

May 2019 Board of Trustees Meeting Packet

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AFD's Report

CYMD's Report

Monthly Financial Reports

Budget Worksheet (note: there may be changes to this since FinCom meets again before BOT meeting and copies of updated numbers will be provided at the BOT meeting)

Board Meeting Agenda

May 16, 2019

Process Observer: April Naturale

Members: Diane will be late as she is attending the first part of the social justice meeting

- 6:30 Moment of Silence, Reading, Focused Check-in Jessica
- 6:50 Reading the covenant, report on UUA covenant workshop Pat,
Jim, Katharine, Carol
Update on Facilities Task Force Pat
- 7:00 Minister's Time Jessica
- 7:05 Policy – Active Shooter policy Katharine, policy liaison
- 7:30 Draft budget discussion and approval Diane
- 8:20 Consent agenda: April minutes, president's report, minister's report, CYM report, admin. and finance report, treasurer's report, policy, personnel
- 8:25 Process Observer feedback
- 8:30 Closing Circle
- Huddle

Agenda items for May 23 board meeting: evaluation of annual vision of ministry, status and evaluation of board committees, end-of-year board self-evaluation

FIRST PARISH BREWSTER UU BOARD MINUTES

April 25, 2019

Members in Attendance:

Pat Stover, President
Jim Hild, President Elect
Judy Harrison, Past President
Diane Pansire, Treasurer
Carol DiAnna, Clerk
Susan Daly, Member at Large
Ralph Diamond, Member at Large
Katherine Farnham, Member at Large
Liz Gordon, Member at Large

Staff in Attendance:

Rev. Jessica Clay, Minister
Twinks Hastings, CYM Director

Guests in Attendance

Suzanne Sullivan
Dr. Roger Kligler

Chalice Lighting/Spiritual Opening/Focused Check-in

Rev Jessica Clay started the meeting with a reading and all members participated in a focused check-in. Board members each read a line of the board covenant.

Medical Aid in Dying

Suzanne Sullivan, a member of FPBUU, brought Dr. Roger Kligler to speak to the board about endorsing the legislation that is in committee in the Massachusetts House and Senate. The bill – Massachusetts, An Act Relative to End of Life Options, H1926 and S1208 would allow, a terminally ill and mentally capable adult with a prognosis of six months or less to live, the option to request, obtain and take medication – should they choose – to die peacefully on their sleep if their suffering becomes unbearable. The bill is modeled after the Oregon Death with Dignity Act, which has been in practice for over 20 years without a single instance of abuse or coercion. Dr. Kligler gave a history of the death with dignity movement and his own experience with dying patients. He also mentioned the UUA 1988 general resolution which supports medical aid in dying. In order for the medical aid in dying bill to come out of committee, the MA state Legislature is looking for board support of the bill among all of its citizens. Dr. Kligler is trying to get a broad coalition of community groups and faith-based groups to endorse the legislation. The board voted unanimously to endorse House bill (H1926) and the Senate bill (S1208). **However, in order for FPBUU to endorse this legislation, it must be put for a vote at FPBUU's upcoming annual meeting on June 9, 2019.** As a way of helping FPBUU members to understand medical aid in dying and the proposed legislation, we are hoping to have an after Sunday service gathering with Dr. Kligler sometime in May. Pat will contact Dr. Kligler about doing this.

Announcement by Ralph Dimond

Ralph announce that he will be stepping down from the FPBUU board at the end of this fiscal year. He said that serving on the board does not feel suitable for him and he is looking for other ways to serve FPBUU.

Minister's Report

Rev Jessica continues with her busy schedule connecting with congregants and committees in a variety of ways. She reported that she has 30 standing meetings a month and is looking at ways to cut back on these commitments. Jessica does want to be available to committees and congregants but also realizes that she cannot maintain this type of schedule. Her hope is that some connections may be able to take place by phone as opposed to in person meetings.

