full band
7320 - Professional Musicians - Other	\$34,736	\$23,400	\$1,900	\$8,575	
Total 7320 - Professional Musicians	\$50,146	\$25,590	\$10,825	\$29,925	No additional staff members for Children's Choir program support, 2 musical guests to support them in worship
7330 - ASC Children's Choir	\$911	\$150	\$243	\$1,200	
7340 - Instrument Maintenance					
7341 - Piano Tuning	\$1,710	\$1,400	\$0	\$1,750	
7340 - Instrument Maintenance - Other	\$0	\$0	\$0	\$500	
Total 7340 - Instrument Maintenance	\$1,710	\$1,400	\$0	\$2,250	
7350 - Music Supplies/Equipment	\$2,490	\$430	\$223	\$1,500	
7352 - Music Librarian	\$19	\$20	\$0	\$0	
7356 - Concert Expenses	\$1,198	\$3,000	\$0	\$0	
7300 - Music Program Costs - Other	\$850	\$700	\$1,028	\$25,500	Music camp expenses
Total 7300 - Music Program Costs	\$60,281	\$31,675	\$14,169	\$60,375	
7500 - Children's Religious Education					
7510 - Program -- Children's RE	\$6,646	\$1,400	\$2,296	\$4,800	
7512 - Boston Trip	\$0	\$0	\$0	\$6,000	
7514 - Curriculum -- Children's RE	\$204	\$115	\$0	\$100	
7516 - Equipment -- Children's RE	\$40	\$35	\$0	\$100	

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7518 - Family -- Children's RE	\$1,858	\$800	\$348	\$800	
7520 - Training - Children's RE	\$3,138	\$1,750	\$0	\$3,500	Added \$1700 for OWL training
	\$750	\$0		\$0	
Total 7500 - Children's Religious Education	\$12,636	\$4,100	\$2,644	\$15,300	
Total 7000 - Core Program Expenses	\$100,364	\$43,100	\$22,967	\$119,330	

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8100 - Other Programs/Activities Exps					
81011 - Covenant Groups	\$0	\$0		\$0	
8105 - Davies Committee Expenses	\$116	\$0		\$0	
8106 - Ushers	\$13	\$0		\$0	
8107 - Lunch Program Expenses	\$3,863	\$1,100	\$1,849	\$500	
8108 - Fellowship/ Cafe	\$11,130	\$5,100	\$3,453	\$1,600	
8109 - Eighth Principle	\$0	\$1,000	\$0	\$0	
8110 - Silver Souls	\$6,478	\$2,250	\$1,982	\$0	
81101 - Minister's Exhibit	\$816	\$0		\$0	
8112 - Special Event Expenses	\$4,468	\$1,000	\$0	\$0	
8113 - Weekend on the Bay	\$24,479	\$19,250		\$20,000	
8117 - Worship Committee Expenses	\$769	\$100	\$3,795	\$1,000	
81171 - Flowers	\$195	\$150	\$75	\$0	
81172 - Guest Ministers	\$2,010	\$1,600	\$750	\$2,000	
8118 - Wedding Expenses	\$363	\$500	\$199	\$1,000	
8120 - Interpreter Services	\$6,565	\$3,185	\$1,300	\$3,500	
8130 - Young Souls Expenses	\$2,808	\$1,000	\$0	\$0	
8151 - Archives & Treasures Expenses	\$0	\$0	\$559	\$250	
8152 - Vespers Expenses	\$860	\$115	\$40	\$400	
8200 - Board Contingency	\$3,031	\$1,000	\$979	\$0	
8220 - Caring Committee	\$609	\$0	\$285	\$0	
8225 - Church Council	\$96	\$80	\$0	\$100	
8235 - LDNC	\$576	\$485		\$500	
8262 - Sabbatical RESERVE	\$7,500	\$3,750	\$2,500	\$7,500	
8100 - Other Programs/Activities Exps - Other	\$0	\$0		\$100	
Total 8100 - Other Programs/Activities Exps	\$76,744	\$41,665	\$17,767	\$38,450	
8600 - Fundraising Expenses					
8601 - Fund Development	\$28,896	\$25,000	\$18,032	\$0	
8608 - Canvass	\$0	\$0		\$0	
8610 - Bed & Breakfast	\$261	\$150	\$137	\$200	
8613 - Volunteers/All Souls All Hands	\$547	\$500	\$500	\$0	
8614 - Fair Trade	\$0	\$0		\$0	
8615 - Suffragist Ball	\$0	\$6,000	\$0	\$8,000	
8600 - Fundraising Expenses - Other	\$0	\$0		\$0	
Total 8600 - Fundraising Expenses	\$29,704	\$31,650	\$18,669	\$8,200	
9800 - Third Century Campaign					
9830 - Soft Costs					
9833 - Financing Exp - TCC	\$47,776	\$50,000	\$11,795	\$50,000	
9836 - Licenses/Permits/Inspect-TCC	\$0	\$0	\$0	\$0	
Total 9830 - Soft Costs	\$47,776	\$50,000	\$11,795	\$50,000	
Total 9800 - Third Century Campaign	\$47,776	\$50,000	\$11,795	\$50,000	
9808 - Capital Reserve	\$40,000	\$25,000	\$13,332	\$10,000	
Total Expense	\$2,112,851	\$1,063,721	\$613,612	\$2,134,441	
Surplus (Deficit)	(\$117,501)	(\$30,976)	\$329,136	\$52,929	
Mortgage Principal	\$50,000	\$50,000	\$12,500	\$50,000	
Annual Revenues less Annual Expenses	(\$167,501)	(\$80,976)	\$316,636	\$2,929	
Current Pledge Deficit				(\$113,908)	
Projected Deficit				(\$110,979)	

The UUA fee is \$330 per sermon