

Unitarian Universalist Church of Berkeley
Budget FY17-18
CONGREGATION APPROVED AS AMENDED 5.21.2017

	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	17-18 Expense	17-18 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		(1,647)	-	
13	6010	10	U999	Housing	-		-	-	
14	6040	10	U999	Employee Benefits-Retirement	11,235		(165)	-	
15	6015	10	U999	In lieu of FICA	8,595		(126)	-	
16	6030	10	U999	Employee Benefits-Health/dental	9,171		2,838	-	
17	6035	10	U999	Employee Benefits-Life/Disability	1,905		-	-	
18	7000	10	U999	Insurance (w/c)	-		-	-	
	7110	10	U999	Professional development	5,889		(5,511)	-	MM: pending contract addendum for compensation package redistribution
19									
20		10		Moving expenses 10% of salary UUA guideline - could be less			(11,000)	-	MM: settled co ministry, no expense
21	7020	10	U999	Additional Ministerial Support	3,000		(10,000)	-	MM: changed pending Minister's budget
22	NEW	10	????	Faith Forward	600		600	-	Co-Minster's request
23							-	-	
24				Intern			-	-	
25	6005	15	U500	Intern minister salary	25,000		25,000	-	4 see salaries worksheet
26	6020	15	U500	Payroll Tax	1,913		1,913	-	4 see salaries worksheet
27	6005	15	U500	Prof expenses	1,250		1,250	-	4 see salaries worksheet
28	6030	15	U500	Employee Benefits-Health/dental	3,304		3,304	-	4 see salaries worksheet
29	6040	15	U500	Employee Benefits-Retirement	2,500		2,500	-	4 see salaries worksheet
30	9040	15	U500	Committee expenses			-	-	
31		15		Spatz income		4,007	-	4,007	
32		15		Morgan Income		2,052	-	2,052	
33				Total			-	-	
34				Total Ministry	186,715	6,059	8,955	6,059	
35				Family Ministry			-	-	
36	4235	20	U750	Religious Education Event			-	-	
37	6000	20	U999	Salary and Wages (dfm)	57,134		(87)	-	4 see salaries worksheet
38	6000	20	U717	Childcare	28,540		5,165	-	4 see salaries worksheet
39	6000	20		RE Summer Lead Teacher {new FY16-17}	-		(1,200)	-	4 see salaries worksheet
40	6000	20		RE Coming of Age Teacher {new FY16-17}	-		(2,700)	-	4 see salaries worksheet
41	6000	20	U719	Family Ministry Support Staff (12-16 hours/week)	15,600		2,870	-	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	7,747		309	-	4 see salaries worksheet
47		20		Workers Comp Insurance	-		-	-	
48	6030	20	U999	Employee Benefits-Health	3,852		128	-	4 see salaries worksheet
49	6035	20	U999	Employee Benefits-Life/Disabil	840		-	-	
50	6040	20	U999	Employee Benefits-Retirement	5,113		(609)	-	4 see salaries worksheet
51	7025	20	U999	Honoraria/Classes	1,800		-	-	FM no change

Unitarian Universalist Church of Berkeley
Budget FY17-18
CONGREGATION APPROVED AS AMENDED 5.21.2017

