

Changes to Revenue

- Stewardship modest \$14k increase in pledges in FY18-19
- Budget Surplus - modest but significant at \$5,107
- Cottage rental partial year \$20,000 - staff no longer required to live on site
- Pledge line includes \$15,000 for new members (not signed yet for FY18-19 canvas)
- 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 wages: \$81,356
- Part Time Business Administrator position vacant FY18-19
- Fill in Custodial Staff approx 10 hours per week as needed
- Eliminate one full time maintenance staff position - already accomplished FY17-18
- Other savings: @ \$5k per program in expense reduction RE & Music
 - RE reduce child care hours 25%; reduction did not adversely impact RE operations
 - Music chose to reduce operating expenses instead of 25% of section leads
- Net increase to RE expense due to reorganization and eligibility for retirement benefits
- No Intern > visiting minister fees to \$6000, net expense reduced (after adjusting for supplemental revenues) \$27,903
- No cost of living Wage increase - trade off with increase to health benefits
- Governance Policy change: financial review swap with another congregation
 - 5 year cycle: Swap-CPA Review-Swap-CPA Review-Audit \$23,000 savings FY1819
- Building Reserve - Ladd Griffith Fund: 60% of Endowment draw, \$31,417 (increased from 40% in FY17-18)
- Facilities Expense increases \$20,498 (utilities)
- Property Tax Increase - cottage loses exemption as rental
- Legal Services retainer \$5000

Significant risks FY18-19

- Sustainability of UUCB campus and buildings - long term needs vs operational needs
- Community Rentals Income: affect of maintenance issues unknown
- Board of Trustees Governance Policy change: financial review requires planning, UUCB volunteer group and buy in from a like sized church for swap.

Significant opportunities FY18-19

- Community Rentals: we have capacity. Marketing Committee is being developed by CT with BOT
- New Member growth potential

Unitarian Universalist Church of Berkeley
 Congregation Approved (May 20, 2018) 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 FY18-19
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	6,776		(2,395)	-	
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 compensation package redistribution year 2 of 3 FY1819
20		10					-	-	
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	152,752	-	(33,962)	(6,059)	
35				Family Ministry			-	-	
36	4235	20	U750	Religious Education Event	-		-	-	
37	6000	20	U999	Salary and Wages	45,500		(11,634)	-	4 see salaries worksheet
38	6000	20	U717	Childcare	24,640		(3,900)	-	4 see salaries worksheet
39	6000	20			-		-	-	4 see salaries worksheet
40	6000	20			-		-	-	4 see salaries worksheet
41	6000	20	U719	Family Ministry Support Staff	32,214		16,614	-	4 see salaries worksheet
42			RE				-	-	
43		20		Support staff retirement	-		-	-	
44		20		Family Ministry	-		-	-	
45	6010	20	U999	Housing	-		-	-	
46	6020	20	U999	Payroll Taxes	7,830		83	-	4 see salaries worksheet
47		20		Workers Comp Insurance	-		-	-	
48	6030	20	U999	Employee Benefits-Health	6,197		2,345	-	4 see salaries worksheet
49	6035	20	U999	Employee Benefits-Life/Disabil	840		-	-	
50	6040	20	U999	Employee Benefits-Retirement	7,771		2,658	-	4 see salaries worksheet
51	7025	20	U999	Honoraria/Classes	1,710		(90)	-	MC: 4.4.18
52	7030	20	U999	Supplies	6,840		(360)	-	MC: 4.4.18
53	7040	20	U999	Printing and copying	950		(50)	-	MC: 4.4.18

