



Mission Peak Unitarian Universalist Congregation

Approved Budget - Fiscal Year 2017

21 May 2016 | Version 3



Table 1: Income

Description	FY16 Budget	FY17 Budget	Change
1000 Donations	\$ 177,270.00	\$ 157,850.00	\$ (19,420.00)
1100 Pledge Income	\$ 172,270.00	\$ 152,850.00	\$ (19,420.00)
1200 Offering Income	\$ 5,000.00	\$ 5,000.00	\$ -
1300 Unrestricted Donations	\$ -	\$ -	\$ -
1400 Temporary Restricted Donations	\$ -	\$ -	\$ -
1500 Restricted Donations	\$ -	\$ -	\$ -
1600 Special Donations	\$ -	\$ -	\$ -
2000 Event and Activity Income	\$ 16,855.00	\$ 14,955.00	\$ (1,900.00)
2100 Black and White Auction	\$ 16,400.00	\$ 14,500.00	\$ (1,900.00)
2200 Garden Share	\$ 250.00	\$ 250.00	\$ -
2300 eScript	\$ 125.00	\$ 125.00	\$ -
2310 AmazonSmile	\$ 80.00	\$ 80.00	\$ -
2400 Retreat	\$ -	\$ -	\$ -
3000 Other Income	\$ 100.00	\$ 100.00	\$ -
3100 Interest Income	\$ 100.00	\$ 100.00	\$ -
3200 Gain on Stock Sale	\$ -	\$ -	\$ -
3300 Miscellaneous Income	\$ -	\$ -	\$ -
Grand Total	\$ 194,225.00	\$ 172,905.00	\$ (21,320.00)

Notes

- 1 FY17 percentage increase over FY16 budget: -10.98%
- 2 Projected FY17 Pledge increase over FY16: -11.27%
- 3 Financials based on FY16 actuals through April 2016 and projected canvass results as of 17 May 2016



Table 2: Operating Expenses - Office and Administration

Description	FY16 Budget	FY17 Budget	Change
4000 Office and Administrative	\$ 60,742.00	\$ 56,727.00	\$ (4,015.00)
4100 Affiliation Expenses	\$ 12,362.00	\$ 10,527.00	\$ (1,835.00)
4110 UUA Fair Share Dues	\$ 7,980.00	\$ 7,080.00	\$ (900.00)
4120 PCD Fair Share Dues	\$ 3,857.00	\$ 3,422.00	\$ (435.00)
4130 Tri-City Interfaith Council Dues	\$ 25.00	\$ 25.00	\$ -
4140 Delegates and Training	\$ 500.00	\$ -	\$ (500.00)
4200 Facility Expenses	\$ 41,300.00	\$ 40,800.00	\$ (500.00)
4210 Facility Rent	\$ 40,800.00	\$ 40,800.00	\$ -
4220 Facility Maintenance & Improvements	\$ 500.00	\$ -	\$ (500.00)
4230 MPUUC Garden		\$ -	\$ -
4300 Financial Expenses	\$ 1,660.00	\$ 1,510.00	\$ (150.00)
4310 Accounting Online Service	\$ 360.00	\$ 360.00	\$ -
4320 Payroll Service	\$ 1,100.00	\$ 950.00	\$ (150.00)
4330 Bank Charges	\$ 200.00	\$ 200.00	\$ -
4400 General & Administrative Expenses	\$ 1,000.00	\$ -	\$ (1,000.00)
4410 Office Supplies	\$ 800.00	\$ -	\$ (800.00)
4420 Newsletter Expenses	\$ 200.00	\$ -	\$ (200.00)
4500 Insurance Expenses	\$ 2,800.00	\$ 3,050.00	\$ 250.00
4510 Multi-Peril Insurance	\$ 1,600.00	\$ 1,390.00	\$ (210.00)
4520 Workers Compensation Insurance	\$ 1,200.00	\$ 1,660.00	\$ 460.00
4600 Telecommunication Expenses	\$ 1,620.00	\$ 840.00	\$ (780.00)
4610 Telephone and DSL	\$ 1,380.00	\$ 600.00	\$ (780.00)
4620 Web Services	\$ 240.00	\$ 240.00	\$ -
Grand Total	\$ 60,742.00	\$ 56,727.00	\$ (4,015.00)