Minister's Evaluation Process

Sue Daly who leads the evaluation process team suggested using Jessica's evaluation that was completed in January 2019 and having board members make additional comments. Jessica suggested that the board use the handbook (*Fulfilling the Call*) developed by the Unitarian Universalist Association of Congregations. It evaluates minister's on specific themes/duties as opposed to just simply resting on personal opinions. Jessica will email the handbook to board members. Board members and the evaluation team will look over the evaluation process suggested in the handbook and decide about using it as an evaluation tool. The deadline for the evaluation process is May 13, 2019.

Current Budget and 2019/2020 Draft Budget Presentation

- Current Budget: Diane reported after making many adjustments, the Finance Committee is anticipating a shortfall of about \$13,000 down from \$34,000. This decrease is due to some members answering the call to increase their pledges for this fiscal year and some decreased expenses for committees and other line items.
- 2019/2020 Draft Budget: In drafting the budget for fiscal year 2019/2020, the Finance Committee in conjunction with Rev. Jessica tried to develop a budget based on more realistic growth of funds coming into FPBUU. This means that many line items in the budget need to be cut back wherever possible. It was also acknowledged that it is an absolute necessity for FPBUU members and committees to be involved in various fundraising efforts. This led to a discussion of the need for the development of a fundraising policy as there is not a clear understanding among FPBUU members and committees.

Facilities Task Force Update

Pat reported that we now have 4 people willing to serve on the Facilities Task Force. Pat will meet with them in May to go over the responsibilities of the task force. An announcement of the Task Force members will be made at the annual meeting in June.

Calendar and Weather Policy Approval

The board unanimously approved the Weather Policy and unanimously approved the Calendar Policy with the addition of...(under the heading Guidelines item 2. We recommend that committees:) *Committees not meet during Sunday morning services.*

Stewardship Sunday

Pat spoke of the big end of the Stewardship campaign celebration to take place this coming Sunday, April 28th. There will be a parade in the sanctuary with all committees holding signs that show what each committee does.

Consent Agenda

The Board voted unanimously to accept the Consent Agenda.

Closing Circle and Affirmation

All present took part in the closing circle.

Huddle

Board members expressed comments about the Board meeting process.

Respectfully submitted by Carol DiAnna

President's Report May, 2019

Last year it was an experiment to schedule four extra board meetings in the year-in October for planning, in Jan. for mid-year evaluation, in March for budget and in May for end-of year evaluation. We ended up not needing the January meeting, but we will need the extra May meeting for evaluation. Because of the budget situation we are in, we will need to spend considerable time in the regular board meeting on May 16 in discussing and approving a draft budget that we feel comfortable sending to the congregation for approval at the annual meeting in June. So at the extra board meeting on May 23, we will be doing the end-of-the-year evaluation of the annual vision of ministry, board committees, and another board self-evaluation.

Annual Meeting

Two more coffee hour information sessions staffed by board members for anyone needing information about the board recommendation to disestablish the council are being held Sunday May 12. In addition, an e-mail blast will be going out concerning the proposed endorsement of the medical aid in dying legislation. A presentation of the draft budget to be approved will happen on Sunday, June 2nd. We are doing our best to prepare members for the votes to be taken at the annual meeting.

Facilities Task Force

On Wednesday, May 8, I am having an initial organizing meeting of the new facilities task force. Five people have given me tentative “yeses” –Howard Hayes, Nancy Douttiel, Rog Smith, Judy Fenner and Dave Rogers. I have put out the expectation that they come to this initial meeting to hear more about the board’s hopes for this task force and then decide whether they can commit to serving. I will be able to give an update at the board meeting.

Policy

The active shooter policy is ready for us to take a look at. We hope to be able to approve this new policy.

Budget

The Finance Committee has been having extra meetings as they continue to wrestle with the proposed budget for next year. Their intention is to bring a balanced draft budget to this board meeting for us to approve. Because of the “leanness” of the budget projection for next year, this continues to be a difficult and challenging process and finance committee members and our minister are working very hard to come up with a balanced budget that is fair to all.

Ministers Board Report April 2019 from Rev Jessica Clay

This is a short report this month since we met recently and I am on vacation May 4-11.

