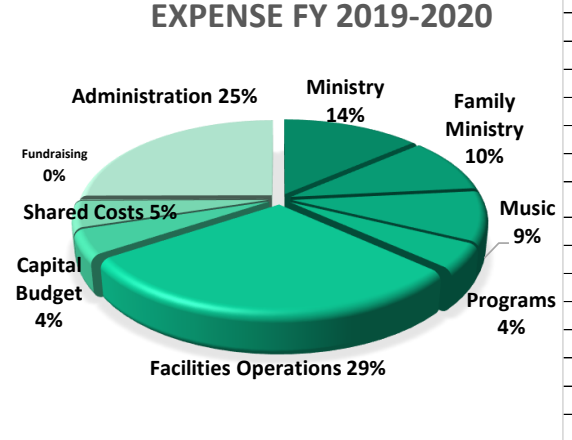
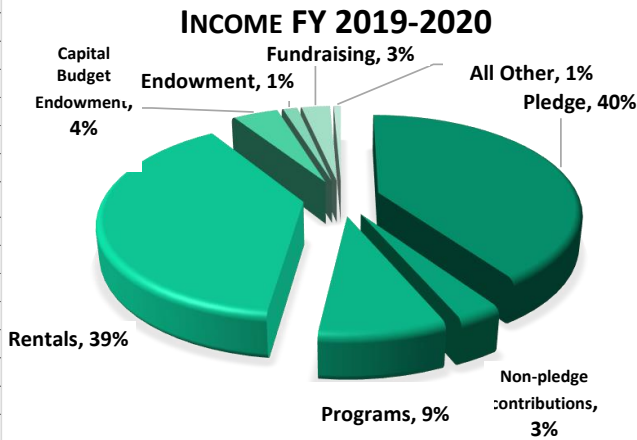


Unitarian Universalist Church of Berkeley  
Draft Budget FY2019-2020



**UUCB FY19-20 Budget**

<u>Income</u>		<u>Income</u> (000)		<u>Expense</u>	<u>Expense</u> (000)	
(1) <b>Pledge</b>		\$ 471	40%	Ministry	\$ 155	14%
Non-pledge contributions		35	3%	Family Ministry	110	10%
Programs		99	9%	Music	101	9%
<b>Rentals</b>		453	39%	Programs	51	4%
Capital Budget Endowment		51	4%	Facilities Operations	330	29%
Endowment		16	1%	Capital Budget	51	4%
Fundraising		32	3%	Shared Costs	53	5%
All Other		8	1%	Fundraising	1	0%
				Administration	285	25%
				Denomination		0%
<b>Total Income</b>		<b>\$ 1164</b>	<b>100.0%</b>	<b>Total Expense</b>	<b>\$ 1136</b>	<b>100.0%</b>

**Surplus (Deficit)** **\$ 28**

**Change from FY18-19 to FY19-20**

<u>Income</u>		<u>% + / -</u>	<u>Expense</u>		<u>% + / -</u>
Pledge	-\$ 28	-6%	Ministry	\$ 2	1%
Non-pledge contributions	0	0%	Family Ministry	-29	-21%
Programs	62	163%	Music	-26	-21%
Rentals	79	21%	Programs	-5	-9%
Capital Budget Endowment	16	45%	Facilities Operations	36	12%
Endowment	-12	-43%	Bldg Reserve -Ladd Griffith	16	45%
Fundraising	10	45%	Shared Costs	-1	-2%
All Other	0	0%	Fundraising	0	0%
			Administration	144	102%
			Denomination	-33	-100%
<b>Total Income</b>	<b>\$ 127</b>	<b>12%</b>	<b>Total Expense</b>	<b>\$ 104</b>	<b>10%</b>