Notes:

- 1 FY17 percentage increase over FY16 budget: -6.61%
- 2 UUA Fair Share Dues = \$60/member * 118 members (decreased from 133 members in FY16)
- 3 PCD Fair Share Dues = \$29/member * 118 members (decreased from 133 members in FY16)
- 4 Office Supplies to be requested as Second Sunday donation
- 5 All other adjustments based on FY16 actuals



Table 3: Operating Expenses - Program Expenses

Description	FY16 Budget	FY17 Budget	Change
5000 Program Expenses	\$ 3,000.00	\$ 1,150.00	\$ (1,850.00)
5100 Ministry Program Expenses	\$ 400.00	\$ -	\$ (400.00)
5110 Committee on Ministry	\$ 100.00	\$ -	\$ (100.00)
5120 Mental Health Discretionary	\$ 200.00	\$ -	\$ (200.00)
5130 Pastoral Associates Committee	\$ 100.00	\$ -	\$ (100.00)
5140 Internship Committee	\$ -	\$ -	\$ -
5200 Religious Education Program Exp	\$ 800.00	\$ 200.00	\$ (600.00)
5210 Adult Education	\$ 200.00	\$ -	\$ (200.00)
5220 CAYRE Discretionary	\$ 200.00	\$ 200.00	\$ -
5230 Curricula	\$ 300.00	\$ -	\$ (300.00)
5240 Youth Discretionary	\$ 100.00	\$ -	\$ (100.00)
5250 OWL Discretionary	\$ -	\$ -	\$ -
5300 Social Justice Program Expenses	\$ 100.00	\$ -	\$ (100.00)
5321 Social Justice Committee	\$ 100.00	\$ -	\$ (100.00)
5330 Sandwich Squad	\$ -	\$ -	\$ -
5340 Backpack Drive	\$ -	\$ -	\$ -
5400 Worship Program Expenses	\$ 1,700.00	\$ 950.00	\$ (750.00)
5410 Aesthetics	\$ 200.00	\$ -	\$ (200.00)
5420 Coffee and Refreshments	\$ 450.00	\$ 450.00	\$ -
5430 Music	\$ 250.00	\$ -	\$ (250.00)
5440 Speaker Honorarium	\$ 800.00	\$ 500.00	\$ (300.00)
5450 Miscellaneous Expenses	\$ -	\$ -	\$ -
Grand Total	\$ 3,000.00	\$ 1,150.00	\$ (1,850.00)

Notes:

- 1 FY17 percentage increase over FY16 budget: -61.67%
- 2 Cost reductions for most accounts



Table 4: Operating Expenses - Staff Expenses

Description	FY16 Budget	FY17 Budget	Change
6000 Staff Expenses	\$ 140,878.87	\$ 141,928.59	\$ 1,049.71
6100 Minister	\$ 97,920.84	\$ 97,920.84	\$ -
6110 Salary and Housing	\$ 61,729.80	\$ 61,729.80	\$ -
6120 Medical and Dental	\$ 14,586.36	\$ 14,586.36	\$ -
6130 Retirement	\$ 6,172.98	\$ 6,172.98	\$ -
6140 Life and Disability Insurance	\$ 1,091.38	\$ 1,091.38	\$ -
6150 FICA Tax in Lieu	\$ 4,769.55	\$ 4,769.55	\$ -
6160 Discretionary Expenses	\$ -	\$ -	\$ -
6170 Professional Expenses	\$ 8,970.76	\$ 8,970.76	\$ -
6180 Sabbatical Fund Contribution	\$ 600.00	\$ 600.00	\$ -
6200 Office Administrator	\$ 13,143.20	\$ 13,406.95	\$ 263.75
6210 Salary	\$ 12,209.19	\$ 12,454.20	\$ 245.01
6220 FICA Tax	\$ 934.00	\$ 952.75	\$ 18.74
6230 Retirement	\$ -	\$ -	\$ -
6300 Director of Religious Education	\$ 29,814.84	\$ 30,600.80	\$ 785.96
6310 Salary	\$ 24,666.72	\$ 25,160.05	\$ 493.33
6320 FICA Tax	\$ 1,887.00	\$ 1,924.74	\$ 37.74
6330 Professional Expenses	\$ 1,000.00	\$ 1,000.00	\$ -
6340 Retirement	\$ 2,261.12	\$ 2,516.01	\$ 254.89
Grand Total	\$ 140,878.87	\$ 141,928.59	\$ 1,049.71