Overall thoughts:

There is a level of palpable stress and anxiety in some members of the congregation due to the deficit and budget for next year. I have also been stressed, but I am confident that we will work out a feasible solution to the deficit this year. I am appreciative of Karena & Diane's hard work on the budget as well as the finance committee. The budget next year is quite conservative, and this will be difficult for many members of the congregation and staff, but this means we will not be in the same situation one year from now.

Worship and Rites of Passage:

Worship continues to go well. We had a successful worship associates retreat on April 27th and have services planned through December. Next year we may have more lay led services as some of the pulpit support budget was cut due to the conservative budget. Additionally, I continue to meet with couples providing pre-marital counseling and wedding planning.

Pastoral Care:

I continue to provide pastoral care to members and friends of the congregation visiting with them in their homes, my office, and the hospital. I continue to facilitate the pastoral care & helping hands committee(s) meetings monthly. There continues to be a lot of pastoral care needs and I am meeting with people as I am able. I am grateful our community helps to care for each other so well.

Spiritual Development for Self and Others:

I am in conversation with congregants about spiritual practices and possible upcoming classes and retreats. I will be attending my study group May 13-15, we are studying intentional communities for this meeting.

Social Justice in the Public Square:

So far we have had 65 people sign up for Beloved Conversations! This is fantastic. I am working with members of the social justice committee to plan groups and facilitators.

Administration:

I continue to meet with staff to provide supervision and support. We are planning an end of the year staff outing in place of our last meeting of the parish year. Our stewardship drive went very well. It is important to note that many of my colleagues are having budget issues, deficits, and people decreasing giving. I think that this is due to many factors, and another reason for a very conservative budget next year. Even with all of this, the stewardship committees plan of one on one conversations with the top 25 pledge units was a success in that it connected people, made them feel heard, and was a chance to talk openly about generosity and giving. My meetings with the top five pledge units were lovely conversations about generosity and their hopes and dream for FPBUU.

Serves the Larger Unitarian Universalist Faith:

UUMA Cape & Islands cluster continues to meet at FPBUU though we will take a break for the summer. I am much looking forward to attending GA in June and connecting with colleagues and our faith as a whole there.

Leads the Faith into the Future:

Since we are reducing our advertising budget over the next year, we will try to increase promotions through online channels and are hopeful that congregants will as well.

Report from Administration and Finance Director – May 2019

Pledges & Financials - See page 1 of Financial Reports.

- I will be sending out statements within the next week to those who have a balance on this year's pledge to remind them how important it is to get payments in before the end of June. In coordination with the Finance and Stewardship Committees, many messages regarding the budget shortfall for the current year and the funding issues for the coming year's budget have gone out to the congregation. Many people have contributed either with giving back some of what was budgeted, making additional donations or donating their time and talent in lieu of payment. It is heartening to see how much this place matters to so many!
- I am working hard to give updated numbers to all those involved in the budget process. Some savings within the office and property budgets to help with the budget shortfall this year are not possible after further review of expenses coming in, and I have concerns about under funding maintenance for office and property next year without a solid plan on how to reduce these costs that have been stable expenses for years.

Property Management

- BMC and I have one more meeting for this fiscal year. Projects to be finished before the end of June include replacing cracked windows in Meetinghouse, painting shingles of connector between Meetinghouse and Parish Hall, painting of Winslow House, and replace deck on westside of Barn.
- I met with Howard Hayes regarding the Facilities Task Force that the Board assembled, and we have a plan to assemble crucial information on our building and property assets.

Publicity/Communications

- I continue to work with COVE volunteers to maintain an up to date website. I have added links to our most used forms on the FAQ page for easy access.
- We were disappointed to have the Brewster in Bloom parade be cancelled, but thankful for those who helped decorate the float. It was adorable. Thanks to Charles Harris for offering his trailer. Linda extremely worked hard to find support for the parade (while also organizing the Spring Auction and managing the stores!). This event is always hard to get volunteers for due to the time of the year when people are already stretched thin, but this is a great opportunity for us to show who we are to the congregation. Basically great inexpensive PR!

Membership

- In collaboration with the Membership Committee, I am sending out a welcome letter from me to all new members that include the basic information regarding the online directory access and pledging.

