2023-2024 Budget
First Unitarian Universalist Church of Winnipeg

Approved at the June 11, 2023 AGM

Introduction

The church bylaws state: “The adoption of the annual budget as an expression of intent of the membership” is one item “specifically reserved to the exclusive jurisdiction of the membership.”

Our collective challenge is to identify resources to ***support our community and its mission and values sustainably, efficiently, and effectively*** (Mission into Action).

The budget that follows was created for that purpose from numerous inputs, reviewed by members of the finance team, recommended by the Board and adopted at our AGM on June 11, 2023.

Budget assumptions

The past year has demonstrated in spades that the assumptions upon which an annual budget is built and the actual year that follows can be wildly different. This year, we repurposed most of the salary saved from Rev. Meghann's resignation for other personnel. Guided by Dialogue on our Future from a workshop last August, we created a “gig” ministry, with a variety of part-time staff picking up different pieces of support.

For 2023-2024, we need a budget with flexibility to allow continuing evolution of the path ahead and the supports we need. The recommended 2023-2024 budget provides needed flexibility in several ways:

1. Wages are pooled into a single payroll. We indicate functions to fund but note that these may be combined or modified in different ways as planning, negotiations and hiring proceed. The $200,000 allocation is ~110% of the current $180,000 payroll allocation.
2. $2,000 in Board discretionary funds and $6,000 for special projects under programs provide additional resources for emergent needs and opportunities.
3. The budget includes a modest deficit of $19,400 to enable the current level of programming and services or better. Deficits approved for the last 3 years have not been realized. Volunteers, resignations, delays in hiring, and conservative management of funds have more than wiped out approved deficits. Allowing a deficit when savings permit avoids arbitrary restrictions in one area or another.
4. Note too that this budget is for operating funds only. We have additional restricted savings for special purposes. E.g., $61,392 in Capital savings is available for capital projects like a new roof.