Notes:

- 1 FY17 percentage increase over FY16 budge 0.75%
- 2 Minister Salary and Housing % raise for FY1 0.00% Preserved as for FY16
- 3 Account #6180 Sabbatical Fund Contribution to save toward FY21 Sabbatical
- 4 Office Administrator % raise for FY17: 2.00%
- 5 Office Administrator FY17 hourly rate: \$ 18.87
- 6 Office Administrator cap on monthly hours F 55
- 7 DRE %raise for FY17: 2.00% (see note 9 below)
- 8 DRE will receive 10% employer retirement contribution (per MPUUC policy)



Table 5: Operating Expenses - Other Expenses

Description	FY16 Budget	FY17 Budget	Change
7000 Other Expenses	\$ 6,500.00	\$ 4,500.00	\$ (2,000.00)
7100 Board Expenses	\$ 500.00	\$ 100.00	\$ (400.00)
7110 Board Discretionary Expenses	\$ 500.00	\$ 100.00	\$ (400.00)
7200 Other Committee & Group Exp	\$ 3,600.00	\$ 2,000.00	\$ (1,600.00)
7210 Nominating Committee	\$ -	\$ -	\$ -
7220 Stewardship Committee	\$ -	\$ -	\$ -
7230 Canvass Committee	\$ 2,000.00	\$ 500.00	\$ (1,500.00)
7240 Membership Committee	\$ 100.00	\$ -	\$ (100.00)
7250 Black and White Auction Expenses	\$ 1,500.00	\$ 1,500.00	\$ -
7260 Retreat Expenses	\$ -	\$ -	\$ -
7300 Service Expenses	\$ 2,400.00	\$ 2,400.00	\$ -
7310 Childcare	\$ 2,000.00	\$ 2,000.00	\$ -
7320 Pastoral Care - Minister Vacation	\$ 400.00	\$ 400.00	\$ -
Grand Total	\$ 6,500.00	\$ 4,500.00	\$ (2,000.00)

Notes:

- 1 FY17 percentage increase over FY16 budget: -30.77%
- 2 Cost reductions wherever possible

**Table 6: Operating Expenses - Summary**

Description	FY16 Budget	FY17 Budget	Change
4000 Office and Administrative	\$ 60,742.00	\$ 56,727.00	\$ (4,015.00)
4100 Affiliation Expenses	\$ 12,362.00	\$ 10,527.00	\$ (1,835.00)
4200 Facility Expenses	\$ 41,300.00	\$ 40,800.00	\$ (500.00)
4300 Financial Expenses	\$ 1,660.00	\$ 1,510.00	\$ (150.00)
4400 General & Administrative Expenses	\$ 1,000.00	\$ -	\$ (1,000.00)
4500 Insurance Expenses	\$ 2,800.00	\$ 3,050.00	\$ 250.00
4600 Telecommunication Expenses	\$ 1,620.00	\$ 840.00	\$ (780.00)
5000 Program Expenses	\$ 3,000.00	\$ 1,150.00	\$ (1,850.00)
5100 Ministry Program Expenses	\$ 400.00	\$ -	\$ (400.00)
5200 Religious Education Program Exp	\$ 800.00	\$ 200.00	\$ (600.00)
5300 Social Justice Program Expenses	\$ 100.00	\$ -	\$ (100.00)
5400 Worship Program Expenses	\$ 1,700.00	\$ 950.00	\$ (750.00)
6000 Staff Expenses	\$ 140,878.87	\$ 141,928.59	\$ 1,049.71
6100 Minister	\$ 97,920.84	\$ 97,920.84	\$ -
6200 Office Administrator	\$ 13,143.20	\$ 13,406.95	\$ 263.75
6300 Director of Religious Education	\$ 29,814.84	\$ 30,600.80	\$ 785.96
7000 Other Expenses	\$ 6,500.00	\$ 4,500.00	\$ (2,000.00)
7100 Board Expenses	\$ 500.00	\$ 100.00	\$ (400.00)
7200 Other Committee & Group Exp	\$ 3,600.00	\$ 2,000.00	\$ (1,600.00)
7300 Service Expenses	\$ 2,400.00	\$ 2,400.00	\$ -
Grand Total	\$ 211,120.87	\$ 204,305.59	\$ (6,815.29)

