

**BURNSIDE CITY UNITING CHURCH
2023 BUDGET AND COMPARATIVES
DETAILED ANALYSIS AND COMMENTARY**

| Detail | 2021 Actual | 2022 Budget | 2022 Forecast | 2023 Budget | Commentary on assumptions & exceptions |
|--|--------------------|--------------------|----------------------|--------------------|---|
| Income | 398,964 | 382,448 | 413,041 | 441,540 | |
| Offerings | 276,766 | 273,564 | 280,267 | 276,000 | <i>Prudent estimates, allow for 2022 trends to continue</i> |
| Offerings - Loose | 16,087 | 15,000 | 13,528 | 15,000 | <i>Assume no more Covid driven closures</i> |
| Offerings - Envelopes | 52,961 | 42,000 | 41,055 | 39,000 | <i>Anticipate net loss of one or two pledges</i> |
| Offerings - by eGive at UCI | 188,739 | 192,564 | 184,586 | 180,000 | <i>Anticipate net loss of one or two pledges</i> |
| Offerings - by EFT, Tithely & Tyro | 18,979 | 24,000 | 41,098 | 42,000 | <i>Assume new givers continues to support here</i> |
| Interest | 1,066 | 1,080 | 1,315 | 1,560 | <i>Rates of interest have begun to increase</i> |
| Interest Manse Renovation a/c | 266 | 240 | 370 | 480 | |
| Interest Working Account | 800 | 840 | 945 | 1,080 | |
| Donations | 7,184 | 9,000 | 4,254 | 2,400 | |
| General Donations | 2,743 | 9,000 | 2,725 | 2,400 | <i>Typically after funerals, or similar</i> |
| Mission Donations | - | - | - | - | |
| Specific Donations | 4,441 | - | 1,529 | - | <i>eg TV or table tennis table</i> |
| Fees charged | 49,936 | 48,000 | 65,197 | 79,600 | |
| Church Getaway @ Mylor/Big Day In | 6,179 | - | 1,200 | 7,500 | <i>Forecast to expand in 2023, offset by expenses below</i> |
| Kettle Club (was Young Adults/Family Fun @5) | - | - | 1,305 | 1,200 | |
| Passover Meal | | | | | |
| Use of BCUC | 43,758 | 48,000 | 61,802 | 70,000 | <i>Income levels have climbed sharply again in '22</i> |
| Rent charged | 48,806 | 50,804 | 48,903 | 51,740 | |
| Rental Income 380 Portrush Rd | 22,546 | 24,284 | 22,909 | 24,440 | <i>per Facilities Committee/Toop recommendation</i> |
| Rental Income 420 Greenhill Rd | 26,260 | 26,520 | 25,994 | 27,300 | <i>per Facilities Committee/Toop recommendation</i> |
| Rental Income 7 Kennaway St | - | - | - | - | |
| Reimbursements | 1,311 | - | 831 | - | |
| Property Reimb Greenhill | 675 | - | 431 | - | |
| Property reimb Kennaway | - | - | - | - | |
| Property reimb Portrush | 636 | - | 399 | - | |
| Sundry | 99 | - | 181 | 240 | |
| Jobkeeper and other stimulus funding | - | - | - | - | |
| Other Grants | - | - | - | - | |
| Sundry Income | 99 | - | 181 | 240 | |
| Grants from MTF | 13,795 | - | 12,093 | 30,000 | |
| Mission Trust Fund Disbursements | 13,795 | - | 12,093 | 30,000 | <i>(2021 = Foyer, 2022/3 = Connections Co-ordinator)</i> |
| Expense | 409,896 | 431,998 | 412,532 | 472,030 | |
| Salaries | 193,450 | 199,865 | 198,694 | 229,120 | |
| Administrator | 71,356 | 72,745 | 68,852 | 71,500 | <i>Full time since 2020 - supports additional hire income</i> |
| Minister's Discretionary Fund | 33 | 1,000 | 253 | 1,000 | |
| Playgroup Coordinator | 3,993 | 3,840 | 3,694 | 3,840 | |
| Stipend & Allowances - Min 1 | 85,348 | 89,712 | 83,265 | 90,212 | <i>2022 budget was overstated, so smaller increase</i> |
| Stipend & Allowances - Min 2 | - | - | - | - | |