Administrative Responsibilities

- It is Annual Report time! I have sent out an email to all of the groups that need to submit a report with the deadline of May 20th. Announcement for the Annual Meeting will need to be mailed by May 24th to abide by the bylaws.
- Calendar requests for meetings for next fiscal year are now being accepted by COVE and can be submitted via the website under the News and Calendar section.

Blessings, Karena Stroh, Administration and Finance Director

CYM Board Report May 2019

Overview

It's hard to believe we are coming to the end of my second year serving as the CYM director. It's been another full and busy month in CYM and we have one more to go before the closing service. We will be doing a special ritual for our closing seniors on Sunday night, and hosting a closing Hogwarts Banquet for the CYM kids in June.

Youth

Two of youth will be bridging in June, these two have grown up at FPB since childhood in their words "it's the end of an era" I hope that you will join us on June 2nd to celebrate these amazing young women.

Next year's program

We will offer Chalice Children for pre K -K and 1st grade
2nd-5th Grade will be doing a curriculum based on the 7 principles, with the theme of Time Travel
6-8th will be doing coming of age
And of course, high school youth group for 9-12th

CYM Teachers

Recruiting will begin this month; our goal is to break the program into four-week sessions and have people volunteer for just 4 weeks. I encourage you all to give it a go, you might find some magic in the basement. I also hope that you will encourage your friends to sign up, once people experience working with the children, they tend to want to stick around!

Outreach/Professional Development

I have signed up for fall classes – UU Identity and Teacher Development and will be taking the OWL training in August. I have not been attending my local cluster group because of time constraints and a difference of needs. I hope to find a group of colleagues I can meet with in person in the next year. I continue to develop relationships with RE colleagues from different faiths in our area.

Movie nights and middle school youth program

The movie nights and middle school socials have been so important in building CYM community. I intend to carry this through next year.

Pathways

We will be running a spring session and then evaluating the program overall. For fall there will be no pathways to allow and encourage participation in Beloved Conversations.

CYM Committee

We held a retreat to work on an overarching view of CYM at FPB. It was a great afternoon, with deep, meaningful and powerful conversation. Leading worship as a committee was wonderful and a great experience all round. This committee is hard working, dedicated and wonderful. I hope that we can re-instate the board liaison next year. I think its important to have a voice on the board who is aware of the program in detail.

Summer Program

Planning is well underway and there is great excitement by the group involved, I hope to be able to spread that excitement to the congregation. We will be officially launching registration this week, but already have four children signed up.

I don't want this program to become solely focused on the revenue, because there is so much more to value than just the \$\$, however with four children we have taken in \$1125 and so my hope is to be able to meet the \$3000 goal I set.

In conclusion

In some ways it feels like we are winding down for the year, but in other ways it seems like we are just ramping up for summer!

CYM Director, Twinks Hastings

Financial Reports - April 2019

Submitted by Karena Stroh, Administration & Finance Director

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Tab 3 (pages 6-8) - *Operating Fund* Profit & Loss Previous Year Comparison

Tab 4 (pages 9-10) - *Operating Fund* Balance Sheet Previous Year Comparison

% of budget should typically be at 83.3%

Points of Interest

Total Income is at 79% of budget

Pledges Commitments FY 18-19 \$355,028 *same as previous month

Total Pledge Payments received 80% of budget

Offertory is at 73% of budget; 10% and \$3,056 short of budget. It is up from last year at this time by \$843.

Thrift Store Income is at 78% of budget

Total Expenses are at 79% of budget

Reminder not all line items are evenly distributed throughout the calendar year such as Maint-Special Projects or Liability/Property Insurance.

Total Split Plates (monthly July & August, weekly starting in Sept.) **\$16,978** was distributed to 36 different organizations.

There is \$6,000 in the Special Funds Account which is not designated, and I propose that we move it to our operating fund reserves.

