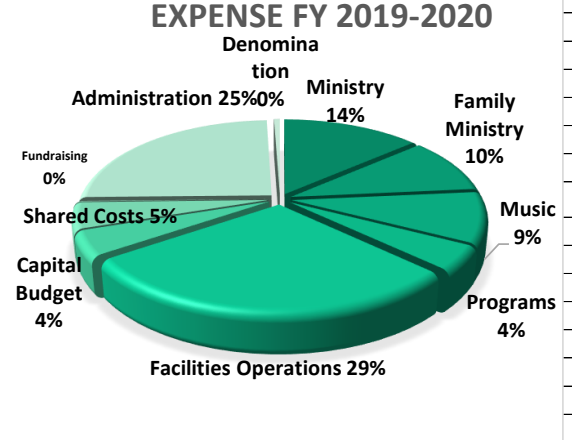
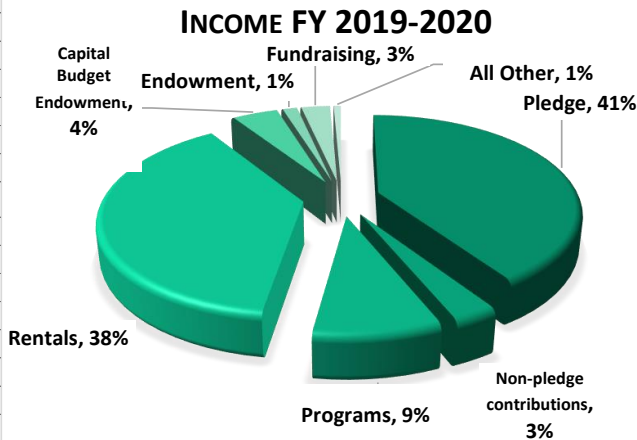


Unitarian Universalist Church of Berkeley
Draft Budget FY2019-2020



UUCB FY19-20 Budget

<u>Income</u>		<u>Income</u>		<u>Expense</u>	
		<u>(000)</u>		<u>(000)</u>	
(1)	Pledge	\$ 471	41%	Ministry	\$ 157 14%
	Non-pledge contributions	35	3%	Family Ministry	114 10%
	Programs	99	9%	Music	104 9%
	Rentals	446	38%	Programs	51 4%
	Capital Budget Endowment	51	4%	Facilities Operations	329 29%
	Endowment	16	1%	Capital Budget	51 4%
	Fundraising	32	3%	Shared Costs	53 5%
	All Other	8	1%	Fundraising	1 0%
				Administration	285 25%
				Denomination	7 1%
	Total Income	\$ 1157	100.0%	Total Expense	\$ 1151 100.0%

Surplus (Deficit) **\$ 6**

Change from FY18-19 to FY19-20

<u>Income</u>		<u>% + / -</u>	<u>Expense</u>	<u>% + / -</u>
Pledge	-\$ 28	-6%	Ministry	\$ 4 3%
Non-pledge contributions	0	0%	Family Ministry	-26 -19%
Programs	62	163%	Music	-23 -18%
Rentals	72	19%	Programs	-5 -9%
Capital Budget Endowment	16	45%	Facilities Operations	36 12%
Endowment	-12	-43%	Bldg Reserve -Ladd Griffith	16 45%
Fundraising	10	45%	Shared Costs	-1 -2%
All Other	0	0%	Fundraising	0 0%
			Administration	144 102%
			Denomination	-26 -80%
Total Income	\$ 120	12%	Total Expense	\$ 118 11%

Notes:

(1) Pledge: Stewardship \$450,000; New member pledges \$21,000

Unitarian Universalist Church of Berkeley
Draft Budget FY 2019-2020
Line Item Details