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	17-18 Expense	17-18 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
52	7030	20	U999	Supplies	7,200		-	-	FM no change
53	7040	20	U999	Printing and copying	1,000		-	-	FM no change
54	7110	20	U999	Professional development/expenses	5,135		-	-	FM: Kristin will submit
55				Total Family Ministry	133,961	-	3,876	-	
56				Music					
57	6000	30	U999	Salary and Wages	90,900		1,600	-	
58	6020	30	U999	Payroll Taxes	6,954		(484)	-	4 see salaries worksheet
59	6030	30	U999	Employee Benefits-Health/dental	8,153		566	-	
60	6040	30	U999	Employee Benefits-Retirement	6,558		64	-	
61	7020	30	U999	Consultants/Contractors (services)	2,000		200	-	BB budget submitted
62	7027	30	U710	Guest Musicians for events	1,000		100	-	BB budget submitted
63	7020	30	U713	Asst Org/Section Leader subs	3,200		300	-	BB budget submitted
64	7030	30	U999	Supplies	3,200		200	-	BB budget submitted
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		(1,050)	-	
70	9800	30	U710	Fundraising event expense	1,000		-	-	
71				Total Music	130,265	-	1,496	-	
72				Programs					
73	4030	40	U555	Good Neighbor collections		24,000	-	-	
74	4100	40	U999	Wednesday Night Supper			-	(16,000)	CT: eliminate TNS and Vespers
	4110	40	U615	Center for Spiritual Developmt/AWP		7,000	-	-	MM: inactive program - placeholder
75									
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			(300)	(300)	Inactive removed
81	4140	40	U999	Other Program Income		6,500	-	-	
82	4810	40	U510	Sales - Book Table		2,000	-	(1,000)	MM: book table sales 1617 \$1000 ytd 1/31/17
83	4860	40	U698	Sales-Jewelry		-	-	-	
84	4820	40	U520	Sales - Videos		60	-	-	
85	4830	40	U530	Sales - Altar Flowers			-	-	
	7025	40	U615	Honoraria/Classes (Awakening Wisdom)	7,000		-	-	MM: inactive program - placeholder
86									
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		-	-	BOT budget request \$4000; CT reduced
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			(16,000)	-	CT: eliminate TNS and Vespers
	9040	40	U510	Other Program Committee Exps (Bookstore)	500		(1,500)	-	MM: book table purchases 1617 \$0 (membership t shirts for outreach)
97									
98	9040	40	U520	Other Program Committee Exps (Video sales)	100		-	-	
99	9040	40	U530	Other Program Committee Exps(altar flowers)	520		-	-	

Unitarian Universalist Church of Berkeley
Budget FY17-18
CONGREGATION APPROVED AS AMENDED 5.21.2017

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	17-18 Expense	17-18 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
100	9040	40	U570	Other Program Committee Exps (Membership -Inreach)	2,250		965	-	LM budget request
101	9040	40	U570	Other Program Committee Exps (Membership-Outreach)			(2,515)	-	
102	9040	40	U575	Other Program Committee Exps (Chalice circles)	745		-	-	LR Budget request
103	9040	40	U626	Other Program Committee Exps (Summer Forum)	500		-	-	
104	9040	40	U635	Other Program Committee Exps (Souper Center)	2,800		-	-	RW Budget request
105	9040	40	xxxx	Community Ministers	1,750		1,750	-	SM Budget request; CT cut \$1500
106	9040	40	Uxxx	Social Action (Social Justice Council)	2,500		-	-	RW Budget request
107	9040	40	????	Hospitality	4,000		4,000	-	
108	9040 / 4140	40	U850	Humanists	-	-	(500)	(2,350)	Humanist have discontinued donation request
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	44,160	(14,100)	(19,650)	
118				Facilities					
119	4300	50	U680	Community Use-Space Rental		145,000	-	(33,000)	MEM budget request: \$100k; MM: \$120k; CT discussed with MEM present agreed to bump this to \$145k
120	4310	50	U680	Community Use-Instrument Rntal			-	-	
121		50	T120	Freestone retreat - rent			-	-	
122		50		Freestone retreat - fundraising			-	-	
123	4360	50	U670	Skytown Pre-school		73,464	-	12,244	MEM budget request
124	4380	50	U665	Pine Crest School lease		119,478	-	5,478	MEM budget request
125	4390	50	U665	Pine Crest School-Custodial		14,400	-	(1,543)	MM: was \$15,943, reduced to actual FY1617
126	4395	50	U665	Pine Crest School-Utilities		3,200	-	(1,600)	MM: was \$4800, reduced to actual FY1617
127		50		Additional Revenue - Other School			-	-	
128	6000	50	U999	Salary and Wages	137,518		19,380	-	4 see salaries worksheet
129	6020	50	U999	Payroll Taxes	10,520		1,482	-	4 see salaries worksheet
130	6030	50	U999	Employee Benefits-Health/dental	17,026		(888)	-	4 see salaries worksheet
131	6040	50	U999	Employee Benefits-Retirement	11,984		3,141	-	4 see salaries worksheet
132	6035	50	U999	Employee Benefits-Life/Disability	640		-	-	
133	7060	50	U999	Equipment repair & maintenance	2,000		-	-	MEM budget request
134	8000	50	U999	Building & grounds supplies	18,000		3,000	-	MEM budget request
135	8005	50	U999	Kitchen supplies (new account FY16-17)	2,500		-	-	MEM budget request
136	8010	50	U999	Building & grounds maintenance	25,000		2,000	-	MEM budget request
137		50		Freestone supplies			-	-	
138	8030	50	U999	Electricity	303		28	-	MEM budget request revised
139	????	50	Fac	Building Reserve fund	23,257		(16,743)	-	Governance policy requires 40% of endowment payout
140		50		Solar Interest Expense			-	-	
141	????	50		Brokers Fees (from Prepaid)	6,000		1,000	-	MEM budget request \$5k; AGS budget request \$6k same line item FY1617 this posted to 7150-80-U999
142	8040	50	U999	Gas	10,000		-	-	MEM budget request