Operating Funds
Profit and Loss Budget vs Actual
July through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Pledges				
2018-2019 Pledges	304,353.30	387,100.00	-82,746.70	78.62%
2017-2018 Pledges	10,463.00	7,500.00	2,963.00	139.51%
2016-2017 Pledges	2,765.00	0.00	2,765.00	100.0%
Total Pledges	<u>317,581.30</u>	<u>394,600.00</u>	<u>-77,018.70</u>	<u>80.48%</u>
Contributions				
Offertory	21,934.14	30,000.00	-8,065.86	73.11%
Misc Contributions	315.13	0.00	315.13	100.0%
Total Contributions	<u>22,249.27</u>	<u>30,000.00</u>	<u>-7,750.73</u>	<u>74.16%</u>
Fund Raising				
Holiday Fair	1,078.00			
Thrift Shop	70,019.68	90,000.00	-19,980.32	77.8%
Fall Fair	4,759.57	9,000.00	-4,240.43	52.88%
SpringAuct	510.00	10,000.00	-9,490.00	5.1%
Committee Fund Raisers	3,640.73	6,600.00	-2,959.27	55.16%
Food Certificate Sales	1,650.00	2,000.00	-350.00	82.5%
Women's Circle Alliance	2,092.41	500.00	1,592.41	418.48%
Welcoming Congregation-Income	2,800.00	2,000.00	800.00	140.0%
Total Fund Raising	<u>86,550.39</u>	<u>120,100.00</u>	<u>-33,549.61</u>	<u>72.07%</u>
BldgUse				
Space Rentals	3,360.50	3,000.00	360.50	112.02%
Weddings/Memorials	2,545.00	2,000.00	545.00	127.25%
Total BldgUse	<u>5,905.50</u>	<u>5,000.00</u>	<u>905.50</u>	<u>118.11%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	2,811.79	2,600.00	211.79	108.15%
Alton Smith Char Trust	1,275.79	1,200.00	75.79	106.32%
Alton Smith Irrev Trust	990.12	1,200.00	-209.88	82.51%
Total Investment Income	<u>5,077.70</u>	<u>5,000.00</u>	<u>77.70</u>	<u>101.55%</u>
Interest Income	76.34	250.00	-173.66	30.54%
Total Investment,Interest, MiscIncome	<u>5,154.04</u>	<u>5,250.00</u>	<u>-95.96</u>	<u>98.17%</u>
Total Income	<u>437,440.50</u>	<u>554,950.00</u>	<u>-117,509.50</u>	<u>78.83%</u>
Gross Profit	<u>437,440.50</u>	<u>554,950.00</u>	<u>-117,509.50</u>	<u>78.83%</u>
Expense				
Payroll Expenses				
WorkCompInsurance	-312.00	2,667.00	-2,979.00	-11.7%
Taxes	11,973.42	14,138.00	-2,164.58	84.69%
Total Payroll Expenses	<u>11,661.42</u>	<u>16,805.00</u>	<u>-5,143.58</u>	<u>69.39%</u>
Staff Salaries				
Clergy Housing	22,000.00	26,400.00	-4,400.00	83.33%
Minister	53,900.00	64,680.00	-10,780.00	83.33%
Admin&FinanceDir	35,915.80	43,099.00	-7,183.20	83.33%
CYM Dir	33,470.80	40,165.00	-6,694.20	83.33%
Music Director	29,423.00	35,308.00	-5,885.00	83.33%
ThriftShopManager	26,841.60	32,206.00	-5,364.40	83.34%
Sexton	16,372.50	19,491.00	-3,118.50	84.0%
Bookkeeper	12,053.00	14,461.00	-2,408.00	83.35%