	H	K	L	M	N	O
1						
2	Unitarian Universalist Church of Berkeley	6,374				
3						
7	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
10						
11	Ministry					
12	Salary and Wages	114,599		2,246	-	
13	Housing	-		-	-	
14	Employee Benefits-Retirement	11,460		225	-	
15	In lieu of FICA	8,767		172	-	
16	Employee Benefits-Health/dental	7,752		976	-	
17	Employee Benefits-Life/Disability	1,905		-	-	
18	Insurance (w/c)	-		-	-	
19	Professional development	11,460		5,571	-	
20				-	-	
21	Additional Ministerial Support	1,000		(5,000)	-	
22	Faith Forward	-		-	-	CS: remove
23				-	-	
24	Intern					
25	Intern minister salary	-		-	-	4 see salaries worksheet
26	Payroll Tax	-		-	-	4 see salaries worksheet
27	Prof expenses	-		-	-	4 see salaries worksheet
28	Employee Benefits-Health/dental	-		-	-	4 see salaries worksheet
29	Employee Benefits-Retirement	-		-	-	4 see salaries worksheet
30	Committee expenses			-	-	
31	Spatz income			-	-	No Intern FY18-19
32	Morgan Income			-	-	No Intern FY18-19
33	Total			-	-	
34	Total Ministry	156,943	-	4,191	-	
35	Family Ministry					
36	Religious Education Event			-	-	
37	Salary and Wages	62,400		16,900	-	4 see salaries worksheet
38	Childcare	18,140		(6,500)	-	4 see salaries worksheet
39		-		-	-	4 see salaries worksheet
40		-		-	-	4 see salaries worksheet
41	Family Ministry Support Staff	-		(32,214)	-	4 see salaries worksheet
42				-	-	
43	Support staff retirement			-	-	
44	Family Ministry			-	-	
45	Housing			-	-	
46	Payroll Taxes	6,162		(1,668)	-	4 see salaries worksheet
47	Workers Comp Insurance	-		-	-	
48	Employee Benefits-Health	4,152		(2,045)	-	4 see salaries worksheet
49	Employee Benefits-Life/Disabil	840		-	-	
50	Employee Benefits-Retirement	6,240		(1,531)	-	4 see salaries worksheet
51	Honoraria/Classes	1,710		-	-	
52	Supplies	6,840		-	-	
53	Printing and copying	950		-	-	
54	Professional development/expenses	6,240		1,105	-	
55	Total Family Ministry	113,674	-	(25,953)	-	-19%
56	Music					
57	Salary and Wages	79,493		(10,460)	-	placeholder depending on allocations by Music
58	Payroll Taxes	6,081		(800)	-	4 see salaries worksheet
59	Employee Benefits-Health/dental	4,152		(6,883)	-	
60	Employee Benefits-Retirement	5,502		(961)	-	

Unitarian Universalist Church of Berkeley
Draft Budget FY 2019-2020
Line Item Details

	H	K	L	M	N	O
7	<u>Account Name</u>	<u>19-20 Expense</u>	<u>19-20 Income</u>	<u>Increase (Decrease) Expense</u>	<u>Increase (Decrease) Revenue</u>	<u>Notes: Assumptions FY19-20</u>
	Consultants/Contractors (services)	2,000		500	-	
61						
62	Guest Musicians for events	-		(750)	-	
63	Professional Subs	2,630		(500)	-	
64	Supplies	1,580		(420)	-	
65	Small Equipment	-		-	-	
66	Yamaha regulation	-		-	-	
67	Gamelan purchase	-		-	-	
68	Equipment repair & maintenance	2,402		(648)	-	
69	Professional development	-		(1,000)	-	
70	Fundraising event expense	-		(1,000)	-	
71	Total Music	103,840	-	(22,922)	-	-18%
72	Programs					
73	Good Neighbor collections		24,000	-	-	
74	Wednesday Night Supper			-	-	
75	Center for Spiritual Developmt/AWP			-	(7,000)	MM: inactive program - placeholder
76	Personal Theology		1,800	-	-	
77	Berkeley Forum		-	-	-	
78	Other Program Income		67,000	-	67,000	Wake Now Our Vision
79	Other Program Income (Summer Forum)		200	-	-	
80	Generation UU			-	-	Inactive
81	Other Program Income		1,000	-	-	
82	Sales - Book Table		1,000	-	-	
83	Sales-Jewelry		-	-	-	
84	Sales - Videos		60	-	-	
85	Sales - Altar Flowers			-	-	
86	Honoraria/Classes (Awakening Wisdom)			(7,000)	-	MM: inactive program - placeholder
87	Honoraria/Classes (Personal Theology)	1,800		-	-	
88	Honoraria/Classes (Social Action)	1,500		-	-	
89	Printing and copying (Pathways)	-		-	-	
90	Postage/mailhouse (Pathways)	-		-	-	
91	Advertising and PR (Pathways)	-		-	-	
92	GA Delegate & Leadership Schl	3,000		-	-	
93	Electricity/gas (Freestone)	-		-	-	
94	Maintenance (Freestone)	-		-	-	
95	Rental/fundraising income	-		-	-	
96	Wednesday Night Supper			-	-	
97	Other Program Committee Exps (Bookstore)	500		-	-	
98	Other Program Committee Exps (Partner	700		-	-	
99	Other Program Committee Exps (Video	100		-	-	
100	Other Program Committee Exps(altar	520		-	-	
101	Other Program Committee Exps	1,300		-	-	
102	Other Program Committee Exps			-	-	
103	Other Program Committee Exps (Chalice	895		150	-	LR: 12/12/2018 request
104	Other Program Committee Exps (Summer	500		-	-	
105	Other Program Committee Exps (Souper	2,800		-	-	RW: 2/1/2019 requests same allocation
106	Community Ministers	1,750		-	-	
107	Social Action (Social Justice Council)	2,000		-	-	BJ: 2/21/2019 requests same allocation
108	Hospitality	6,000	1,500	2,000	1,500	increase budget but collect more donations
109	Humanists	-	-	-	-	
110	Other Program Committee Exps	300		-	-	
111	Partner Church	1,500	1,000	-	-	
112	Village Education Fund	-	-	-	-	