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| Stipend & Allowances - Min 3 | 29,703 | 32,568 | 30,537 | 32,568 | 2022 budget was overstated, so retained |
| Connections/Youth Coordinator | 3,017 | - | 12,093 | 30,000 | Funded by MTF |
| Other personnel costs | 1,032 | 5,500 | 875 | 2,240 | |
| Gifts (for visiting preachers etc) | 209 | 300 | 231 | 300 | |
| Other personnel costs | 434 | - | 161 | 240 | |
| Professional Development | 189 | 1,000 | 249 | 500 | |
| Temporary/contract staff | - | 4,000 | - | 1,000 | Reduced as not required: should be offset elsewhere |
| Visiting preacher - fees & expenses | 200 | 200 | 234 | 200 | |
| Music & Worship | 8,646 | 6,300 | 5,927 | 6,420 | |
| Music - Other | - | - | 56 | 120 | |
| Music Licences (CCLI) | 742 | 1,500 | 1,173 | 1,500 | |
| Other Costs - Minister 1 | - | - | - | - | |
| Other Worship expenses | 1,438 | 1,200 | 836 | 1,200 | |
| Pew Bibles | - | - | - | - | |
| Pianist Contemporary | 5,554 | 3,600 | 3,862 | 3,600 | |
| Resource Worship Teams | 912 | - | - | - | |
| Ministry & Teaching | 11,337 | 5,000 | 6,343 | 16,210 | |
| Church Getaway/ Big Day In | 6,892 | - | 1,263 | 7,450 | Repeat item from 2021, offset by income above |
| Family Fun @ 5 / Sunday FunDay | 89 | - | - | - | |
| Growing Disciples (Alpha) | - | - | - | - | |
| Home Group Materials | 905 | 600 | 799 | 600 | |
| Home Group Mtl/Literature recoveries | - 719 | - 600 | - 370 | - 400 | |
| Junior Church | 1,672 | 1,500 | 1,342 | 1,500 | |
| KCO (63450) | 2,002 | 2,000 | - | - | |
| Kettle Club, Kids Ministry | 376 | 1,200 | 754 | 3,200 | Now includes old KCO allocation |
| Library | 305 | 500 | 223 | 500 | |
| Ministry Events (was FF@5) | | | | | |
| Name Badges | 80 | 500 | 1,250 | 500 | |
| Name Badge recoveries | | | | | |
| Pastoral Care materials | 9 | - | - | - | |
| Playgroup Expenses | 903 | 300 | 603 | 600 | |
| Playgroup Recoveries | - 1,446 | - 1,200 | - 964 | - 1,200 | Help to defray Playgroup co-ordinator salary cost |
| Publications (Chats magazine) | 60 | - | - | - | |
| Young Adults | - | - | - | - | |
| Youth Materials | 209 | 200 | 47 | 200 | |
| Hospitality | 1,562 | 2,500 | 1,313 | 1,300 | Now a net subtotal with contributions offset |
| Hospitality - BCUC - Other | 757 | 500 | 288 | 500 | |
| Hospitality - BCUC events | 1,158 | 1,000 | 446 | 1,000 | |
| Hospitality - general/services | 1,183 | 1,000 | 1,810 | 1,000 | |