**Operating Funds
Profit and Loss Budget vs Actual**

July through April 2019

CYM-Childcare	1,968.01	2,273.00	-304.99	86.58%
Pianist	4,410.00	8,174.30	-3,764.30	53.95%
Total Staff Salaries	236,354.71	286,257.30	-49,902.59	82.57%
Staff Benefits				
Minister Benefit (FICA)	5,728.00	6,885.00	-1,157.00	83.2%
Health Insurance	22,283.02	26,098.00	-3,814.98	85.38%
Pension	18,264.40	25,163.00	-6,898.60	72.58%
Minister's Term Life	618.50	734.00	-115.50	84.26%
Total Staff Benefits	46,893.92	58,880.00	-11,986.08	79.64%
Staff Professional Expenses				
Admin&FinanceDirProf Ex	1,704.00	1,704.00	0.00	100.0%
CYM Professional Exp	764.10	1,588.00	-823.90	48.12%
Music Director Prof Exp	1,396.00	1,396.00	0.00	100.0%
Minister's Professional Exp	8,964.27	9,000.00	-35.73	99.6%
Total Staff Professional Expenses	12,828.37	13,688.00	-859.63	93.72%
BldgGrounds				
Electric	3,356.13	4,500.00	-1,143.87	74.58%
Gas	5,366.24	5,000.00	366.24	107.33%
Groundskeeping	8,091.50	15,000.00	-6,908.50	53.94%
Reg. Maintenance				
Supplies	2,878.33	4,200.00	-1,321.67	68.53%
Reg. Maintenance - Other	12,786.14	13,800.00	-1,013.86	92.65%
Total Reg. Maintenance	15,664.47	18,000.00	-2,335.53	87.03%
Maint-Special Bldg Projects	12,672.00	13,948.00	-1,276.00	90.85%
Liability/Property Insurance	-1,008.00	10,403.00	-11,411.00	-9.69%
Telephone & Internet	3,327.91	3,745.00	-417.09	88.86%
Water	1,418.91	1,500.00	-81.09	94.59%
Total BldgGrounds	48,889.16	72,096.00	-23,206.84	67.81%
OfficeExpense				
Advertising	1,402.85	1,500.00	-97.15	93.52%
Credit Card/Bank/PayPal Fees	1,098.80	1,500.00	-401.20	73.25%
ComputerAsst	0.00	350.00	-350.00	0.0%
Office Expense/Supplies	4,151.48	4,000.00	151.48	103.79%
OfficeEquip/Maint	4,149.87	7,000.00	-2,850.13	59.28%
Payroll Expenses	718.26	800.00	-81.74	89.78%
Software Expense	1,664.82	1,200.00	464.82	138.74%
Total OfficeExpense	13,186.08	16,350.00	-3,163.92	80.65%
Loan & Mortgage Payments				
Mortgage Principal Payments	3,838.59	4,038.00	-199.41	95.06%
Mortgage Interest Payments	3,356.61	4,597.00	-1,240.39	73.02%
EndowLoanRepayment	8,666.00	10,399.00	-1,733.00	83.34%
Total Loan & Mortgage Payments	15,861.20	19,034.00	-3,172.80	83.33%
Denominational Dues				
UUA-NER	21,670.82	26,005.00	-4,334.18	83.33%
Total Denominational Dues	21,670.82	26,005.00	-4,334.18	83.33%
Consultants/Contract Employees				
Pianist	2,113.70	2,113.70	0.00	100.0%
Substitute Sexton	612.50	800.00	-187.50	76.56%
OMG Music	1,600.00	2,400.00	-800.00	66.67%
Housekeeping	6,960.00	8,320.00	-1,360.00	83.65%
Total Consultants/Contract Employees	11,286.20	13,633.70	-2,347.50	82.78%