Notes:

- 1 FY17 percentage increase over FY16 budget: -3.23%



Table 7: Operating Budget Summary

Description	FY16	FY17	Change
Income	\$ 194,225.00	\$ 172,905.00	\$ (21,320.00)
Operating Expenses	\$ 211,120.87	\$ 204,305.59	\$ (6,815.29)
Revenue Minus Operating Expenses	\$ (16,895.87)	\$ (31,400.59)	\$ (14,504.71)

Notes

- 1 Planned FY17 Operating Budget Defic \$ 31,400.59
- 2 Percentage increase in deficit over FY 85.85% (deficit ~doubled)
- 3 Deficit to be covered by Special Fund. Budget Status meeting to be held in January 2017.

**Table 8: Other Fund Expenses**

Description	FY16 Budget	FY17 Budget	Change
8000 Other Fund Expenses	\$ 36,690.00	\$ 13,090.00	\$ (23,600.00)
8100 Special Fund Project Expenses	\$ 31,300.00	\$ 7,500.00	\$ (23,800.00)
8110 Interfaith Counseling Center	\$ 2,500.00	\$ 2,500.00	\$ -
8115 PCD Leadership	\$ 200.00	\$ -	\$ (200.00)
8120 Leap of Faith	\$ -	\$ -	\$ -
8140 Accompanist	\$ 3,000.00	\$ 3,000.00	\$ -
8150 Twentieth Anniversary Celebration	\$ -	\$ -	\$ -
8160 Environmental Project	\$ -	\$ -	\$ -
8170 Outreach Coordinator	\$ 18,000.00	\$ -	\$ (18,000.00)
8175 Sabbatical Minister	\$ 5,600.00	\$ -	\$ (5,600.00)
8180 Ministerial Intern	\$ -	\$ -	\$ -
8190 Ministerial Intern FICA	\$ -	\$ -	\$ -
8195 Ministerial Intern Profess Exp	\$ -	\$ -	\$ -
8130 Growth Leadership Dev	\$ 2,000.00	\$ 2,000.00	\$ -
8300 Connections Fund Expenditures	\$ -	\$ -	\$ -
8310 Connections General Expenses	\$ -	\$ -	\$ -
8400 Miscellaneous Funds	\$ 5,390.00	\$ 5,590.00	\$ 200.00
8410 Choir Fund Expenses	\$ 3,450.00	\$ 3,450.00	\$ -
8411 Garden Share Expenses	\$ 300.00	\$ 300.00	\$ -
8412 Coming of Age Expenses	\$ 300.00	\$ 500.00	\$ 200.00
8413 Sandwich Squad Expenses	\$ 500.00	\$ 500.00	\$ -
8414 Social Justice Fund Expenses	\$ 140.00	\$ 140.00	\$ -
8415 Ministers Discretionary Expenses	\$ 200.00	\$ 200.00	\$ -
8416 Seminary Student Award	\$ 500.00	\$ 500.00	\$ -
Grand Total	\$ 36,690.00	\$ 13,090.00	\$ (23,600.00)

Notes:

FY17 percentage increase over FY16 budget: -64.32%

Elimination of Outreach Coordinator role



Table 9: FY16 Financials - Income

Description	FY16 Budget	FY16 Projection	FY16 Projection - Budget
1000 Donations	\$ 177,270.00	\$ 218,541.00	\$ 41,271.00
2000 Event and Activity Income	\$ 16,855.00	\$ 11,745.23	\$ (5,109.77)
3000 Other Income	\$ 100.00	\$ 126.35	\$ 26.35
Grand Total	\$ 194,225.00	\$ 230,412.58	\$ 36,187.58

Table 10: FY16 Financials - Operating Expenses

Description	FY16 Budget	FY16 Projection	FY16 Budget - Projection
4000 Office and Administrative	\$ 60,742.00	\$ 59,896.18	\$ 845.82
5000 Program Expenses	\$ 3,000.00	\$ 1,986.59	\$ 1,013.41
6000 Staff Expenses	\$ 140,878.87	\$ 140,018.61	\$ 860.26
7000 Other Expenses	\$ 6,500.00	\$ 6,553.94	\$ (53.94)
Grand Total	\$ 211,120.87	\$ 208,455.31	\$ 2,665.56