**Notes:**

(1) Pledge: Stewardship \$450,000; New member pledges \$15,000

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	E	F	G	H	K	L	M	N	O
1									
2				Unitarian Universalist Church of Berkeley	28,214				
3									
7	<b>Account</b>	<b>Cc1</b>	<b>Cc2</b>	<b>Account Name</b>	<b>19-20 Expense</b>	<b>19-20 Income</b>	<b>Increase (Decrease) Expense</b>	<b>Increase (Decrease) Revenue</b>	<b>Notes: Assumptions FY19-20</b>
10									
11				<b>Ministry</b>					
12	6000	10	U999	Salary and Wages	114,599		2,246	-	
13	6010	10	U999	Housing	-		-	-	
14	6040	10	U999	Employee Benefits-Retirement	11,460		225	-	
15	6015	10	U999	In lieu of FICA	8,767		172	-	
16	6030	10	U999	Employee Benefits-Health/dental	5,814		(962)	-	
17	6035	10	U999	Employee Benefits-Life/Disability	1,905		-	-	
18	7000	10	U999	Insurance (w/c)	-		-	-	
	7110	10	U999	Professional development	11,460		5,571	-	
19									
20		10					-	-	
21	7020	10	U999	Additional Ministerial Support	1,000		(5,000)	-	
22	NEW	10	????	Faith Forward	-		-	-	CS: remove
23							-	-	
24				<b>Intern</b>			-	-	
25	6005	15	U500	Intern minister salary	-		-	-	4 see salaries worksheet
26	6020	15	U500	Payroll Tax	-		-	-	4 see salaries worksheet
27	6005	15	U500	Prof expenses	-		-	-	4 see salaries worksheet
28	6030	15	U500	Employee Benefits-Health/dental	-		-	-	4 see salaries worksheet
29	6040	15	U500	Employee Benefits-Retirement	-		-	-	4 see salaries worksheet
30	9040	15	U500	Committee expenses	-		-	-	
31		15		Spatz income	-		-	-	No Intern FY18-19
32		15		Morgan Income	-		-	-	No Intern FY18-19
33				Total			-	-	
34				<b>Total Ministry</b>	<b>155,005</b>	<b>-</b>	<b>2,253</b>	<b>-</b>	
35				<b>Family Ministry</b>			-	-	
36	4235	20	U750	Religious Education Event			-	-	
37	6000	20	U999	Salary and Wages	59,873		14,373	-	4 see salaries worksheet
38	6000	20	U717	Childcare	18,140		(6,500)	-	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)	-	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	5,968		(1,862)	-	4 see salaries worksheet
47		20		Workers Comp Insurance	-		-	-	
48	6030	20	U999	Employee Benefits-Health	4,152		(2,045)	-	4 see salaries worksheet
49	6035	20	U999	Employee Benefits-Life/Disabil	840		-	-	
50	6040	20	U999	Employee Benefits-Retirement	5,987		(1,784)	-	4 see salaries worksheet
51	7025	20	U999	Honoraria/Classes	1,710		-	-	
52	7030	20	U999	Supplies	6,840		-	-	
53	7040	20	U999	Printing and copying	950		-	-	
54	7110	20	U999	Professional development/expenses	5,987		852	-	
55				<b>Total Family Ministry</b>	<b>110,447</b>	<b>-</b>	<b>(29,180)</b>	<b>-</b>	<b>-21%</b>
56				<b>Music</b>			-	-	
57	6000	30	U999	Salary and Wages	76,493		(13,460)	-	placeholder depending on allocations by Music
58	6020	30	U999	Payroll Taxes	5,852		(1,029)	-	4 see salaries worksheet