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8									
54	7110	20	U999	Professional development/expenses	5,135		-	-	MC: 4.4.18
55				Total Family Ministry	139,627	-	5,666		
56				Music					
57	6000	30	U999	Salary and Wages	89,953		(947)	-	
58	6020	30	U999	Payroll Taxes	6,881		(73)	-	4 see salaries worksheet
59	6030	30	U999	Employee Benefits-Health/dental	11,035		2,882	-	
60	6040	30	U999	Employee Benefits-Retirement	6,463		(95)	-	
61	7020	30	U999	Consultants/Contractors (services)	1,500		(500)	-	BB: request \$1500;
62	7027	30	U710	Guest Musicians for events	750		(250)	-	
63	7020	30	U713	Asst Org/Section Leader subs	3,130		(70)	-	
64	7030	30	U999	Supplies	2,000		(1,200)	-	
65	7035	30	U999	Small Equipment	-		-	-	
66		30		Yamaha regulation	-		-	-	
67		30		Gamelan purchase	-		-	-	
68	7060	30	U999	Equipment repair & maintenance	3,050		(750)	-	
69	7110	30	U999	Professional development	1,000		(2,500)	-	
70	9800	30	U710	Fundraising event expense	1,000		-	-	
71				Total Music	126,762	-	(3,503)		
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	-	-	GM: no change
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
81	4140	40	U999	Other Program Income		1,000	-	(5,500)	MM: reduced to \$1000 inline with 17-18 actual
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		-	-	GM: no change
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		-	-	MM: CT requested reduction to \$2,000
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	U230	Other Program Committee Exps (Partner Church)	700		700	-	
99	9040	40	U520	Other Program Committee Exps (Video sales)	100		-	-	
100	9040	40	U530	Other Program Committee Exps(altar flowers)	520		-	-	
101	9040	40	U570	Other Program Committee Exps (Membership -Inreach)	1,300		(950)	-	PH: google docs submitted; mm add \$1k

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102	9040	40	U570	Other Program Committee Exps (Membership-Outreach)			-	-	
103	9040	40	U575	Other Program Committee Exps (Chalice circles)	745		-	-	
104	9040	40	U626	Other Program Committee Exps (Summer Forum)	500		-	-	DH: confirmed 4/28/18
105	9040	40	U635	Other Program Committee Exps (Souper Center)	2,800		-	-	BJ: continue this program
106	9040	40	xxxx	Community Ministers	1,750		-	-	SM: no change (half of 1718 request)
	9040	40	Uxxx	Social Action {Social Justice Council}	2,000		(500)	-	BJ: CCISCO dues discontinued; \$500 remains unspecified SJ project
107									
108	9040	40	????	Hospitality	4,000		-	-	
109	9040 / 4140	40	U850	Humanists	-	-	-	-	
110	9040	40	U999	Other Program Committee Exps	300		-	-	
111	9040	40	T230	Partner Church	1,500	1,000	-	-	
112		40	T250	Village Education Fund	-	-	-	-	
113	9045	40	T335	Denominational Outreach (Special Collections = 0)	-	-	-	-	
114	9045	40	U650	Denominational Outreach (UUSC)	500	500	-	-	
115	canvas exp	40		Denominational Outreach UULMCA/UUJM	600	600	-	-	
116	canvas exp	40		Denominational Outreach SKSM	500	500	-	-	
117	9050	40	U555	Donations to Non-Profit Orgs	24,000		-	-	
118				Total Program	55,615	37,660	(750)	(6,500)	
119				Facilities			-	-	
120	4300	50	U680	Community Use-Space Rental		100,000	-	(45,000)	CT: use actual revenues 16-17
121	4310	50	U680	Community Use-Instrument Rntal			-	-	
122		50		Cottage Rental		20,000	-	20,000	MM: 8 months x \$2500
123		50	T120	Freestone retreat - rent		-	-	-	
124		50		Freestone retreat - fundraising		-	-	-	
125	4360	50	U670	Pre-school		107,400	-	33,936	MEM: updated 4/12/18
126	4380	50	U665	Pine Crest School lease		123,048	-	3,570	MEM: increased rent December 2018 from \$10,079 to \$10,379
127	4390	50	U665	Pine Crest School-Custodial		14,400	-	-	MEM: no change
128	4395	50	U665	Pine Crest School-Utilities		8,310	-	5,110	MEM: updated 4/11/18
129		50		Additional Revenue - Other School		-	-	-	
130	6000	50	U999	Salary and Wages	107,640		(29,878)	-	4 see salaries worksheet
131	6020	50	U999	Payroll Taxes	8,235		(2,285)	-	4 see salaries worksheet
132	6030	50	U999	Employee Benefits-Health/dental	12,858		(4,168)	-	4 see salaries worksheet
133	6040	50	U999	Employee Benefits-Retirement	3,640		(8,344)	-	4 see salaries worksheet
134	6035	50	U999	Employee Benefits-Life/Disability	640		-	-	
135	7060	50	U999	Equipment repair & maintenance	2,000		-	-	no change
136	8000	50	U999	Building & grounds supplies	20,000		2,000	-	MEM: updated 4/4/18
137	8005	50	U999	Kitchen supplies (new account FY16-17)	2,500		-	-	no change
138	8010	50	U999	Building & grounds maintenance	25,000		-	-	no change
139		50		Freestone supplies	-		-	-	
140	8030	50	U999	Electricity	400		98	-	MEM: updated 4/4/18
141	????	50	Fac	Building Reserve fund	34,714		11,457	-	Governance policy requires 60% of endowment payout TRNA Ladd Griffith Building Fund
142		50		Solar Interest Expense	-		-	-	
143	????	50		Brokers Fees (from Prepaid)	9,800		3,800	-	MEM: updated 4/4/18; \$6k yr 3 of 5 Pine Crest; \$5k yr 2of5 PreSchool
144	8040	50	U999	Gas	15,500		5,500	-	MEM: updated 4/11/18
145	8050	50	U999	Garbage	13,500		3,500	-	MEM: updated 4/11/18
146	8060	50	U999	Water	12,500		5,400	-	MEM: updated 4/11/18
147	8070	50	U999	Fire Monitoring System	15,000		4,000	-	MEM: updated 4/11/18
148	new	50	U999	Facilities Marketing			(7,000)	-	No marketing - revenues flat; if revenues increase, expense will increase