Unitarian Universalist Church of Berkeley
Budget FY17-18
CONGREGATION APPROVED AS AMENDED 5.21.2017

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	17-18 Expense	17-18 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
143	8050	50	U999	Garbage	10,000		-	-	MEM budget request
144	8060	50	U999	Water	7,100		1,100	-	MEM budget request
145	8070	50	U999	Fire Monitoring System	11,000		2,000	-	MEM budget request
146	new	50	U999	Facilities Marketing	7,000		(13,000)	-	MEM budget request \$10k; MM reduced
147				Total Facilities	299,847	355,542	2,500	(18,421)	
148				Shared Costs	-	-	-	-	
149	7000	60	U999	Insurance	24,000		-	-	
150	7030	60	U999	Supplies	4,000		(3,140)	-	AGS budget request \$5000; MM revised 3/27/17
151	7035	60	U999	Small Equipment	2,000		950	-	AGS budget request
152	7040	60	U999	Printing and copying	3,000		1,635	-	AGS budget request
153	7050	60	U999	Equipment leases	8,100		(600)	-	AGS budget request \$7300; MM revised 3/27/17
154	7060	60	U999	Equipment Repair/Maintenance	1,600		(7)	-	AGS budget request
155	7070	60	U999	Postage	4,500		(1,275)	-	AGS budget request
156	7080	60	U999	Telecommunications/IT	12,000		(3,420)	-	AGS budget request
157	7100	60	U515	Property Taxes (Freestone)	-		-	-	
158	7100	60	U999	Property Taxes (1 Lawson Rd)	7,300		-	-	AGS budget request
159	7120	60	U999	Staff & volunteer appreciation	2,000		1,300	-	AGS budget request
	7150	60	U999	Other Expense	2,283		2,052	-	AGS budget request \$250; MM monthly coffee \$186.50 plus Jan ytd
160									
161				Total Shared Costs	70,783	-	(2,506)	-	
162									
163				Administration					
164	4000	80	U999	Pledge Income (net 95% of pledged, plus challenge match)		470,000	-	(59,000)	Stewardship Canvas, no discount
165	4010	80	U999	New member pledges		25,000	-	9,000	CT: new members \$1k each
				Faith, Hope & Charity - budget gap remaining from canvas		36,000	-	36,000	AMENDED line item CONGREGATIONAL MEETING
166									
167	4020	80	U999	Plate collections		14,000	-	-	
168	4040	80	U999	Other unpledged contributions		40,939	-	26,939	MM: no pool FY1718
169	4050	80	U999	Bequest Income		1,000	-	-	
	4080	80	U999	Endowment Transfer		58,142	-	246	MM: 13 quarters avg FY1718 \$57,973, increased by \$169 calculation change FY1617
170									CT: eliminated this FY15-16, September 2015 missed including change in FY16-17 budget
	4070	80	U999	Budget Augmenting/1st Sundays		-	-	(10,250)	
171									
172	4090	80	T120	Restricted Contrib.-Released		-	-	-	
173	4099	80	U999	Prior Year Pledge Payments		15,000	-	7,500	CT: 3.30.2017 discuss large pledges expected to be late.
174	4880	80	U999	Scrip income		500	-	-	
175	4890	80	U999	Other Revenue		3,000	-	(2,000)	MM: Eliminate room rentals
176	4900	80	U999	Interest Income-general		2,700	-	-	
177	4933	80	U999	Income from Trusts		1,755	-	-	
178	4938	80	U999	UUA Pooled Fund Income		-	-	-	
179	6000	80	U999	Salary and Wages	122,988		(6,747)	-	4 see salaries worksheet
180	6020	80	U999	Payroll Taxes	9,409		(516)	-	4 see salaries worksheet
181	6030	80	U999	Employee Benefits-Health/dental	11,941		(6,039)	-	4 see salaries worksheet
182	6040	80	U999	Employee Benefits-Retirement	12,298		(676)	-	4 see salaries worksheet
183	6050	80	U999	Workers Compensation	9,000		-	-	
184	7010	80	U999	Accounting Services	23,000		-	-	
185	9040	80	U999	CT Contingencies	2,500		-	-	
186	9040	80	U999	Board Contingencies	1,000		(2,000)	-	BOT budget request; CT cut \$1k
187	TBD	80	U999	Board Training	-		-	-	