Operating Funds
Profit and Loss Budget vs Actual
July through April 2019

Committees				
Sunday Morning Worship Support	0.00	150.00	-150.00	0.0%
HelpingHands	71.82	100.00	-28.18	71.82%
Paul Hush Forums	1,200.00	1,200.00	0.00	100.0%
Board	710.32	1,500.00	-789.68	47.36%
Council	194.40	500.00	-305.60	38.88%
UU Connections	1,403.20	3,000.00	-1,596.80	46.77%
Landscape Committee	1,013.60	1,200.00	-186.40	84.47%
Membership	258.61	575.00	-316.39	44.98%
Stewardship	913.63	1,500.00	-586.37	60.91%
Total Committees	5,765.58	9,725.00	-3,959.42	59.29%
CYM				
Child Care Supplies	0.00	300.00	-300.00	0.0%
Sunday Special Programming	1,484.45	1,500.00	-15.55	98.96%
O.W.L.	417.94	1,000.00	-582.06	41.79%
Contract ChildCare	722.00	1,000.00	-278.00	72.2%
High School Youth Program	398.20	800.00	-401.80	49.78%
Pre K-Grade 6/7	280.01	900.00	-619.99	31.11%
Office/Library	275.22	500.00	-224.78	55.04%
Total CYM	3,577.82	6,000.00	-2,422.18	59.63%
Music				
OMG Music Supplies	0.00	400.00	-400.00	0.0%
Music Scores	966.97	1,000.00	-33.03	96.7%
Music Support/Supplies	1,012.10	500.00	512.10	202.42%
Musicians	975.00	2,000.00	-1,025.00	48.75%
PianoOrgan	1,327.42	1,600.00	-272.58	82.96%
Total Music	4,281.49	5,500.00	-1,218.51	77.85%
Justice				
Social Justice	2,398.00	4,150.00	-1,752.00	57.78%
One Earth One People	1,644.23	1,675.00	-30.77	98.16%
Green Sanctuary	175.00	350.00	-175.00	50.0%
Total Justice	4,217.23	6,175.00	-1,957.77	68.3%
Worship				
Pastoral Care Coverage	0.00	300.00	-300.00	0.0%
Hospitality-Worship	511.92	500.00	11.92	102.38%
Materials/Supplies	1,389.70	800.00	589.70	173.71%
PulpitSupport	1,900.00	3,200.00	-1,300.00	59.38%
Total Worship	3,801.62	4,800.00	-998.38	79.2%
Total Expense	440,275.62	554,949.00	-114,673.38	79.34%
Net Ordinary Income	-2,835.12	1.00	-2,836.12	-283,512.0%
Net Income	-2,835.12	1.00	-2,836.12	-283,512.0%

Operating Funds
Profit and Loss Previous Year Comparision
July through April 2019

	<u>Jul '18 - Apr 19</u>	<u>Jul '17 - Apr 18</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Pledges				
2018-2019 Pledges	304,353.30	-12,014.00	316,367.30	2,633.32%
2017-2018 Pledges	10,463.00	282,545.87	-272,082.87	-96.3%
2015-2016 Pledges	0.00	200.00	-200.00	-100.0%
2016-2017 Pledges	2,765.00	9,049.00	-6,284.00	-69.44%
Total Pledges	<u>317,581.30</u>	<u>279,780.87</u>	<u>37,800.43</u>	<u>13.51%</u>
Contributions				
Offertory	21,934.14	21,091.50	842.64	4.0%
Misc Contributions	315.13	708.00	-392.87	-55.49%
Total Contributions	<u>22,249.27</u>	<u>21,799.50</u>	<u>449.77</u>	<u>2.06%</u>
Fund Raising				
Holiday Fair	1,078.00	0.00	1,078.00	100.0%
Thrift Shop	70,019.68	69,411.09	608.59	0.88%
Fall Fair	4,759.57	9,158.77	-4,399.20	-48.03%
SpringAuct	510.00	828.00	-318.00	-38.41%
Committee Fund Raisers	3,640.73	6,096.43	-2,455.70	-40.28%
Food Certificate Sales	1,650.00	1,650.00	0.00	0.0%
Women's Circle Alliance	2,092.41	852.41	1,240.00	145.47%
Welcoming Congregation-Income	2,800.00	3,547.00	-747.00	-21.06%
Total Fund Raising	<u>86,550.39</u>	<u>91,543.70</u>	<u>-4,993.31</u>	<u>-5.46%</u>
BldgUse				
Space Rentals	3,360.50	2,726.30	634.20	23.26%
Weddings/Memorials	2,545.00	1,825.00	720.00	39.45%
SocialHour/Hospitality	0.00	279.11	-279.11	-100.0%
Total BldgUse	<u>5,905.50</u>	<u>4,830.41</u>	<u>1,075.09</u>	<u>22.26%</u>
Investment,Interest, MiscIncome				
Investment Income				
UUA GIF Distribution	2,811.79	2,841.67	-29.88	-1.05%
Alton Smith Char Trust	1,275.79	1,113.94	161.85	14.53%
Alton Smith Irrev Trust	990.12	994.14	-4.02	-0.4%
Total Investment Income	<u>5,077.70</u>	<u>4,949.75</u>	<u>127.95</u>	<u>2.59%</u>
Interest Income	76.34	164.30	-87.96	-53.54%
Total Investment,Interest, MiscIncome	<u>5,154.04</u>	<u>5,114.05</u>	<u>39.99</u>	<u>0.78%</u>
Total Income	<u>437,440.50</u>	<u>403,068.53</u>	<u>34,371.97</u>	<u>8.53%</u>
Gross Profit	437,440.50	403,068.53	34,371.97	8.53%
Expense				
Payroll Expenses				
WorkCompInsurance	-312.00	1,106.00	-1,418.00	-128.21%
Taxes	12,584.20	13,992.81	-1,408.61	-10.07%
Total Payroll Expenses	<u>12,272.20</u>	<u>15,098.81</u>	<u>-2,826.61</u>	<u>-18.72%</u>
Staff Salaries				
Clergy Housing	23,100.00	8,800.00	14,300.00	162.5%

