

Changes to Revenue

- Pledges increased 3.5% over FY15-16. Thank you Stewardship!
- School rental income full year; Skytown lease renews July 2017
- Community Rental - increased \$78,000, (net \$58,000 after related expense). Rental marketing campaign planned, beginning with a reception in May, 2015

Changes to Expense

- Facilities - building fund \$40,000 requested by Fiscal Advisory Council; exceeds BOT mandate of 20% of endowment payout, \$11,579
- Programs - all budgets as requested

Significant risks in this budget include:

- Sustainability of UUCB campus and buildings - long term needs vs operational needs
- Fundraising benchmarks needed. No ownership of the full budgeted amount carried over from FY15-16 which is already underperforming budget goal
- Facilities Staffing - needs to be commensurate with uptick in community rentals
- Community Rentals Income requires marketing

Significant opportunities in this budget include:

- Community Rentals: new terrace provides an attractive venue - we have capacity
- Long term school rental is secured
- New Member growth potential

Unitarian Universalist Church of Berkeley
DRAFT Budget FY2016-17

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INCOME FY 2016-17

- Pledge, 48%
- Rentals, 33%
- Fundraising, 4%
- Non-pledge contributions, 4%
- Endowment, 5%
- All Other, 1%

EXPENSE FY2016-17

- Ministry, 15%
- Family Ministry, 11%
- Music, 11%
- Facilities Operations, 22%
- Shared Costs, 6%
- Administration, 21%
- Building Reserve Fund, 4%
- Denomination, 3%

Work In Progress UUCB FY16-17 Budget					
Income	Income		Expense	Expense	
Pledge	\$ 545,000	47.6%	Ministry	\$ 177,759	15.4%
Non-pledge contributions	46,750	4.1%	Family Ministry	130,085	11.3%
Programs	63,810	5.6%	Music	128,769	11.2%
Fundraising	46,455	4.1%	Programs	70,465	6.1%
Rentals	373,963	32.7%	Facilities Operations	257,348	22.3%
Endowment	57,896	5.1%	Shared Costs	73,288	6.4%
All Other	9,955	0.9%	Administration	236,111	20.5%
			Denomination	34,100	3.0%
			Fundraising	5,600	0.5%
			Building Reserve Fund	40,000	3.5%
Total Income	\$ 1,143,829	100.0%	Total Expense	\$ 1,153,525	100.0%
Net surplus (deficit)				\$ (9,696)	

Change from FY15-16 to FY16-17					
Income		% +/-	Expense		% +/-
Pledge	17,900	3.4%	Ministry	259	0.1%
Non-pledge contributions	-	0.0%	Family Ministry	17,785	15.8%
Programs	(1,650)	-2.5%	Music	17,969	16.2%
Fundraising	2,455	5.6%	Programs	3,365	5.0%
Rentals	150,943	67.7%	Facilities Operations	41,949	19.5%
Endowment	1,232	2.2%	Shared Costs	588	0.8%
All Other	(10,596)	-51.6%	Administration	28,111	13.5%
			Denomination	-	0.0%
			Fundraising	700	14.3%
			Building Reserve Fund	39,000	3900%
Total Income	\$ 160,284	16.3%	Total Expense	\$ 149,726	14.9%

Unitarian Universalist Church of Berkeley
DRAFT Budget FY2016-17

	F	X	Y	Z
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2	Unitarian Universalist Church of Berkeley			
3				
7	Account Name	16-17 Expense	16-17 Income	Notes: Assumptions FY16-17
8				These cells are linked to salaries worksheet
9				
10				
11	Ministry			
12	Salary and Wages	114,000		MM leave as is settled vs Interim2; BOT will make mid year budget adjustment if higher incoming Minister wage is negotiated
13	Housing	-		
14	Employee Benefits-Health/dental	6,333		MM 3.1% increase
15	Employee Benefits-Life/Disability	1,905		
16	Employee Benefits-Retirement	11,400		MM leave as is settled vs Interim2
17	In lieu of FICA	8,721		MM leave as is settled vs Interim2
18	Insurance (w/c)	-		
19	Professional development	11,400		UUA 10% of salary
20	Moving expenses 10% of salary UUA guideline - could be less	11,000		UUA 10% of salary
21	Additional Ministerial Support	13,000		GW 2.18.16 verbal; reduced \$2k 4.13.16
22	Search cost			
23				
24	Intern			
25	Intern minister salary	-		No Intern
26	Payroll Tax			
27	Prof expenses			
28	Committee expenses			
29	Spatz income		-	
30	Morgan Income		-	
31	Total			
32				
33	Family Ministry			
34	Religious Education Event			
35	Salary and Wages (dfm)	57,221		
36	RE Summer Lead Teacher {new FY16-17}	1,200		MC new position
37	RE Coming of Age Teacher {new FY16-17}	2,700		MC new position
38	Childcare	23,375		
39	Family Ministry Support Staff (12-16 hours/week)	12,730		
40				
41	Support staff retirement			
42	Family Ministry			
43	Housing			
44	Payroll Taxes	7,438		
45	Workers Comp Insurance	-		
46	Employee Benefits-Health	3,724		MM 3.1% increase
47	Employee Benefits-Life/Disabil	840		
48	Employee Benefits-Retirement	5,722		
49	Honoraria/Classes	1,800		FM > no change
50	Supplies	7,200		FM > no change
51	Printing and copying	1,000		FM > no change
52	Professional development/expenses	5,135		
53				