Unitarian Universalist Church of Berkeley  
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7	Account	Cc1	Cc2	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
59	6030	30	U999	Employee Benefits-Health/dental	4,152		(6,883)	-	
60	6040	30	U999	Employee Benefits-Retirement	5,502		(961)	-	
61	7020	30	U999	Consultants/Contractors (services)	2,000		500	-	
62	7027	30	U710	Guest Musicians for events	-		(750)	-	
63	7020	30	U713	Professional Subs	2,630		(500)	-	
64	7030	30	U999	Supplies	1,580		(420)	-	
65	7035	30	U999	Small Equipment	-		-	-	
66		30		Yamaha regulation	-		-	-	
67		30		Gamelan purchase	-		-	-	
68	7060	30	U999	Equipment repair & maintenance	2,402		(648)	-	
69	7110	30	U999	Professional development	-		(1,000)	-	
70	9800	30	U710	Fundraising event expense	-		(1,000)	-	
71				<b>Total Music</b>	<b>100,611</b>	<b>-</b>	<b>(26,151)</b>	<b>-</b>	<b>-21%</b>
72				<b>Programs</b>					
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		67,000	-	67,000	Wake Now Our Vision
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	-	-	
82	4810	40	U510	Sales - Book Table		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	U230	Other Program Committee Exps (Partner	700		-	-	
99	9040	40	U520	Other Program Committee Exps (Video	100		-	-	
100	9040	40	U530	Other Program Committee Exps(altar	520		-	-	
101	9040	40	U570	Other Program Committee Exps	1,300		-	-	
102	9040	40	U570	Other Program Committee Exps			-	-	
103	9040	40	U575	Other Program Committee Exps (Chalice	895		150	-	LR: 12/12/2018 request
104	9040	40	U626	Other Program Committee Exps (Summer	500		-	-	
105	9040	40	U635	Other Program Committee Exps (Souper	2,800		-	-	RW: 2/1/2019 requests same allocation
106	9040	40	xxxx	Community Ministers	1,750		-	-	
107	9040	40	Uxxx	Social Action {Social Justice Council}	2,000		-	-	BJ: 2/21/2019 requests same allocation
108	9040	40	????	Hospitality	6,000	1,500	2,000	1,500	increase budget but collect more donations

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7	Account	Cc1	Cc2	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
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	-	-	-	-	
114	9045	40	U650	Denominational Outreach (UUSC)	500	500	-	-	
115	canvas exp	40		Denominational Outreach	600	600	-	-	
116	canvas exp	40		Denominational Outreach SKSM	500	500	-	-	
117	9050	40	U555	Donations to Non-Profit Orgs	24,000		-	-	
118				<b>Total Program</b>	<b>50,765</b>	<b>99,160</b>	<b>(4,850)</b>	<b>61,500</b>	
119				<b>Facilities</b>					
120	4300	50	U680	Community Use-Space Rental		120,000	-	20,000	use Wake funding to invest in marketing, staffing reorganization
121	4310	50	U680	Community Use-Instrument Rntal			-	-	
122		50		Cottage Rental		33,600	-	13,600	full year's rental at 2800/mo
123		50					-	-	
124		50		Corner office room rental to Good Earth		4,200	-	4,200	small office in main building
125		50					-	-	
126		50	T120	Freestone retreat - rent		-	-	-	
127		50		Freestone retreat - fundraising		-	-	-	
128	4360	50	U670	Good Earth Pre-school lease		96,600	-	(10,800)	MM: \$1000 per month custodial reduced from prior yr
129	4380	50	U665	Pine Crest School lease		168,137	-	45,089	lease rate increase plus addition rental of 866 sq.ft for two additional classrooms
130	4390	50	U665	Pine Crest School-Custodial		-	-	(14,400)	MM: no custodial services
131	4395	50	U665	Pine Crest School-Utilities, Taxes		15,010	-	6,700	include pro rata taxes and utilities
132		50		Good Earth School-Utilities, Taxes		15,010	-	15,010	include pro rata taxes and utilities
133	6000	50	U999	Salary and Wages	143,772		13,668	-	4 see salaries worksheet
134	6020	50	U999	Payroll Taxes	13,295		5,060	-	4 see salaries worksheet
135	6030	50	U999	Employee Benefits-Health/dental	13,177		319	-	4 see salaries worksheet
136	6040	50	U999	Employee Benefits-Retirement	16,077		12,437	-	4 see salaries worksheet
137	6035	50	U999	Employee Benefits-Life/Disability	640		-	-	
138	7000	50	U999	Insurance	10,000		-	-	MM: Property insurance portion of package
139	7060	50	U999	Equipment repair & maintenance	2,000		-	-	
140	7100	60	U515	Property Taxes (Freestone)	-		-	-	MM: moved to facilities
141	7100	60	U999	Property Taxes (1 Lawson Rd)	13,400		1,400	-	MM: moved to facilities
142	8000	50	U999	Building & grounds supplies	20,000		-	-	
143	8005	50	U999	Kitchen supplies	500		(2,000)	-	AH: update 2/24/2019
144	8010	50	U999	Building & grounds maintenance	25,000		-	-	contracted repairs and other services
145		50		Freestone supplies	-		-	-	
146	8030	50	U999	Electricity	400		-	-	
147		50		Solar Interest Expense	-		-	-	
148	????	50		Brokers Fees (from Prepaid)	9,800		-	-	
149	8040	50	U999	Gas	15,500		-	-	
150	8050	50	U999	Garbage	13,500		-	-	
151	8060	50	U999	Water	12,500		-	-	
152	8070	50	U999	Fire Monitoring System	15,000		-	-	
153	new	50	U999	Facilities Marketing	5,000		5,000	-	listings and other outbound marketing
154				<b>Total Facilities</b>	<b>329,561</b>	<b>452,557</b>	<b>35,884</b>	<b>79,399</b>	
155									
156				<b>Capital Budget</b>					
157	4080	80	U999	Endowment Transfer Pooled/KD/Quasi		44,508	-	9,794	LR: 13 quarters avg 4%; 80% Ladd Griffith

