

MDUUC 2017-18 Operating Budget

(approved at annual mtg 6-4-17)

		Actual	Budget	Proposed	Comments
		2015/2016	2016/2017	2017/2018	
Sources of funds:					
	Net Pledge income	\$ 642,937	\$ 623,600	\$ 681,558	<----Latest canvas results, net of reserves/fees
	Fundraising	59,360	52,000	51,500	
	Donations/other gifts	54,834	30,000	76,000	<----Includes \$40k special gift
	Building use	58,455	66,500	91,950	<----Increased rent from childcare center
	Investment earnings	9,580	19,512	20,492	
	Program and other	14,212	15,000	10,000	
	Expected prior year surplus	-	-	26,000	<---\$26k surplus expected in 16/17 due to legacy gift
	Total sources of funds	839,378	806,612	957,500	
Uses of funds:					
Compensation					
	Ministry	173,451	201,404	299,492	<---Increase due to new Minister, Community Minister; 8% increase for LT; moving assistance for DLRE/Asst Minister
	RE	140,039	148,777	125,153	<---Decrease due to lower cost DLRE replacement
	Music	51,221	54,311	58,818	<---Increase due to salary increase
	Office	98,168	113,560	148,998	<---Increase due to added positions (bookkeeper, assistant)
	Facility	75,312	74,320	76,919	
	Subtotal compensation	538,192	592,372	709,379	
Administration					
	Office costs	30,765	35,660	39,980	<---Increase due to IT costs, board & publicity costs
	Insurance, debt & taxes	82,658	74,094	76,019	<---Increase due to property tax assessment, solar lease
	Denominational support	45,056	44,521	45,500	<---500 certified members
	Subtotal administration	158,480	154,275	161,499	
Councils					
	Finance	1,275	2,050	2,500	
	LEAP	12,901	7,540	9,150	
	Membership/ministry	1,891	5,725	6,075	
	Place	87,479	59,210	53,192	<---No addition to maintenance reserve proposed
	Social justice	1,833	3,350	3,650	
	Communications	344	350	3,200	<---Increase for website development and publicity costs
	Worship	6,370	6,855	8,855	<---Increase for licenses required for live-streaming
	Subtotal councils	112,093	85,080	86,622	
	Total uses of funds	808,766	831,727	957,500	
Net surplus/deficit		\$ 30,613	\$ (25,116)	\$ 0	

2017-2018 MDUUC Budget (per annual meeting 6-4-2017)		PY Actual FY 2015-2016	PY Budget FY 2016-2017	CY YTD Actual To Mar 31, 2017	Budget FY 2017-2018	% Change	Comments
Sources of Cash							
1	Pledge income	\$ 638,300	\$ 650,000	\$ 491,086	\$ 712,000	10%	
2	Pledge credit card fees	\$ (2,328)	\$ (3,900)	\$ (1,493)	\$ (4,842)		
3	Allowance for unpaid pledges 5%		(32,500)		(35,600)		
4	Other pledges - prior year/late/new merr	6,965	10,000	14,580	10,000		
5	Net Pledge Income	642,937	623,600	504,173	681,558	9%	
6	Sunday & other gifts	54,834	30,000	64,555	76,000		Includes \$40k special gift
7	Fund Raising Events	59,360	52,000	37,210	51,500		
8	Programs/Workshops	7,167	9,000	6,281	4,500		
9	Endowment Income	9,580	15,512	8,102	16,492		
10	Income on reserves		4,000		4,000		
11	Miscellaneous	7,046	6,000	4,661	5,500		
12	Total Gift/Other Income	137,987	116,512	120,809	157,992	36%	
13	Building Use	15,495	18,500	5,950	8,000		
14	Child Care Center Rent	42,960	48,000	54,235	83,950		
15	Total Building Use	58,455	66,500	60,185	91,950	38%	
16	Prior year surplus				26,000		
17	Total Sources of Cash	839,378	806,612	685,168	957,500	19%	
Uses of Cash							
							<u>All comp amounts are fully-burdened w/benefits and taxes</u>
							Assumed 3% cost of living increase and 5% catch-up adjustment
COMPENSATION COSTS							
18	Lead Minister	111,953	120,736	87,777	128,671		
19	Minister for Engagement/Justice	25,763	43,800	29,506	93,827		
20	Community Minister				13,008		New position - \$1k per month stipend
21	Intern Minister	17,883	19,593	10,264	26,024		
22	Summer pastoral care	800		-	6,004		
23	Moving expenses - Minister and DRE				11,000		Estimate from LT
24	Lead Minister expense allowance	10,939	10,000	5,916	10,300		Assumed 3% cost of living increase
25	Minister for engagement expense allowance	4,749	6,000	2,110	7,333		Per personnel committee - 10% of expected salary
	Community minister expense allowance				1,200		Per personnel committee - 10% of expected salary
26	Intern expense allowance	1,364	1,275	1,515	2,124		Per personnel committee - 10% of expected salary
27	MINISTRY COMPENSATION TOTAL	173,451	201,404	137,088	299,492	49%	
28	DLRE	84,218	93,856	71,006	80,059		
29	DLRE expense allowance	4,053	4,500	3,624	4,635		Assumed 3% cost of living increase
30	RE Assistant	23,784	24,001	17,975	24,675		
31	Youth Advisor	10,680	10,634	1,770	-		Position eliminated
32	3-8th Grade Summer Coordinator	1,791	1,086	-	1,084		
33	Childcare workers	15,514	14,700	10,001	14,700		