Unitarian Universalist Church of Berkeley
DRAFT Budget FY2016-17

	F	X	Y	Z
7	Account Name	16-17 Expense	16-17 Income	Notes: Assumptions FY16-17
8				These cells are linked to salaries worksheet
54	Music			
55	Music Events		6,455	MM increase \$1455 over prior v2.8
56	Salary and Wages	89,300		
57	Payroll Taxes	7,438		
58	Employee Benefits-Health/dental	7,587		MM 3.1% increase
59	Employee Benefits-Retirement	6,494		
60	Consultants/Contractors (services)	1,800		BB/GS 3.17.2016 missed prior v2.8 was \$1750
61	Guest Musicians for events	900		BB/GS 3.17.2016 missed prior v2.8 was \$800
62	Asst Org/Section Leader subs	2,900		BB/GS 3.17.2016 missed prior v2.8 was \$1800
63	Supplies	3,000		BB/GS 3.17.2016 missed prior v2.8 was \$2995
64	Small Equipment	-		
65	Yamaha regulation	-		
66	Gamelan purchase	-		
67	Equipment repair & maintenance	3,800		BB/GS 3.17.2016 missed prior v2.8 was \$3600
68	Professional development	4,550		
69	Fundraising event expense	1,000		BB/GS no change
70				
71	Programs			
72	Good Neighbor collections		24,000	
73	Wednesday Night Supper		16,000	
74	Center for Spiritual Developmt/AWP		7,000	LM did not submit budget, suspending in favor of new member drive; MM rev = exp
75	Personal Theology		1,800	BR 3.5.16 no change
76	Berkeley Forum		-	
77	Other Program Income		-	
78	Other Program Income (Summer Forum)		200	
79	Generation UU	300	300	MM baseline = FY15-16 no budget submitted
80	Other Program Income		6,500	
81	Sales - Book Table		3,000	MM baseline = FY15-16 no budget submitted
82	Sales-Jewelry		-	
83	Sales - Videos		60	
84	Sales - Altar Flowers			
85	Honoraria/Classes (Awakening Wisdom)	7,000		LM did not submit budget, suspending in favor of new member drive; MM leaving as is
86	Honoraria/Classes (Personal Theology)	1,800		BR 3.5.16 no change
87	Honoraria/Classes (Social Action)	1,500		
88	Printing and copying (Pathways)	-		
89	Postage/mailhouse (Pathways)	-		
90	Advertising and PR (Pathways)	-		
91	GA Delegate & Leadership Schl	3,000		DS 3.31.16 \$1k contingencies, \$3k GA, \$2k new
92	Electricity/gas (Freestone)	-		
93	Maintenance (Freestone)	-		
94	Rental/fundraising income	-		
95	Wednesday Night Supper	16,000		
96	Other Program Committee Exps (Bookstore)	2,000		MM as is, no budget received
97	Other Program Committee Exps (Video sales)	100		MM as is, no budget received Mary Pugh
98	Other Program Committee Exps(altar flowers)	520		MM \$10 per week
99	Other Program Committee Exps (Membership -Inreach)	1,285		LM & PH leaving as is
100	Other Program Committee Exps (Membership-Outreach)	2,515		LM 3.31.2016 \$1350, leaving as is
101	Other Program Committee Exps (Chalice circles)	745		BN received 3.18.2016