Unitarian Universalist Church of Berkeley
Draft Budget FY 2019-2020
Line Item Details

	H	K	L	M	N	O
7	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
113	Denominational Outreach (Special	-	-	-	-	
114	Denominational Outreach (UUSC)	500	500	-	-	
115	Denominational Outreach	600	600	-	-	
116	Denominational Outreach SKSM	500	500	-	-	
117	Donations to Non-Profit Orgs	24,000		-	-	
118	Total Program	50,765	99,160	(4,850)	61,500	
119	Facilities					
120	Community Use-Space Rental		110,000	-	10,000	use Wake funding to invest in marketing, staffing reorganization
121	Community Use-Instrument Rental			-	-	
122	Cottage Rental		33,600	-	13,600	full year's rental at 2800/mo
123				-	-	
124	Corner office room rental to Good Earth		7,200	-	7,200	small office in main building
125				-	-	
126	Freestone retreat - rent		-	-	-	
127	Freestone retreat - fundraising		-	-	-	
128	Good Earth Pre-school lease		96,600	-	(10,800)	MM: \$1000 per month custodial reduced from prior yr
129	Pine Crest School lease		168,137	-	45,089	lease rate increase plus addition rental of 866 sq.ft for two additional classrooms
130	Pine Crest School-Custodial		-	-	(14,400)	MM: no custodial services
131	Pine Crest School-Utilities, Taxes		15,010	-	6,700	include pro rata taxes and utilities
132	Good Earth School-Utilities, Taxes		15,010	-	15,010	include pro rata taxes and utilities
133	Salary and Wages	143,772		13,668	-	4 see salaries worksheet
134	Payroll Taxes	13,295		5,060	-	4 see salaries worksheet
135	Employee Benefits-Health/dental	12,979		121	-	4 see salaries worksheet
136	Employee Benefits-Retirement	16,077		12,437	-	4 see salaries worksheet
137	Employee Benefits-Life/Disability	640		-	-	
138	Insurance	10,000		-	-	MM: Property insurance portion of package
139	Equipment repair & maintenance	2,000		-	-	
140	Property Taxes (Freestone)	-		-	-	MM: moved to facilities
141	Property Taxes (1 Lawson Rd)	13,400		1,400	-	MM: moved to facilities
142	Building & grounds supplies	20,000		-	-	
143	Kitchen supplies	500		(2,000)	-	AH: update 2/24/2019
144	Building & grounds maintenance	25,000		-	-	contracted repairs and other services
145	Freestone supplies	-		-	-	
146	Electricity	400		-	-	
147	Solar Interest Expense	-		-	-	
148	Brokers Fees (from Prepaid)	9,800		-	-	
149	Gas	15,500		-	-	
150	Garbage	13,500		-	-	
151	Water	12,500		-	-	
152	Fire Monitoring System	15,000		-	-	
153	Facilities Marketing	5,000		5,000	-	listings and other outbound marketing
154	Total Facilities	329,363	445,557	35,686	72,399	
155						
156	Capital Budget					
157	Endowment Transfer Pooled/KD/Quasi		44,508	-	9,794	LR: 13 quarters avg 4%; 80% Ladd Griffith
	Endowment Transfer Lawrence Lecture		6,000	-	6,000	AV improvements funded by Lawrence lecture
158						
159	Capitalized AV equipment purchase	6,000		6,000	-	AV improvements funded by Lawrence lecture

Unitarian Universalist Church of Berkeley
Draft Budget FY 2019-2020
Line Item Details

