

# Unitarian Universalist Church of Berkeley

## Notes on Proposed Budget

Congregational Meeting 5/23/21

The follow three pages contain a review of the most recent Congregation-approved budget for this fiscal year (Column 1), Actual amounts spent to date (Column 2), and the categorical Proposed Budget for the fiscal year of July 1, 2021 through June 30, 2022 (Column 3), along with some explanatory comments.

Items of note in the budget:

- Most revenue and expense items have been returned to pre-pandemic levels.
- We have been approved for another forgivable loan from the federal government (\$107,000 in Other Revenue). We do not expect that to be available in future years.
- Personnel costs have increased with the plan to bring on a Ministerial Intern, increase Event Host hours to support Multi-platform services and events, and the implementation of AB5 (wherein most Guest Ministers and Guest Musicians have to be brought on as employees), increasing payroll taxes.
- We expect to be able to pay our full Fair Share to the UUA Annual Program Fund this year.
- Some IT costs have increased in order to replace our broken voice mail system and increase our network capacity to support Multi-platform services and events.
- New line items for our Solar Tax Credit, Widening the Circle of Concern (WCC) Scholarship Fund, and Professional Dues, which are now required for all applicable staff.
- The Board has approved an increase in the Personal Theology budget to allow for additional honorariums for speakers and presenters (increase in Program Committee Expenses).

This categorical budget lumps groupings of expenditures together for ease of understanding and to allow for some flexibility to programs and administration. In addition to all financial documents being available to the entire congregation and reviewed by the Finance Committee, detailed budgets will be also reviewed as follows:

- Capital Projects Budget: Includes Endowment-funded Capital Projects and Ladd Griffith funds, reviewed by Buildings & Grounds Committee & Capital Projects Oversight Committee
- Program Budget: Reviewed by Program Council
- Personnel Budget: Reviewed by Board of Trustees

There will be time during the Budget Presentation at the Congregational Meeting for questions. Please feel free to post your questions in the "Chat" or email me at [ed@uucb.org](mailto:ed@uucb.org) and we will document and share all questions and answers during the meeting, time permitting.

Respectfully submitted,



Tess Snook O'Riva  
Executive Director

