

Changes to Revenue

- Stewardship goal of 20% increase to pledges is not included in this budget draft
- Pledge line includes an additional \$25,000 for new members.
- New Preschool lease full year from partial year increase FY 18-19
- Community Rentals - reduced to reflect actual rentals without marketing
- Armstrong Garden Fund (Endowment) one year supplemental draw to pay 10% of Sr Facilities Coordinator #2
- Fundraising goals reduced to \$10,000 in line with prior two year performance

Changes to Expense

- Total Reduction to wage and benefits: \$63,827
- Eliminate one full time maintenance staff position - already accomplished FY17-18
- Music and RE - reduce support hours by 25% (Music Section Leads \$5274, RE child care 195 hours \$4198)
- Intern - none; increased visiting minister fees \$6000
- No cost of living Wage increase - trade off with increase to health benefits
- Bylaw change: CT Proposes financial review swap with another congregation
5 year cycle: Swap-CPA Review-Swap-CPA Review-Audit \$23,0000 savings FY1819
- No decrease to program budgets (10% would be \$2500)
- Building Reserve Fund (Ladd Griffith Fund) - 60% of Endowment draw
- Legal Services retainer \$8000

Significant risks FY18-19

- Sustainability of UUCB campus and buildings - long term needs vs operational needs
- Community Rentals Income: affect of maintenance issues unknown
- Bylaw change and financial review plan requires Congregational approval

Significant opportunities FY18-19

- Community Rentals: we have capacity. CT will start a committee to develop marketing
- New Member growth potential

Unitarian Universalist Church of Berkeley
DRAFT Budget FY2018-19

	A	B	C	D	E	F	G	H	I
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
54									
55									
57									
58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									

INCOME FY 2018-2019

EXPENSE FY 2018-2019

UUCB FY18-19 Budget					
	Income	Income	Expense	Expense	
(1) Pledge	\$ 495,000	49%	Ministry	\$ 155,307	15%
Non-pledge contributions	35,000	3%	Family Ministry	138,255	13%
Programs	43,160	4%	Music	127,192	12%
Fundraising	28,500	3%	Programs	56,365	5%
(2) Rentals	342,298	34%	Facilities Operations	210,006	20%
Endowment	62,481	6%	Shared Costs	70,783	7%
All Other	7,955	1%	Administration	217,980	21%
			Denomination	33,019	3%
			Fundraising	1,000	0%
			Bldg Reserve -Ladd Griffith	34,714	3%
Total Income	\$ 1,014,394	100.0%	Total Expense	\$ 1,044,620	100.0%
Net surplus (deficit)				\$ (30,226)	

Change from FY16-17 to FY18-19					
	Income	% + / -	Expense	% + / -	
Pledge	-	0%	Ministry	(31,407)	-17%
Non-pledge contributions	(71,939)	-67%	Family Ministry	4,294	3%
Programs	(1,000)	-2%	Music	(3,073)	-2%
Fundraising	(11,500)	-29%	Programs	-	0%
Rentals	(13,244)	-4%	Facilities Operations	(66,585)	-24%
Endowment	4,339	7%	Shared Costs	-	0%
All Other	(6,059)	-43%	Administration	3,544	2%
			Denomination	(1,081)	-3%
			Fundraising	(2,500)	-71%
			Bldg Reserve -Ladd Griffith	11,457	49%
Total Income	\$ (99,403)	-9%	Total Expense	\$ (85,351)	-8%

Notes:
(1) **Pledge:** Stewardship goal is 20% increase to pledges this year's goal - not included in budget draft version
(2) **Rents:** School Rentals \$230,298; Community Rentals \$100,000