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8									
149				Total Facilities	283,927	373,158	(15,921)	17,616	
150				Shared Costs	-	-	-	-	
151	7000	60	U999	Insurance	26,775		2,775	-	MM: 4/7/18 FY1718 \$25,500; Est 5% increase
152	7030	60	U999	Supplies	4,000		-	-	AGS: received 4.4.18
153	7035	60	U999	Small Equipment	2,000		-	-	AGS: received 4.4.18
154	7040	60	U999	Printing and copying	1,700		(1,300)	-	AGS: received 4.4.18
155	7050	60	U999	Equipment leases	8,100		-	-	AGS: received 4.4.18
156	7060	60	U999	Equipment Repair/Maintenance	1,600		-	-	AGS: received 4.4.18
157	7070	60	U999	Postage	4,500		-	-	AGS: received 4.4.18
158	7080	60	U999	Telecommunications/IT	12,000		-	-	unknown: in process
159	7100	60	U515	Property Taxes (Freestone)	-		-	-	
160	7100	60	U999	Property Taxes (1 Lawson Rd)	12,000		4,700	-	AGS: 4/6/18 PT increase both schools are for profit
161	7120	60	U999	Staff & volunteer appreciation	1,500		(500)	-	AGS: received 4.4.18
162	7150	60	U999	Other Expense	2,450		168	-	AGS: received 4.4.18
163				Total Shared Costs	76,625	-	5,843	-	
164									
165				Administration					
166	4000	80	U999	Pledge Income		484,000	-	14,000	MM: includes increase \$14k
167	4010	80	U999	New member pledges		15,000	-	(10,000)	LL email reduced to a more conservative figure per LL calculations
168				Faith, Hope & Charity - budget gap remaining from canvas		-	-	(36,000)	Faith Hope and Charity: \$0 x 371 members
169	4020	80	U999	Plate collections		14,000	-	-	
170	4040	80	U999	Other unpledged contributions		5,000	-	(35,939)	MM: reduced to historic amount
171	4050	80	U999	Bequest Income		1,000	-	-	
172	4080	80	U999	Endowment Transfer		57,856	-	(286)	MM: 13 quarters avg 4%
173	4080	80	U999	Endowment Transfer Armstrong Garden Fund		5,000	-	5,000	MM: Fund @ 10% of Sr Facilities Coord #2
174	4070	80	U999	Budget Augmenting/1st Sundays		-	-	-	none
175	4090	80	T120	Restricted Contrib.-Released		-	-	-	
176	4099	80	U999	Prior Year Pledge Payments		15,000	-	-	MM: estimated late pledge payments based on history
177	4880	80	U999	Scrip income		500	-	-	
178	4890	80	U999	Other Revenue		3,000	-	-	
179	4900	80	U999	Interest Income-general		2,700	-	-	
180	4933	80	U999	Income from Trusts		1,755	-	-	
181	4938	80	U999	UUA Pooled Fund Income		-	-	-	
182	6000	80	U999	Salary and Wages	96,377		(26,611)	-	4 see salaries worksheet
183	6020	80	U999	Payroll Taxes	7,373		(2,036)	-	4 see salaries worksheet
184	6030	80	U999	Employee Benefits-Health/dental	12,438		497	-	4 see salaries worksheet
185	6040	80	U999	Employee Benefits-Retirement	6,907		(5,391)	-	4 see salaries worksheet
186	6050	80	U999	Workers Compensation	9,000		-	-	
187	7010	80	U999	Accounting Services			(23,000)	-	CT: recommending swap review with other church
188	9040	80	U999	CT Contingencies	2,500		-	-	no change
189	9040	80	U999	Board Contingencies	1,000		-	-	BOT budget request; CT cut \$1k
190	TBD	80	U999	Board Training	-		-	-	
191	7020	80	U999	Consultants/Contractors	5,000		5,000	-	Legal services retainer
192	7090	80	U999	Advertising and PR	3,500		-	-	AGS: received 4.4.18