Table 11: FY16 Financials - Other Fund Expenses

Description	FY16 Budget	FY16 Projection	FY16 Budget - Projection
8000 Other Fund Expenses	\$ 31,300.00	\$ 19,325.00	\$ 11,975.00
8100 Special Fund Project Expenses	\$ 31,300.00	\$ 19,325.00	\$ 11,975.00
8300 Connections Fund Expenditures	\$ -	\$ -	\$ -
Grand Total	\$ 31,300.00	\$ 19,325.00	\$ 11,975.00

Table 12: FY16 Financials - Operating Budget Summary

Description	FY16 Budget	FY16 Projection	FY16 Projection - Budget
Income	\$ 194,225.00	\$ 230,412.58	\$ 36,187.58
Operating Expenses	\$ 211,120.87	\$ 208,455.31	\$ (2,665.56)
Revenue Minus Operating Expenses	\$ (16,895.87)	\$ 21,957.27	\$ 38,853.14

Notes:

- 1 FY16 Operating Income includes \$50,000 donation which was credited to the Special Fund
- 2 Summary is based on FY16 actuals through April 2016, and projections for May - June 2016



Table 13: FY16 Financials - Asset Summary

Fund	FY16 Start	End of April 2016	FY16 End (Projected)
Aesthetics Fund	\$ 300.00	\$ 300.00	\$ 300.00
Building Fund	\$ 9,892.82	\$ 9,892.82	\$ 9,892.82
Choir Fund	\$ 2,080.85	\$ 3,821.85	\$ 3,821.85
Coming of Age Fund	\$ 60.21	\$ 60.21	\$ 500.00
Connections	\$ -	\$ (2,500.00)	\$ -
Garden Share Fund	\$ 316.96	\$ 343.81	\$ 320.00
General Fund	\$ (27,572.82)	\$ 149.82	\$ (24,987.60)
Intern Committee Fund	\$ 16.04	\$ 16.04	\$ -
Intern Professional Expenses Fund	\$ -	\$ -	\$ -
Ministers Discretionary Fund	\$ 459.78	\$ 459.78	\$ 639.73
Retreat Fund		\$ -	\$ -
Sandwich Squad Fund	\$ 669.39	\$ 173.65	\$ 760.07
Seminary Student Fund	\$ 751.84	\$ 751.84	\$ 751.84
Social Justice Fund	\$ 143.00	\$ 6.50	\$ 143.00
Special Fund	\$ 95,892.77	\$ 86,515.76	\$ 85,773.00
Mural Fund	\$ 448.00	\$ 448.00	
Sabbaatical Fund	\$ 6,000.00	\$ (840.00)	\$ 240.00
Grand Total	\$ 89,458.84	\$ 99,600.08	\$ 78,154.71

1 Projected FY16 reduction of total assets: 12.64%



Table 14: Forecast Asset Summary - End of FY17

Fund	FY16 End (Projected)	FY17 End (Planned)
Aesthetics Fund	\$ 300.00	\$ 300.00
Building Fund	\$ 9,892.82	\$ 9,892.82
Choir Fund	\$ 3,821.85	\$ 371.85
Coming of Age Fund	\$ 500.00	\$ -
Connections	\$ -	\$ -
Garden Share Fund	\$ 320.00	\$ 20.00
General Fund	\$ -	\$ (31,400.59)
Intern Committee Fund	\$ -	\$ -
Intern Professional Expenses Fund	\$ -	\$ -
Ministers Discretionary Fund	\$ 639.73	\$ 439.73
Retreat Fund	\$ -	\$ -
Sandwich Squad Fund	\$ 760.07	\$ 260.07
Seminary Student Fund	\$ 751.84	\$ 251.84
Social Justice Fund	\$ 143.00	\$ 3.00
Special Fund	\$ 60,785.40	\$ 53,285.40
Grand Total	\$ 77,914.71	\$ 33,424.12

Notes

- 1 Projected FY17 reduction of total assets: 57%