Unitarian Universalist Church of Berkeley
Daft Budget FY18-19
Line Item Details

	E	F	G	H	K	L	M	N	O
1									
2				Unitarian Universalist Church of Berkeley					
3									
4									
5									
6									
7	Account	Cc1	Cc2	Account Name	18-19 Expense	18-19 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
9									
10									
11				Ministry					
12	6000	10	U999	Salary and Wages	112,353		-	-	
13	6010	10	U999	Housing	-		-	-	
14	6040	10	U999	Employee Benefits-Retirement	11,235		-	-	
15	6015	10	U999	In lieu of FICA	8,595		-	-	
16	6030	10	U999	Employee Benefits-Health/dental	9,331		160	-	
17	6035	10	U999	Employee Benefits-Life/Disability	1,905		-	-	
18	7000	10	U999	Insurance (w/c)	-		-	-	
19	7110	10	U999	Professional development	5,889		-	-	MM: contract addendum for compensation package redistribution year 2 of 3 FY1819
20		10		Moving expenses 10% of salary UUA guideline - could be less			-	-	
21	7020	10	U999	Additional Ministerial Support	6,000		3,000	-	
22	NEW	10	????	Faith Forward	-		(600)	-	CS: remove
23							-	-	
24				Intern			-	-	
25	6005	15	U500	Intern minister salary	-		(25,000)	-	4 see salaries worksheet
26	6020	15	U500	Payroll Tax	-		(1,913)	-	4 see salaries worksheet
27	6005	15	U500	Prof expenses	-		(1,250)	-	4 see salaries worksheet
28	6030	15	U500	Employee Benefits-Health/dental	-		(3,304)	-	4 see salaries worksheet
29	6040	15	U500	Employee Benefits-Retirement	-		(2,500)	-	4 see salaries worksheet
30	9040	15	U500	Committee expenses	-		-	-	
31		15		Spatz income			-	(4,007)	No Intern FY18-19
32		15		Morgan Income			-	(2,052)	No Intern FY18-19
33				Total			-	-	
34				Total Ministry	155,307	-	(31,407)	(6,059)	
35				Family Ministry			-	-	
36	4235	20	U750	Religious Education Event			-	-	
37	6000	20	U999	Salary and Wages (dfm)	45,500		(11,634)	-	4 see salaries worksheet
38	6000	20	U717	Childcare	24,640		(3,900)	-	4 see salaries worksheet
39	6000	20		RE Summer Lead Teacher (new FY16-17)	-		-	-	4 see salaries worksheet
40	6000	20		RE Coming of Age Teacher (new FY16-17)	-		-	-	4 see salaries worksheet
41	6000	20	U719	Family Ministry Support Staff (12-16 hours/week)	31,200		15,600	-	4 see salaries worksheet
42							-	-	
43		20		Support staff retirement			-	-	
44		20		Family Ministry			-	-	
45	6010	20	U999	Housing			-	-	
46	6020	20	U999	Payroll Taxes	7,753		6	-	4 see salaries worksheet
47		20		Workers Comp Insurance	-		-	-	
48	6030	20	U999	Employee Benefits-Health	5,517		1,665	-	4 see salaries worksheet
49	6035	20	U999	Employee Benefits-Life/Disabil	840		-	-	
50	6040	20	U999	Employee Benefits-Retirement	7,670		2,557	-	4 see salaries worksheet
51	7025	20	U999	Honoraria/Classes	1,800		-	-	
52	7030	20	U999	Supplies	7,200		-	-	