	H	K	L	M	N	O
	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
7	Building Reserve fund	44,508		9,794	-	Governance policy requires 80% of endowment payout TRNA Ladd Griffith Building Fund
160						
161	Total Capital Budget	50,508	50,508			
162						
163	Shared Costs					
164	Insurance	17,614		839	-	
165	Supplies	4,000		-	-	
166	Small Equipment	2,000		-	-	
167	Printing and copying	1,700		-	-	
168	Equipment leases	8,100		-	-	
169	Equipment Repair/Maintenance	1,600		-	-	
170	Postage	4,500		-	-	
171	Telecommunications/IT	10,000		(2,000)	-	MM review of actual expense this line item FY18-19
172	Staff & volunteer appreciation	1,500		-	-	
173	Other Expense	2,450		-	-	
174	Total Shared Costs	53,464	-	(1,161)	-	
175						
176	Administration					
177	Pledge Income		450,000	-	(34,000)	
178	New member pledges		21,000	-	6,000	focus on new members should expect additional new pledges, 3 additional at \$2k/year
179			-	-	-	
180	Plate collections		14,000	-	-	
181	Other unpledged contributions		5,000	-	-	
182	Bequest Income		1,000	-	-	
183	Endowment Transfer		11,127	-	(12,015)	LR: 13 quarters avg 4%; 80% Ladd Griffith 20% Operating
184	Endowment Transfer Armstrong Garden Fund		5,000	-	-	
185	Budget Augmenting/1st Sundays		-	-	-	
186	Restricted Contrib.-Released		-	-	-	
187	Prior Year Pledge Payments		15,000	-	-	
188	Scrip income		500	-	-	
189	Other Revenue		3,000	-	-	
190	Interest Income-general		2,700	-	-	
191	Income from Trusts		1,755	-	-	
192	UUA Pooled Fund Income		-	-	-	
193	Salary and Wages	177,043		102,007	-	4 see salaries worksheet
194	Payroll Taxes	13,544		6,171	-	4 see salaries worksheet

Unitarian Universalist Church of Berkeley
Draft Budget FY 2019-2020
Line Item Details

	H	K	L	M	N	O
7	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
195	Employee Benefits-Health/dental	6,941		(5,497)	-	4 see salaries worksheet
196	Employee Benefits-Retirement	14,974		8,067	-	4 see salaries worksheet
197	Workers Compensation	9,000		-	-	
198	Accounting Services	33,000		33,000	-	MM: Shining Star @ \$1500 per month; CPA review @ \$15k
199	CT Contingencies	2,500		-	-	
200	Board Contingencies	1,000		-	-	
201	Board Training	-		-	-	
202	Consultants/Contractors	5,000		-	-	
203	Advertising and PR	3,500		-	-	
204	Communications	3,800		-	-	
205	Stewardship	500		-	-	
206	Professional development	500		-	-	
207	Bank Fees	5,600		-	-	
208	Payroll service	4,200		-	-	
209	Other Expense	2,500		-	-	
210	Endowment Committee Expense	1,130		(870)	-	LR: 12/12/2018 request; no Maybeck luncheon this year (alternate every other year)
211	Total Administration	284,732	530,082	142,878	(40,015)	
212	Denomination					
213	UUA Annual Program Dues	4,493		(17,771)	-	20% dues until 2022
214	UUA Pacific Central Dist Dues	2,151		(8,604)	-	20% dues until 2022
215	Total Denomination	6,644	-	(26,375)	-	
216	Fundraising					
217	Fundraising GrUUp Projects		10,000	-	-	
218	Music Events		20,000	-	10,000	
219	Board Event		-	-	-	
220	Other Events		-	-	-	
221	Sales/Donations -Snack Table		-	-	-	
222	Sales - Jewelry		2,000	-	-	
223	Sales - Other		-	-	-	
224	Other Program Committee Exps (Snack		-	-	-	
225	Other Program Committee Exps		-	-	-	
226	Fundraising event expense	1,000		-	-	
227	Fundraising event expense	-		-	-	
228	Total Fundraising	1,000	32,000	-	10,000	
229	Total - Unrestricted	1,150,933	1,157,307	101,494	103,884	
230						
231	Excess (deficit)	6,374		2,390		
232						
233						
234						
235	CHECKSUM SALARIES	-				
236	CheckSUM Benefits	-				
237						

Unitarian Universalist Church of Berkeley
 Draft Budget FY 2019-2020
 Line Item Details

	H	K	L	M	N	O
7	<u>Account Name</u>	<u>19-20 Expense</u>	<u>19-20 Income</u>	<u>Increase (Decrease) Expense</u>	<u>Increase (Decrease) Revenue</u>	<u>Notes: Assumptions FY19-20</u>
238	CHECKSUM PIVOT (CHART TAB)	-				
239						