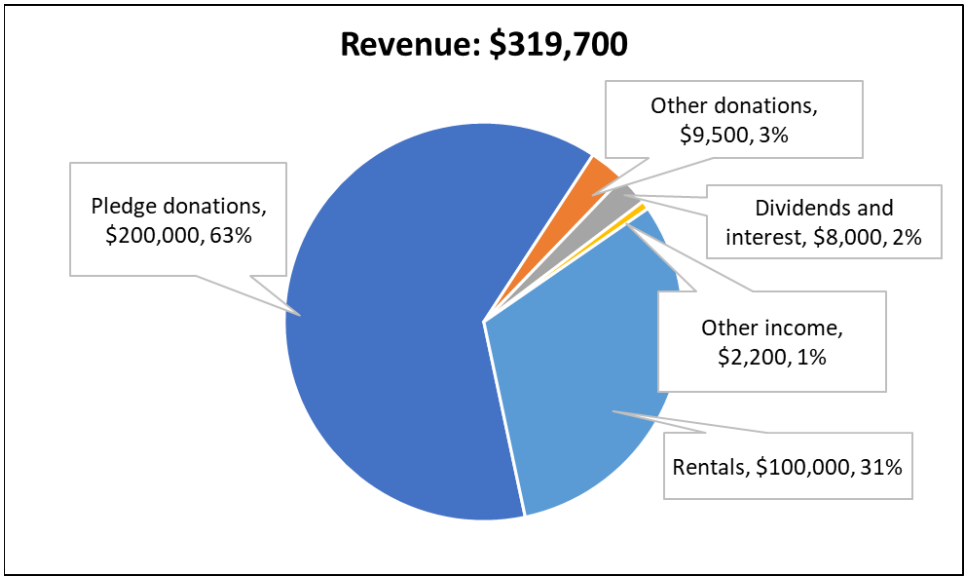
Revenue and Expenses for 2023-2024

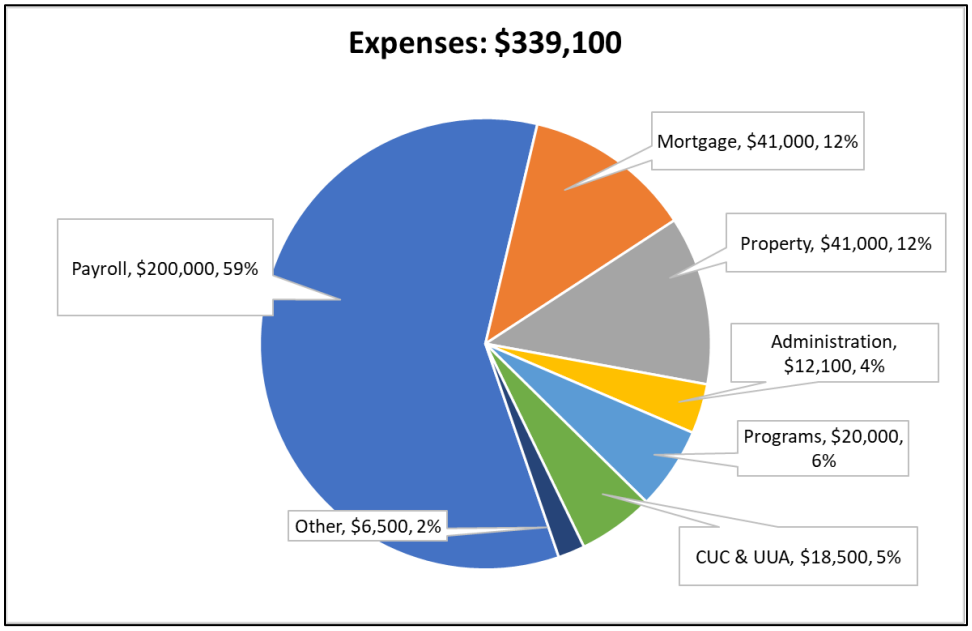
Revenue

- Pledge donations $200,000, 63%
- Other donations $9,500, 3%
- Dividends and interest $8,000, 2%
- Other income $2,200, 1%
- Rentals $100,000, 31%
- Total revenue $319,700, 100%

Expenses

- Payroll $200,000, 59%
- Mortgage $41,000, 12%
- Property $41,000, 12%
- Administration $12,100 4%
- Programs $20,000, 6%
- CUC and UUA $18,500, 5%
- Other $6,500, 2%
- Total expenses $339,100, 100%





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First Unitarian Universalist Church of Winnipeg
June 11, 2023
Summary

Revenue

REVENUE	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Rationale
Pledge Donations	238,000	218,672	225,000	200,000	Stretch target. 194,905 May 14
Open Plate Donations	5,400	6,094	5,000	9,000	8,740 at April 30
Miscellaneous Donations	2,400	6,673	5,000	500	395 at April 30
Endowment Fund Rev	2,710	-	3,000	3,000	3,168 in 2022-2023
Miscellaneous Income	5,340	869	2,500	900	865 at April 30
Interest Income	470	883	500	2,000	2,050 At April 30
Sunday Service Coffee Receipts	1,000	-	500	-	free coffee 999
Fundraising Committee Profit	3,500	9,602	500	1,000	at April 30
Lay Chaplancy revenue	1,200	-	-	-	0 at April 30
Rentals Revenue (Gross in 2023-2024	) 26,000	38,674	45,000	100,000	Stretch target.78,567 at April 30
Adult Programming Income	-	-	-	300	Per APC submission
Marg Benedictson Mem. Rev	2,500	3,899	3,000	3,000	Pending for 2022-2023
Total Operating REVENUE	**288,520**	**2 85,366**	**2 90,000**	**319,700**	

Expenses

EXPENSES	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Rationale
Monthly Mortgage & Loans	41,000	41,000	41,000	41,000	continuing payments
Payroll	172,532	106,574	180,460	200,000	110% of 2022-2023 extrapolated
Administration	18,700	17,855	27,275	12,100	per submission less webmaster
Property Expense	50,174	41,626	59,093	41,000	per sub. less caretaker & capital
Programs Expense	25,420	8,481	41,880	20,000	per submissions less staff.
CUC & UUA Fees	21,450	19,324	20,400	18,500	$18,066 in 2022-2023
Board	2,650	569	2,650	2,000	discretionary/contingency
Share the Plate	2,700	3,047	2,700	4,500	Half open plate donations
Total Operating EXPENSES	334,626	238,476	3 75,458	339,100	
Net Operating Income	**-46,106**	**46,890**	**-85,458**	**-19,400**	