Unitarian Universalist Church of Berkeley
Daft Budget FY18-19
Line Item Details

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	18-19 Expense	18-19 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
53	7040	20	U999	Printing and copying	1,000		-	-	
54	7110	20	U999	Professional development/expenses	5,135		-	-	
55				Total Family Ministry	138,255	-	4,294	-	
56				Music					
57	6000	30	U999	Salary and Wages	86,000		(4,900)	-	
58	6020	30	U999	Payroll Taxes	6,579		(375)	-	4 see salaries worksheet
59	6030	30	U999	Employee Benefits-Health/dental	10,355		2,202	-	
60	6040	30	U999	Employee Benefits-Retirement	6,558		-	-	
61	7020	30	U999	Consultants/Contractors (services)	2,000		-	-	
62	7027	30	U710	Guest Musicians for events	1,000		-	-	
63	7020	30	U713	Asst Org/Section Leader subs	3,200		-	-	
64	7030	30	U999	Supplies	3,200		-	-	
65	7035	30	U999	Small Equipment	-		-	-	
66		30		Yamaha regulation	-		-	-	
67		30		Gamelan purchase	-		-	-	
68	7060	30	U999	Equipment repair & maintenance	3,800		-	-	
69	7110	30	U999	Professional development	3,500		-	-	
70	9800	30	U710	Fundraising event expense	1,000		-	-	
71				Total Music	127,192	-	(3,073)	-	
72				Programs					
73	4030	40	U555	Good Neighbor collections		24,000	-	-	
74	4100	40	U999	Wednesday Night Supper			-	-	
75	4110	40	U615	Center for Spiritual Developmt/AWP		7,000	-	-	MM: inactive program - placeholder
76	4120	40	U625	Personal Theology		1,800	-	-	
77	4130	40	U999	Berkeley Forum		-	-	-	
78	4140	40	U620	Other Program Income		-	-	-	
79	4140	40	U626	Other Program Income (Summer Forum)		200	-	-	
80	9040	40	U565	Generation UU			-	-	Inactive removed
81	4140	40	U999	Other Program Income		6,500	-	-	
82	4810	40	U510	Sales - Book Table		1,000	-	(1,000)	
83	4860	40	U698	Sales-Jewelry		-	-	-	
84	4820	40	U520	Sales - Videos		60	-	-	
85	4830	40	U530	Sales - Altar Flowers			-	-	
86	7025	40	U615	Honoraria/Classes (Awakening Wisdom)	7,000		-	-	MM: inactive program - placeholder
87	7025	40	U625	Honoraria/Classes (Personal Theology)	1,800		-	-	
88	7025	40	U626	Honoraria/Classes (Social Action)	1,500		-	-	
89	7040	40	U640	Printing and copying (Pathways)	-		-	-	
90	7070	40	U640	Postage/mailhouse (Pathways)	-		-	-	
91	7090	40	U640	Advertising and PR (Pathways)	-		-	-	
92	7115	40	U999	GA Delegate & Leadership Schl	3,000		-	-	
93	8030	40	U515	Electricity/gas (Freestone)	-		-	-	
94	8040	40	U515	Maintenance (Freestone)	-		-	-	
95		40	U515	Rental/fundraising income	-		-	-	
96	9000	40	U999	Wednesday Night Supper			-	-	
97	9040	40	U510	Other Program Committee Exps (Bookstore)	500		-	-	
98	9040	40	U520	Other Program Committee Exps (Video sales)	100		-	-	
99	9040	40	U530	Other Program Committee Exps(altar flowers)	520		-	-	
100	9040	40	U570	Other Program Committee Exps (Membership -Inreach)	2,250		-	-	
101	9040	40	U570	Other Program Committee Exps (Membership-Outreach)			-	-	