Unitarian Universalist Church of Berkeley
Budget FY17-18
CONGREGATION APPROVED AS AMENDED 5.21.2017

	E	F	G	H	K	L	M	N	O
6									
7	Account	Cc1	Cc2	Account Name	17-18 Expense	17-18 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY17-18
8									
188	7020	80	U999	Consultants/Contractors	-		(7,500)	-	last year request from Jim Gasperoni; now included in AGS line 7080-80
189	7090	80	U999	Advertising and PR	3,500		310	-	AGS budget request
	7080	80	U999	Communications	3,800		1,850	-	AGS budget request for Communications & Website
190									
191	9040	80	U375	Stewardship	2,500		-	-	Stewardship request: \$5k included \$3k secretarial support; MM no change to FY1617
192	7110	80	U999	Professional development	1,500		(2,021)	-	4 see salaries worksheet
193	7140	80	U999	Bank Fees	5,000		3,000	-	MM: revised 3/26/17 vanco, pp, svc charges, etc
194	7155	80	U999	Payroll service	3,800		913	-	MM: revised 3/26/17 pr processing
	7150	80	U999	Other Expense	1,500		(2,249)	-	MM: revised 3/26/17; \$6k broker fees GL posted here budgeted in facilities
195									
196	9040	80	U610	Endowment Committee Expense	700		-	-	
				Total Administration	214,436	668,036	(21,675)	8,435	
197									
198				Denomination					
199	7160	80	U999	UUA Annual Program Dues	22,993		-	-	
200	7170	80	U999	UUA Pacific Central Dist Dues	11,107		-	-	
201				Total Denomination	34,100	-	-	-	
202				Fundraising					
203	4200	90	U700	Fundraising GrUUp Projects		22,500	-	(11,500)	MM: FY1516 \$15,777
204	4210	30	U710	Music Events		12,000	-	5,545	MM: FY1516 \$12,591; BB \$6500
205	4230	90	U730	Board Event			-	-	
206	4240	90	U750	Other Events			-	-	
207	4850	90	U656	Sales/Donations -Snack Table		2,500	-	(3,500)	CT: free snack table; AH: budget 1617
	4860	90	U698	Sales - Jewelry		3,000	-	3,000	CT: New line item with Lee taking on Jewelry table
208									
209	4860	90	U999	Sales - Other			-	-	
210	9040	90	U655	Other Program Committee Exps (Snack table)	2,500		300	-	AH: program budget 1617
211	9040	90	U999	Other Program Committee Exps	-		-	-	
212	9800	90	U700	Fundraising event expense	1,000		(2,400)	-	MM: revised 3/26/17
213	9800	90	U999	Fundraising event expense	-		-	-	
214				Total Fundraising	3,500	40,000	(2,100)	(6,455)	
215					1,129,972	1,113,797	(23,554)	(30,032)	
				Total - Unrestricted					
216									
217				Excess (deficit)	(16,175)		(6,478)		
218									
219									
220									
221				CHECKSUM SALARIES	-				
222				CheckSUM Benefits	-				
223									
224				CHECKSUM PIVOT (CHART TAB)	-				
225									