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8									
193	7080	80	U999	Communications	3,800		-	-	AGS: received 4.4.18
194	9040	80	U375	Stewardship	500		(2,000)	-	MM: reduced from FY1718 \$2500 not spent
195	7110	80	U999	Professional development	500		(1,000)	-	
196	7140	80	U999	Bank Fees	5,600		600	-	MEM: updated 4/11/18
197	7155	80	U999	Payroll service	4,200		400	-	MEM: updated 4/11/18
198	7150	80	U999	Other Expense	2,500		1,000	-	AGS: received 4.4.18; MM: \$6k broker fees GL posted here budgeted in facilities
199	9040	80	U610	Endowment Committee Expense	2,000		1,300	-	LR: requested \$2k 2/3/18
				Total Administration	163,195	604,811	(51,241)	(63,225)	
200									
201				Denomination					
202	7160	80	U999	UUA Annual Program Dues	22,264		(729)	-	MM adjusted for 18-19 proportionate to prior
203	7170	80	U999	UUA Pacific Central Dist Dues	10,755		(352)	-	MM adjusted for 18-19 proportionate to prior
204				Total Denomination	33,019	-	(1,081)	-	89 * 371
205				Fundraising					
206	4200	90	U700	Fundraising GrUUp Projects		10,000	-	(12,500)	
207	4210	30	U710	Music Events		10,000	-	(2,000)	BB: realistic goal at \$10k
208	4230	90	U730	Board Event		-	-	-	
209	4240	90	U750	Other Events		-	-	-	
210	4850	90	U656	Sales/Donations -Snack Table		-	-	(2,500)	
211	4860	90	U698	Sales - Jewelry		2,000	-	(1,000)	
212	4860	90	U999	Sales - Other		-	-	-	
213	9040	90	U655	Other Program Committee Exps (Snack table)		-	(2,500)	-	
214	9040	90	U999	Other Program Committee Exps		-	-	-	
215	9800	90	U700	Fundraising event expense		1,000	-	-	
216	9800	90	U999	Fundraising event expense		-	-	-	
217				Total Fundraising	1,000	22,000	(2,500)	(18,000)	
218				Total - Unrestricted	1,032,522	1,037,629	(97,449)	(76,168)	
219									
220				Excess (deficit)	5,107		21,281		
221									
222									
223									
224				CHECKSUM SALARIES	-				
225				CheckSUM Benefits	(0)				
226									
227				CHECKSUM PIVOT (CHART TAB)	-				
228									