2017-2018 MDUUC Budget (per annual meeting 6-4-2017)		PY Actual FY 2015-2016	PY Budget FY 2016-2017	CY YTD Actual To Mar 31, 2017	Budget FY 2017-2018	% Change	Comments
34	RELIGIOUS EDUCATION COMPENSATION	140,039	148,777	104,376	125,153	-16%	
35	Music Director	32,251	34,209	28,352	38,753		
36	Accompanist	18,471	19,016	13,235	18,981		
37	Children's Choir Director	-	543	-	542		
38	Youth Choir Director	500	543	-	542		
39	MUSIC COMPENSATION TOTAL	51,221	54,311	41,587	58,818	8%	
40	Business Administrator	67,295	75,346	59,291	76,224		
41	Publication Coordinator	26,747	31,624	23,167	34,441		
42	Bookkeeper				14,092		
43	Minister's Assistant				10,851		
44	OFFICE COMPENSATION TOTAL	94,042	106,970	82,458	135,608	27%	
45	Facility Manager	48,505	43,782	29,090	45,968		
46	Custodian Salary	16,605	19,828	8,915	19,794		
47	Casual Labor	10,203	10,710	8,517	11,157		
48	FACILITY COMPENSATION TOTAL	75,312	74,320	46,522	76,919	3%	
49	Health care admin fee	240	240	160	240		
50	Additional staff healthcare benefit				8,000		Allocation TBD after study by personnel cttee
51	Employee assistance	1,500	1,550	1,550	1,550		
52	Staff Professional Development	28	3,000	40	3,000		
53	Payroll Service fees	2,359	1,800	462	600		
54	OTHER PERSONNEL COSTS	4,127	6,590	2,212	13,390	103%	
55	COMPENSATION TOTAL	538,192	592,372	414,244	709,379	20%	
56							
57	Board of Trustees expenses	942	792	449	2,000		
58	Publicity	875	-	406	1,000		
59	Bank Fees	91	50	705	100		
60	Office supplies	9,376	9,751	6,706	9,000		
61	Office postage	2,931	1,603	2,237	3,000		
62	Misc administrative	1,052	1,000	822	1,000		
63	Office equipment	1,401	1,500	372	1,500		
64	Copier contract & expenses	10,763	12,000	8,540	11,000		
65	Software subscriptions	770	4,964	1,062	6,380		
66	Office Expense - IT support	2,564	4,000	3,859	5,000		
67	OFFICE/BOARD COSTS	30,765	35,660	25,159	39,980	12%	
68	Insurance & Taxes	16,033	8,229	10,789	10,039		
69	Solar Lease Payments	16,722	17,280	12,960	18,180		
70	Interest on notes & bonds	13,309	11,985	8,110	11,200		Debt repayment up to \$30k may be paid from cash reserves
71	Mortgage on Bortin Hall	36,595	36,600	27,446	36,600		
73	DEBT AND TAXES	82,658	74,094	59,304	76,019	3%	
74	UUA/PCD Fair Share Dues	44,055	43,521	32,973	44,500		500 certified members