Unitarian Universalist Church of Berkeley
Daft Budget FY18-19
Line Item Details

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	18-19 Expense	18-19 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
102	9040	40	U575	Other Program Committee Exps (Chalice circles)	745		-	-	
103	9040	40	U626	Other Program Committee Exps (Summer Forum)	500		-	-	
104	9040	40	U635	Other Program Committee Exps (Souper Center)	2,800		-	-	
105	9040	40	xxxx	Community Ministers	1,750		-	-	
106	9040	40	Uxxx	Social Action (Social Justice Council)	2,500		-	-	
107	9040	40	????	Hospitality	4,000		-	-	
108	9040 / 4140	40	U850	Humanists	-	-	-	-	
109	9040	40	U999	Other Program Committee Exps	300		-	-	
110	9040	40	T230	Partner Church	1,500	1,000	-	-	
111		40	T250	Village Education Fund	-	-	-	-	
112	9045	40	T335	Denominational Outreach (Special Collections = 0)	-	-	-	-	
113	9045	40	U650	Denominational Outreach (UUSC)	500	500	-	-	
114	canvas exp	40		Denominational Outreach UULMCA/UUJM	600	600	-	-	
115	canvas exp	40		Denominational Outreach SKSM	500	500	-	-	
116	9050	40	U555	Donations to Non-Profit Orgs	24,000		-	-	
117				Total Program	56,365	43,160	-	(1,000)	
118				Facilities			-	-	
119	4300	50	U680	Community Use-Space Rental		100,000	-	(45,000)	CT: use actual revenues
120	4310	50	U680	Community Use-Instrument Rntal			-	-	
121		50	T120	Freestone retreat - rent		-	-	-	
122		50		Freestone retreat - fundraising		-	-	-	
123	4360	50	U670	Pre-school		105,220	-	31,756	CT: \$32k reduced to reflect only the budgeted difference; does not include custodial or utilities - need these figures
124	4380	50	U665	Pine Crest School lease		119,478	-	-	
125	4390	50	U665	Pine Crest School-Custodial		14,400	-	-	
126	4395	50	U665	Pine Crest School-Utilities		3,200	-	-	
127		50		Additional Revenue - Other School		-	-	-	
128	6000	50	U999	Salary and Wages	83,438		(54,080)	-	4 see salaries worksheet
129	6020	50	U999	Payroll Taxes	6,383		(4,137)	-	4 see salaries worksheet
130	6030	50	U999	Employee Benefits-Health/dental	12,858		(4,168)	-	4 see salaries worksheet
131	6040	50	U999	Employee Benefits-Retirement	9,784		(2,200)	-	4 see salaries worksheet
132	6035	50	U999	Employee Benefits-Life/Disability	640		-	-	
133	7060	50	U999	Equipment repair & maintenance	2,000		-	-	
134	8000	50	U999	Building & grounds supplies	18,000		-	-	
135	8005	50	U999	Kitchen supplies (new account FY16-17)	2,500		-	-	
136	8010	50	U999	Building & grounds maintenance	25,000		-	-	
137		50		Freestone supplies	-		-	-	
138	8030	50	U999	Electricity	303		-	-	
139	????	50	Fac	Building Reserve fund	34,714		11,457	-	Governance policy requires 60% of endowment payout TRNA Ladd Griffith Building Fund
140		50		Solar Interest Expense	-		-	-	
141	????	50		Brokers Fees (from Prepaid)	11,000		5,000	-	\$6k yr 3 of 5 Pine Crest; \$5k yr 2of5 PreSchool
142	8040	50	U999	Gas	10,000		-	-	
143	8050	50	U999	Garbage	10,000		-	-	
144	8060	50	U999	Water	7,100		-	-	
145	8070	50	U999	Fire Monitoring System	11,000		-	-	
146	new	50	U999	Facilities Marketing			(7,000)	-	No marketing - revenues flat; if revenues increase, expense will increase
147				Total Facilities	244,720	342,298	(55,128)	(13,244)	
148				Shared Costs	-	-	-	-	