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7	Account	Cc1	Cc2	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
158				Endowment Transfer Lawrence Lecture		6,000	-	6,000	AV improvements funded by Lawrence lecture
159				Capitalized AV equipment purchase	6,000		6,000	-	AV improvements funded by Lawrence lecture
160	????	50	Fac	Building Reserve fund	44,508		9,794	-	Governance policy requires 80% of endowment payout TRNA Ladd Griffith Building Fund
161				<b>Total Capital Budget</b>	<b>50,508</b>	<b>50,508</b>			
162				<b>Shared Costs</b>	-		-	-	
163	7000	60	U999	Insurance	17,614		839	-	
164									
165	7030	60	U999	Supplies	4,000		-	-	
166	7035	60	U999	Small Equipment	2,000		-	-	
167	7040	60	U999	Printing and copying	1,700		-	-	
168	7050	60	U999	Equipment leases	8,100		-	-	
169	7060	60	U999	Equipment Repair/Maintenance	1,600		-	-	
170	7070	60	U999	Postage	4,500		-	-	
171	7080	60	U999	Telecommunications/IT	10,000		(2,000)	-	MM review of actual expense this line item FY18-19
172	7120	60	U999	Staff & volunteer appreciation	1,500		-	-	
173	7150	60	U999	Other Expense	2,450		-	-	
174				<b>Total Shared Costs</b>	<b>53,464</b>	<b>-</b>	<b>(1,161)</b>	<b>-</b>	
175							-	-	
176				<b>Administration</b>			-	-	
177	4000	80	U999	Pledge Income		450,000	-	(34,000)	
178	4010	80	U999	New member pledges		21,000	-	6,000	focus on new members should expect additional new pledges, 3 additional at \$2k/year
179							-	-	
180	4020	80	U999	Plate collections		14,000	-	-	
181	4040	80	U999	Other unpledged contributions		5,000	-	-	
182	4050	80	U999	Bequest Income		1,000	-	-	
183	4080	80	U999	Endowment Transfer		11,127	-	(12,015)	LR: 13 quarters avg 4%; 80% Ladd Griffith 20% Operating
184	4080	80	U999	Endowment Transfer Armstrong Garden Fund		5,000	-	-	
185	4070	80	U999	Budget Augmenting/1st Sundays			-	-	
186	4090	80	T120	Restricted Contrib.-Released			-	-	