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7	Account Name	16-17 Expense	16-17 Income	Notes: Assumptions FY16-17
8				These cells are linked to salaries worksheet
102	Other Program Committee Exps (Summer Forum)	500		
103	Other Program Committee Exps (Souper Center)	2,800		
104	Spirituality on Tap	-		
105	CCISCO (FY15-16 \$1000 charged to 9040-40-U999 - moved to Social Justice Council)			RW 3.15.2016 MEM NEED NEW Cc2 code - CCISCO now part of SJC
106	Social Action {Social Justice Council}	2,500		RW 3.15.2016 MEM NEED NEW Cc2 code
107	Humanists	500	2,350	MM estimated
108	Other Program Committee Exps	300		
109	Partner Church	1,500	1,000	
110	Village Education Fund	-	-	
111	Denominational Outreach (Special Collections = 0)	-	-	
112	Denominational Outreach (UUSC)	500	500	
113	Denominational Outreach UULMCA/UUJM	600	600	
114	Denominational Outreach SKSM	500	500	
115	Donations to Non-Profit Orgs	24,000		
116				
117	Facilities			
118	Community Use-Space Rental		178,000	Full year capacity, using FY14-15 revenues as a baseline; marketing 13 conference events @\$6k \$78k total
119	Community Use-Instrument Rntal			
120	Freestone retreat - rent		-	
121	Freestone retreat - fundraising		-	
122	Skytown Pre-school		61,220	
123	Other School lease		114,000	Full year rental income
124	Other School-Custodial		15,943	Full year Custodial
125	Other School-Utilities		4,800	Full year Utilities
126	Additional Revenue - Other School		-	
127	Salary and Wages	118,138		
128	Payroll Taxes	9,038		
129	Employee Benefits-Health/dental	17,914		MM 3.1%
130	Employee Benefits-Retirement	8,843		
131	Employee Benefits-Life/Disability	640		
132	Equipment repair & maintenance	2,000		
133	Building & grounds supplies	15,000		MEM 4.7.16
134	Kitchen supplies (new account FY16-17)	2,500		MEM 4.7.16
135	Building & grounds maintenance	23,000		MEM 4.7.16
136	Freestone supplies	-		
137	Electricity	275		MEM 4.7.16
138	Building Reserve fund	40,000		Mandated Minimum Reserve for transfer to Building Fund \$11,579; recommended by fiscal advisory committee to set a higher threshold at \$40k
139	Solar Interest Expense	-		
140	Brokers Fees (from Prepaid)	5,000		Allocation from prepaid broker fees 5 years; yr 2 MEM 4.7.16 \$8500; MM adjusted heater in social hall fixed in December, will be used more; unknown variance added 12% overall in
141	Gas	10,000		
142	Garbage	10,000		MEM 4.7.16
143	Water	6,000		MEM 4.7.16

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144	Fire Monitoring System	9,000		MEM 4.7.16
145	Facilities Marketing	20,000		New Line item FY16-17 Marketing conference
146				
147	Shared Costs	-		
148	Insurance	24,000		Unknown - renewed October 2016, use ?% over
149	Supplies	7,140		AGS 2.19.16
150	Small Equipment	1,050		AGS 2.19.16
151	Printing and copying	1,365		AGS 2.19.16
152	Equipment leases	8,700		AGS 2.19.16
153	Equipment Repair/Maintenance	1,607		AGS 2.19.16
154	Postage	5,775		AGS 2.19.16
155	Telecommunications/IT	15,420		AGS 2.19.16 \$13,420, adjusted by MM
156	Property Taxes (Freestone)	-		
157	Property Taxes (1 Lawson Rd)	7,300		
158	Staff & volunteer appreciation	700		AGS 2.19.16
159	Other Expense	231		AGS 2.19.16
160				
161				
162	Administration			
163	Pledge Income (net 95% of pledged, plus challenge match)		529,000	AG updated 4.11.16
164	New member pledges		16,000	
165	Plate collections		14,000	
166	Other unpledged contributions		14,000	
167	Bequest Income		1,000	
168	Endowment Transfer		57,896	mandates 20% of this to Ladd Griffith Bldg fund \$11,579
169	Budget Augmenting/1st Sundays		10,250	
170	Restricted Contrib.-Released		-	
171	Prior Year Pledge Payments		7,500	
172	Scrip income		500	
173	Other Revenue		5,000	
174	Interest Income-general		2,700	
175	Income from Trusts		1,755	
176	UUA Pooled Fund Income		-	
177	Salary and Wages	129,735		
178	Payroll Taxes	9,925		
179	Employee Benefits-Health/dental	17,980		MM 3.1% increase
180	Employee Benefits-Retirement	12,974		
181	Workers Compensation	9,000		
182	Accounting Services	23,000		MM Annual review \$10k, Process Audit \$13k
183	CT Contingencies	2,500		
184	Board Contingencies	3,000		DS 3.31.16 \$1k contingencies, \$3k GA, \$2k new minister installation
185	Board Training	-		
186	Consultants/Contractors	7,500		Communications IT consulting @5hrs x 12 months x \$125
187	Advertising and PR	3,190		AGS 2.19.16

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7	Account Name	16-17 Expense	16-17 Income	Notes: Assumptions FY16-17
8				These cells are linked to salaries worksheet
188	Communications	1,950		
189	Stewardship	2,500		
190	Professional development	3,521		AGS 2.19.16 \$1696; plus Dir Adm \$1825
191	Bank Fees	2,000		
192	Payroll service	2,887		
193	Other Expense	3,749		AGS 2.19.16
194	Endowment Committee Expense	700		
195	UUA Annual Program Dues	22,993		
196	UUA Pacific Central Dist Dues	11,107		
197				
198	Fundraising		-	
199	Fundraising GrUUUp Projects		34,000	< capacity needs benchmarks
200	Board Event		-	
201	Other Events		-	
202	Sales -Snack Table		6,000	AH rec'd 3.9.2016
203	Sales - Other		-	
204	Other Program Committee Exps (Snack table)	2,200		AH rec'd 3.9.2016
205	Other Program Committee Exps	-		
206	Fundraising event expense	3,400		
207	Fundraising event expense	-		
208				
209		1,153,525	1,143,829	
210	Total - Unrestricted			
211	Excess (deficit)	(9,696)		
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213				
214				
215	CHECKSUM SALARIES	-		
216				
217	CHECKSUM PIVOT (CHART TAB)	-		
218				