2017-2018 MDUUC Budget (per annual meeting 6-4-2017)		PY Actual FY 2015-2016	PY Budget FY 2016-2017	CY YTD Actual To Mar 31, 2017	Budget FY 2017-2018	% Change	Comments
75	Starr King	1,001	1,000	750	1,000		
76	DENOMINATIONAL SUPPORT TOTAL	45,056	44,521	33,723	45,500	2%	
77	ADMINISTRATION TOTAL	158,480	154,275	118,187	161,499		
78							
79	Nominating Committee	329	100	-	100		
80	Stewardship	874	1,500	1,736	1,500		
81	Legacy	73	450	144	900		
82	Total Finance Council	1,275	2,050	1,880	2,500	22%	
83	LEAP Program Expenses	12,901	7,540	7,791	9,150		
84	Total LEAP Council	12,901	7,540	7,791	9,150	21%	
85	Fun, food & celebrations	226	275	782	275		
86	Pastoral visitors	18	150	10	150		
87	Community dinners	(1,530)	1,500	1,155	1,500		
88	Membership	834	1,200	100	1,200		
89	Coffee committee	2,007	1,400	900	1,400		
90	Caring committee	-	100	-	400		
91	Personnel	225	300	275	350		
92	Committee on Ministry		100	1,128	100		
93	Denominational Connections		150		150		
94	History committee	111	550	553	550		
95	Total Membership/Ministry Council	1,891	5,725	4,903	6,075	6%	
96	Buildings Maintenance	22,681	12,000	5,013	12,000		
97	Grounds Maintenance	6,869	6,000	4,280	6,000		
98	Contracts/ Inspections	5,227	5,800	5,134	6,400		
99	Supplies/Janitorial	9,636	5,000	2,396	5,000		
100	Maintenance Reserve	21,000	6,000	-	-		
101	Utilities	19,760	20,883	20,218	21,217		
102	Technology upgrades/equipment	2,319	3,227	1,938	2,175		
103	Arts committee	7	100	39	200		
104	Green Sanctuary	(20)	200	-	200		
105	Total Place Council	87,479	59,210	39,018	53,192	-10%	
106	Food Project	623	1,200	726	1,200		
107	Immigration	85	300	45	300		
108	Homeless/Affordable Housing	100	100	-	100		
109	LGBTQQ, Racial Justice, Global Justice	24	100	-	400		
110	Economic Justice	-	150	-	150		
111	Winter Nights	-	500	-	500		
112	Contra Costa Interfaith Supporting Org	1,000	1,000	-	1,000		
113	Total Social Justice Council	1,833	3,350	771	3,650	9%	
114	Website committee	344	150	29	1,200		
115	Council publications and publicity				1,800		
116	Partner church committee	-	200	-	200		

2017-2018 MDUUC Budget		PY Actual	PY Budget	CY YTD Actual	Budget	%	Comments
(per annual meeting 6-4-2017)		FY 2015-2016	FY 2016-2017	To Mar 31, 2017	FY 2017-2018	Change	
117	Total Communications Council	344	350	29	3,200	814%	
118	Worship Associates	3,255	2,600	2,392	2,600		
119	Music Committee	2,119	2,300	1,742	2,300		
120	Worship livestream licenses	-	-	-	2,000		
121	Piano Tuning	690	780	450	780		
122	Vespers	130	125	15	125		
123	Chancel	175	450	277	450		
124	Ushers	-	100	-	100		
125	MDECC	-	400	-	400		
126	Labyrinth Ministry	-	100	11	100		
127	Total Worship Council	6,370	6,855	4,886	8,855	29%	
128	COUNCIL TOTAL	112,093	85,080	59,278	86,622		
129	EXPENSE TOTAL	808,766	831,727	591,709	957,500	15%	
130	Net Operating Income (Deficit)	\$ 30,613	\$ (25,116)	\$ 93,459	\$ 0		