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| Morning Tea Contributions | - 1,536 | - | - 1,232 | - 1,200 | |
| Living beyond ourselves | 18,059 | 16,200 | 15,624 | 18,200 | |
| BCUC Cares | 6,326 | 6,000 | 6,000 | 8,000 | Increased to align better with Mission Focus |
| CAP - Christians Against Poverty | 688 | 900 | 225 | 900 | |
| Community Fete expense | - | - | - | - | |
| Emergency Relief Fund | 220 | 300 | 399 | 300 | |
| Mission Focus | 1,450 | 9,000 | 9,000 | 9,000 | |
| Spending MTF Disburse'ts - Mission | 9,375 | - | - | - | (Pacific Womens Ministry - MTF direct in 2022) |
| UCA SA Support | 45,656 | 46,920 | 44,811 | 45,650 | Estimated from 2022 Forecast results |
| Generate (/3D) Net Contribution | 7,503 | 7,200 | 7,364 | 7,500 | |
| Mission & Service Fund | 37,515 | 39,000 | 36,821 | 37,500 | |
| Redress Contribution | 638 | 720 | 626 | 650 | |
| Facilities | 75,936 | 92,140 | 82,941 | 100,750 | |
| Air conditioning | 4,987 | 6,000 | 6,876 | 6,000 | Per Facilities - see detail in that budget |
| Audio, Visual & Lighting | 591 | 4,000 | 1,936 | 2,500 | Per Facilities - see detail in that budget |
| Audio, Visual upgrades, internet streaming | 6,448 | | 2,935 | | 2021 new cameras; 2020 livestreaming equipment |
| Cleaning Expenses | 3,483 | 3,410 | 2,461 | 5,410 | Per Facilities - see detail in that budget |
| Consumables | 412 | 300 | 363 | 300 | |
| Contingency (new item) | | | | - | Previously excluded from adopted budgets (superfluous) |
| Contract Cleaners | 8,400 | 9,000 | 8,490 | 9,360 | Per Facilities - see detail in that budget |
| Electricity & Gas | 11,451 | 13,500 | 9,305 | 11,000 | Reflects impact of solar panels in 2021 and 22 |
| Elevator expenses | 4,468 | 5,500 | 3,235 | 4,200 | Per Facilities - see detail in that budget |
| Kitchen Equip't (was Food Handling & compliance) | - | 120 | 30 | 1,000 | - " - |
| Furniture | 1,789 | 1,800 | 1,450 | 3,000 | - " - |
| Gardens | 805 | 300 | 75 | 1,000 | - " - |
| Health & Safety & compliance | 413 | 100 | 24 | 3,580 | - " - fire safety, test & tag, grease trap etc |
| ICT equipment | 2,529 | 4,200 | 4,443 | 3,000 | Per Facilities - computer network refurb |
| Maintenance - Regulatory | 3,827 | 3,610 | 3,347 | 2,600 | Per Facilities - see detail in that budget |
| Maintenance - Regulatory - water rates | 1,472 | 1,640 | 1,640 | 2,000 | - " - |
| Maintenance & Regulatory - Insurance | 13,797 | 14,100 | 15,205 | 16,700 | Assume uplift as per Facilities |
| Maintenance Church Other | 6,644 | 20,840 | 20,184 | 17,450 | 4 main (\$3k+) projects, plus \$5k on smaller items |
| Minor New Works (new item) | | | | 5,000 | For additions (as opposed to refurbishment etc) |
| Office Equipment & Furnishings | - | 1,000 | 940 | - | |
| Property Management (new item) | - | - | - | 6,650 | Per Facilities - outsource routine supervision/mgt function |
| Solar Panel Installation/The Hut (2022) | - | 2,720 | - | - | - co-ordination of ongoing maintenance/repairs |
| Spending MTF Disburse'ts - Facilities | 4,420 | - | - | - | |
| Manses | 31,319 | 35,640 | 36,549 | 31,120 | Per Facilities - see detail in that budget |
| Greenhill Maintenance | 524 | 2,820 | 2,448 | 2,200 | Mostly deferred to come from accumulated Reserve ins |
| Greenhill regulatory&insurance | 7,302 | 7,600 | 6,381 | 7,000 | \$5k insurance/rates, \$2k management |

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| Kennaway Maintenance | 6,967 | 3,800 | 951 | 3,300 | |
| Kennaway regulatory&insurance | 5,585 | 8,400 | 6,456 | 6,000 | Insurance & rates |
| Portrush maintenance | 3,612 | 4,620 | 11,436 | 5,620 | incl \$3,520 repainting deferred since 2017... |
| Portrush regulatory&insurance | 7,329 | 8,400 | 8,877 | 7,000 | \$5k insurance/rates, \$2k management |
| Administration & finance | 13,901 | 12,933 | 10,454 | 12,020 | |
| Accounting and Auditing | 1,100 | 1,200 | 1,200 | 1,250 | |
| Advertising | 4,086 | 2,000 | 360 | 1,000 | |
| Church Council | 107 | 250 | 547 | 250 | |
| Finance processing fees (Paypal etc) | 437 | 900 | 346 | 500 | |
| Finance software & systems (XERO) | 571 | 756 | 635 | 750 | |
| General software and systems (Elvanto etc) | 1,363 | 1,200 | 1,576 | 1,200 | |
| Internet & Telephone | 2,903 | 3,100 | 2,539 | 3,200 | Per Facilities - see detail in that budget |
| Office Supplies | 2,625 | 2,327 | 1,926 | 2,400 | |
| Photocopier expenses | 1,267 | 1,500 | 1,652 | 1,750 | |
| Photocopier recoveries | - 559 | - 500 | - 388 | - 480 | |
| Sundry Expenses | 0 | 200 | 61 | 200 | |
| Reserves | 9,000 | 9,000 | 9,000 | 9,000 | \$5k church, \$4k manses - will bring to \$62k at year |
| Reserves increases | 9,000 | 9,000 | 9,000 | 9,000 | end unless some of it is applied to deferred work |
| Reserves Increases | 9,000 | 9,000 | 9,000 | 9,000 | during 2023. |
| Grand Total | - 10,933 | - 49,550 | 509 | - 30,490 | |
| | Deficit | Budgeted Deficit | Forecast Surplus | Budgeted Deficit | |

This line by line summary compares the 2023 budget with 2022 forecast and prior Actual results. The adopted budget deficit for 2022 was (49)k,