Unitarian Universalist Church of Berkeley
Daft Budget FY18-19
Line Item Details

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	18-19 Expense	18-19 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
149	7000	60	U999	Insurance	24,000		-	-	
150	7030	60	U999	Supplies	4,000		-	-	
151	7035	60	U999	Small Equipment	2,000		-	-	
152	7040	60	U999	Printing and copying	3,000		-	-	
153	7050	60	U999	Equipment leases	8,100		-	-	
154	7060	60	U999	Equipment Repair/Maintenance	1,600		-	-	
155	7070	60	U999	Postage	4,500		-	-	
156	7080	60	U999	Telecommunications/IT	12,000		-	-	
157	7100	60	U515	Property Taxes (Freestone)	-		-	-	
158	7100	60	U999	Property Taxes (1 Lawson Rd)	7,300		-	-	
159	7120	60	U999	Staff & volunteer appreciation	2,000		-	-	
	7150	60	U999	Other Expense	2,283		-	-	
160									
161				Total Shared Costs	70,783	-	-	-	
162									
163				Administration					
164	4000	80	U999	Pledge Income		470,000	-	-	No pledge increase conservative budget
165	4010	80	U999	New member pledges		25,000	-	-	
				Faith, Hope & Charity - budget gap remaining from canvas			-	(36,000)	budget gap: reduced to zero FY1819
166									
167	4020	80	U999	Plate collections		14,000	-	-	
168	4040	80	U999	Other unpledged contributions		5,000	-	(35,939)	reduced to historic amount
169	4050	80	U999	Bequest Income		1,000	-	-	
	4080	80	U999	Endowment Transfer		57,856	-	(286)	MM: 13 quarters avg 4%
170									
	4080	80	U999	Endowment Transfer Armstrong Garden Fund		4,625	-	4,625	MM: Fund 10% of Sr Facilities Coord #2
171									
	4070	80	U999	Budget Augmenting/1st Sundays		-	-	-	none
172									
173	4090	80	T120	Restricted Contrib.-Released		-	-	-	
	4099	80	U999	Prior Year Pledge Payments		15,000	-	-	Leave as is FY1718
174									
175	4880	80	U999	Scrip income		500	-	-	
176	4890	80	U999	Other Revenue		3,000	-	-	
177	4900	80	U999	Interest Income-general		2,700	-	-	
178	4933	80	U999	Income from Trusts		1,755	-	-	
179	4938	80	U999	UUA Pooled Fund Income		-	-	-	
180	6000	80	U999	Salary and Wages	134,888		11,900	-	4 see salaries worksheet
181	6020	80	U999	Payroll Taxes	10,319		910	-	4 see salaries worksheet
182	6030	80	U999	Employee Benefits-Health/dental	15,185		3,244	-	4 see salaries worksheet
183	6040	80	U999	Employee Benefits-Retirement	13,488		1,190	-	4 see salaries worksheet
184	6050	80	U999	Workers Compensation	9,000		-	-	
	7010	80	U999	Accounting Services			(23,000)	-	CT: recommending swap review with other church
185									
186	9040	80	U999	CT Contingencies	2,500		-	-	
187	9040	80	U999	Board Contingencies	1,000		-	-	BOT budget request; CT cut \$1k
188	TBD	80	U999	Board Training	-		-	-	
189	7020	80	U999	Consultants/Contractors	8,000		8,000	-	Legal services retainer
190	7090	80	U999	Advertising and PR	3,500		-	-	
	7080	80	U999	Communications	3,800		-	-	
191									

Unitarian Universalist Church of Berkeley
 Draft Budget FY18-19
 Line Item Details

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	18-19 Expense	18-19 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
192	9040	80	U375	Stewardship	2,500		-	-	
193	7110	80	U999	Professional development	1,500		-	-	
194	7140	80	U999	Bank Fees	5,000		-	-	
195	7155	80	U999	Payroll service	3,800		-	-	
196	7150	80	U999	Other Expense	1,500		-	-	MM: \$6k broker fees GL posted here budgeted in facilities
197	9040	80	U610	Endowment Committee Expense	2,000		1,300	-	LR: requested \$2k 2/3/18
198				Total Administration	217,980	600,436	3,544	(67,600)	
199				Denomination					
200	7160	80	U999	UUA Annual Program Dues	22,264		(729)	-	
201	7170	80	U999	UUA Pacific Central Dist Dues	10,755		(352)	-	
202				Total Denomination	33,019	-	(1,081)	-	89 * 371
203				Fundraising					
204	4200	90	U700	Fundraising GrUUp Projects		10,000	-	(12,500)	
205	4210	30	U710	Music Events		17,000	-	5,000	
206	4230	90	U730	Board Event		-	-	-	
207	4240	90	U750	Other Events		-	-	-	
208	4850	90	U656	Sales/Donations -Snack Table		-	-	(2,500)	
209	4860	90	U698	Sales - Jewelry		1,500	-	(1,500)	
210	4860	90	U999	Sales - Other		-	-	-	
211	9040	90	U655	Other Program Committee Exps (Snack table)		-	(2,500)	-	
212	9040	90	U999	Other Program Committee Exps		-	-	-	
213	9800	90	U700	Fundraising event expense	1,000		-	-	
214	9800	90	U999	Fundraising event expense			-	-	
215				Total Fundraising	1,000	28,500	(2,500)	(11,500)	
216					1,044,620	1,014,394	(85,351)	(99,403)	
217				Total - Unrestricted					
218				Excess (deficit)	(30,226)		(14,052)		
219									
220									
221									
222				CHECKSUM SALARIES	-				
223				CheckSUM Benefits	0				
224									
225				CHECKSUM PIVOT (CHART TAB)	-				
226									