Notes

1. Rentals Revenue shifts from net to gross in 2023-2024.
2. Caretaker, webmaster, rentals, tech, music staff wages all moved to payroll.
3. Net operating savings = $160,000 at April 30. Estimate $140,000 + at June 30. (Can cover deficit.)
4. Deficit not sustainable in long run, but desirable in short run to enable full programming.
5. Critical goal: increase membership by recruitment & retention to support staff and programs sustainably.
6. Note that budgeted deficits in 2020-2021, 2021-2022, and 2022-2023 did not materialize.

Administration and Payroll

Administration

ADMINISTRATION	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Comments
Accountant's Fee	4,500	4,238	4,500	4,500	
Bookkeeper	-	-	9,000	-	volunteer
Office Supplies	1,455	170	1,500	500	
Postage	790	462	850	500	
Photocopier	2,935	2,322	1,000	1,000	copier off lease
Bank Charges	800	441	800	500	
Licenses	140	-	125	200	
Misc Expenses	1,790	724	1,500	500	
Software/Maintenance	1,650	2,654	3,000	3,000	Add Breeze
Website Maintenance	4,640	5,733	5,000	-	move to payroll
Telpay Fees		445		700	
Canada Helps 4% Fees		669		700	
TOTAL ADMIN.	**18,700**	**17,855**	**27,275**	**12,100**	

Payroll

PAYROLL	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024
Minister's Salary	81,972	81,972	83,400	
DLFD Salary	37,362	-	38,000	
Office Administrator	19,000	-	24,000	
Subtotal Salaries	138,334	81,972	145,400	
Minister - Pension	8,197	8,197	8,340	
Minister Prof. Dev.	8,197	7,315	8,340	
Minister Mileage	-	-	-	
DLFD Prof. Dev.	3,736	-	3,800	
DLFD ASS Pro Dev	-	-	-	
DLFD Mileage	-	-	-	
Office Adm. Prof. Dev.	200	-	200	
Workers Comp.	737	189	800	
Other Benefits	3,500	2,498	3,780	
Subtotal Benefits	24,567	18,199	25,260	
CPP	6,159	4,453	6,250	
EI	3,471	1,950	3,550	
Subtotal Empl. Share	9,631	6,404	9,800	
TOTAL PAYROLL	**172,532**	**106,574**	**180,460**	**200,000**

Payroll includes:

- Ministries for Sunday Services, Pastoral Care, Programming, CLFD
- Music program
- Caretaker
- Webmaster
- A/V & Zoom support
- Child care
- Rentals
- Admin support
- Plus CPP, EI, Workers Comp & benefits

Mortgage and Properties

Mortgage

MORTGAGE	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Comments
Mortgage Principal & Interest	41,000	41,000	41,000	41,000	continuing payments
TOTAL MORTGAGE	**41,000**	**41,000**	**41,000**	**41,000**	

Properties

PROPERTIES	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Comments
Telephone	1,841	540	1,841	600	
Internet	1,710	788	1,710	1,200	
Electricity	4,119	2,474	4,200	3,500	
Natural Gas	5,802	5,826	6,000	7,500	
Sewer & Water	1,328	686	1,400	1,400	
Security	871	361	1,000	1,000	
Caretaking	12,000	8,077	13,260		move to payroll
Yard Maintainance	2,012	3,550	2,500	2,500	
Properties Maintainance	5,000	4,307	5,000	5,000	
Supplies	1,302	216	1,300	1,000	
Insurance	12,627	12,984	13,500	15,000	
Street Renewal Levy	842	818	842	842	
House & Furnishings	721	1,000	750	1,000	
TOTAL PROPERTIES	**50,175**	**41,626**	**53,303**	**40,542**	41,000 rounded up