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7	Account	Cc1	Cc2	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
	4099	80	U999	Prior Year Pledge Payments		15,000	-	-	
187									
188	4880	80	U999	Scrip income		500	-	-	
189	4881	80	U999	Other Revenue		3,000	-	-	
190	4900	80	U999	Interest Income-general		2,700	-	-	
191	4933	80	U999	Income from Trusts		1,755	-	-	
192	4938	80	U999	UUA Pooled Fund Income		-	-	-	
193	6000	80	U999	Salary and Wages	177,043		102,007	-	4 see salaries worksheet
194	6020	80	U999	Payroll Taxes	13,544		6,171	-	4 see salaries worksheet
195	6030	80	U999	Employee Benefits-Health/dental	6,941		(5,497)	-	4 see salaries worksheet
196	6040	80	U999	Employee Benefits-Retirement	14,974		8,067	-	4 see salaries worksheet
197	6050	80	U999	Workers Compensation	9,000		-	-	
198	7010	80	U999	Accounting Services	33,000		33,000	-	MM: Shining Star @ \$1500 per month; CPA review @ \$15k
199	9040	80	U999	CT Contingencies	2,500		-	-	
200	9040	80	U999	Board Contingencies	1,000		-	-	
201	TBD	80	U999	Board Training	-		-	-	
202	7020	80	U999	Consultants/Contractors	5,000		-	-	
203	7090	80	U999	Advertising and PR	3,500		-	-	
204	7080	80	U999	Communications	3,800		-	-	
205	9040	80	U375	Stewardship	500		-	-	
206	7110	80	U999	Professional development	500		-	-	
207	7140	80	U999	Bank Fees	5,600		-	-	
208	7155	80	U999	Payroll service	4,200		-	-	
209	7150	80	U999	Other Expense	2,500		-	-	
210	9040	80	U610	Endowment Committee Expense	1,130		(870)	-	LR: 12/12/2018 request; no Maybeck luncheon this year (alternate every other year)
211				<b>Total Administration</b>	<b>284,732</b>	<b>530,082</b>	<b>142,878</b>	<b>(40,015)</b>	
212				<b>Denomination</b>					
213	7160	80	U999	UUA Annual Program Dues			(22,264)	-	No dues until 2022
214	7170	80	U999	UUA Pacific Central Dist Dues			(10,755)	-	No dues until 2023
215				<b>Total Denomination</b>	<b>-</b>	<b>-</b>	<b>(33,019)</b>	<b>-</b>	
216				<b>Fundraising</b>					
217	4200	90	U700	Fundraising GrUUp Projects		10,000	-	-	
218	4210	30	U710	Music Events		20,000	-	10,000	
219	4230	90	U730	Board Event		-	-	-	
220	4240	90	U750	Other Events		-	-	-	
221	4850	90	U656	Sales/Donations -Snack Table		-	-	-	
222	4860	90	U698	Sales - Jewelry		2,000	-	-	
223	4860	90	U999	Sales - Other		-	-	-	
224	9040	90	U655	Other Program Committee Exps (Snack		-	-	-	

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7	Account	Cc1	Cc2	Account Name	19-20 Expense	19-20 Income	Increase (Decrease) Expense	Increase (Decrease) Revenue	Notes: Assumptions FY19-20
225	9040	90	U999	Other Program Committee Exps	-		-	-	
226	9800	90	U700	Fundraising event expense	1,000		-	-	
227	9800	90	U999	Fundraising event expense	-		-	-	
228				<b>Total Fundraising</b>	<b>1,000</b>	<b>32,000</b>	-	<b>10,000</b>	
229				Total - Unrestricted	1,136,093	1,164,307	86,654	110,884	
230									
231				Excess (deficit)	<b>28,214</b>		<b>24,230</b>		
232									
233									
234									
235				CHECKSUM SALARIES	-				
236				CheckSUM Benefits	0				
237									
238				CHECKSUM PIVOT (CHART TAB)	-				
239									