Fundraising and Rentals

Fundraising

FUNDRAISING	Item	Approved 2021-2022	Actual 2021-2022	Approved 2021-2022	Approved 2023-2024	Comments
Revenue	Gift Shop	1,400	835	1,400		
	Service Sales	500	-			
	Yard Sale	2,600	9,107			
	Events & Concessions	0				
	Revenue Subtotal	**4,500**	**9,942**	**1,400**		
Expense	Gift Shop	900	340	900		
	Service Sale	-	-			
	Yard Sale	100				
	Events & Concessions	-	-			
	Expense Subtotal	**1,000**	**340**	**900**		
PROFIT		**3,500**	**9,602**	**500**	**1,000**	999 at April 30

Rentals

RENTAL REV/EXP	Approved 2021-2022	Actual 2021-2022	Approved 2021-2022	Approved 2023-2024	Comments
TOTAL REVENUE	**26,000**	**66,286**	**45,000**	**100,000**	Stretch target. 78,567 at April 30
Event Caretaking					
Event Supervision	5,000	5,803	5,000		
R&R Conting. Fund	1,300	941	2,250		
TOTAL EXPENSE	**6,300**	**6,743**	**7,250**	**12,000**	11,754 at April 30
NET	**19,700**	**59,543**	**37,750**	**88,000**	

Programs

PROGRAMS		Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Comments
Worship	Sunday Services	2,000	1,564	6,540	4,200	honoraria & supplies
	Music Program	14,355	4,857	15,000	500	music & incidentals
	Total Worship	**16,355**	**6,421**	**21,540**	**4,700**	2023-2024 excludes payroll.
Life Span Faith Development	Youth Advisor Support	-		2,500		
	Leadership Scholarship	-		2,500		
	RE supplies	2,100	582	500		curriculum, supplies & training. Excludes payroll for CLFD and childcare.
	RE OWL and Adult	-		1,100		
	Child Care	3,821		3,821		
	LFD Curriculum			1,000		
	Theme-based Ministry	500	433	450		
	Total Life Span Faith Development	**6,421**	**1,015**	**11,871**	**5,000**	
Committees	Lay Chaplaincy	475	30	-		
	Lay Chaplaincy Training	-		-	250	
	Lay Chaplancy Outreach	-		-		
	Stewardship Campaign	150		-		
	Archives	200		200	200	
	Communicator	-		-		

PROGRAMS		Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024	Comments
Committees	Library Committee	-		-	-	
	Communications	50		-		
	Membership	500		-	400	
	Pastoral Care	200	341	510	865	
	Welcoming Congregation	-		-		
	Endowment Trustee Com.	50		-		
	Public Relations	-		-		Need to review & consolidate, cull or restore dormant committee functions.
	Publicity	-		-		
	Global Outreach	-		-		
	Shared Ministry	-		-		
	Adult Programming	400	155	400	800	
	Social Justice/Green Actio	n 419	469	1,500	400	
	Volunteer Resources Com.			550	600	
	AIM	200	50	300	300	
	Special projects & contingency				6,000	
	TOTAL Committees	**2,644**	**1,045**	**3,460**	**9,815**	
TOTAL		**25,420**	**8,481**	**36,871**	**19,515**	Round up to 20,000

Fees and Board of Directors

Fees

FEES	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024
CUC Fees	21,050	18,924	20,000	18,100
UUA Member Fees	400	400	400	400
TOTAL	**21,450**	**19,324**	**20,400**	**18,500**

Board of Directors

BOARD OF DIRECTORS	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Approved 2023-2024
Staff Appreciation - lunch + gifts	150		150	
Congregational PD	0			
Hospitality	0			food
Holiday Message	0			gifts
Retreats	0			discretionary
Board PD	0			contingency
Vision Mission	0			
Program Contingency Fund	2,500		2,500	
TOTAL	**2,650**	**569**	**2,650**	**2,000**