Operating Funds
Profit and Loss Previous Year Comparision
July through April 2019

Minister	56,457.50	68,250.00	-11,792.50	-17.28%
Admin&FinanceDir	37,711.59	29,929.04	7,782.55	26.0%
CYM Dir	30,123.72	33,213.10	-3,089.38	-9.3%
Music Director	30,894.15	29,481.08	1,413.07	4.79%
ThriftShopManager	28,183.68	25,021.40	3,162.28	12.64%
Sexton	17,165.25	14,617.68	2,547.57	17.43%
Bookkeeper	12,655.65	11,932.04	723.61	6.06%
CYM Youth Ministry Coordinator	5,020.62	2,769.22	2,251.40	81.3%
CYM-Childcare	2,073.01	1,140.05	932.96	81.84%
Pianist	5,040.00	0.00	5,040.00	100.0%
Total Staff Salaries	<u>248,425.17</u>	<u>225,153.61</u>	<u>23,271.56</u>	<u>10.34%</u>
Staff Benefits				
Minister Benefit (FICA)	6,015.00	3,451.00	2,564.00	74.3%
Health Insurance	23,645.66	16,221.48	7,424.18	45.77%
Pension	19,177.62	18,097.03	1,080.59	5.97%
Minister's Term Life	618.50	550.80	67.70	12.29%
Minister Moving Expense	0.00	5,000.00	-5,000.00	-100.0%
Total Staff Benefits	<u>49,456.78</u>	<u>43,320.31</u>	<u>6,136.47</u>	<u>14.17%</u>
Staff Professional Expenses				
Admin&FinanceDirProf Ex	1,704.00	820.00	884.00	107.81%
CYM Professional Exp	764.10	713.73	50.37	7.06%
Music Director Prof Exp	1,396.00	1,398.00	-2.00	-0.14%
Minister's Professional Exp	8,964.27	8,342.57	621.70	7.45%
Total Staff Professional Expenses	<u>12,828.37</u>	<u>11,274.30</u>	<u>1,554.07</u>	<u>13.78%</u>
BldgGrounds				
Barn Restoration	0.00	212.19	-212.19	-100.0%
Signs	0.00	2,265.00	-2,265.00	-100.0%
Electric	3,356.13	2,744.01	612.12	22.31%
Gas	5,366.24	5,133.75	232.49	4.53%
Groundskeeping	8,091.50	11,582.00	-3,490.50	-30.14%
Reg. Maintenance				
Supplies	2,878.33	0.00	2,878.33	100.0%
Reg. Maintenance - Other	12,786.14	16,481.71	-3,695.57	-22.42%
Total Reg. Maintenance	<u>15,664.47</u>	<u>16,481.71</u>	<u>-817.24</u>	<u>-4.96%</u>
Maint-Special Bldg Projects	12,672.00	6,076.73	6,595.27	108.53%
Liability/Property Insurance	-1,008.00	-761.00	-247.00	-32.46%
Telephone & Internet	3,327.91	3,199.55	128.36	4.01%
Water	1,418.91	1,265.66	153.25	12.11%
Total BldgGrounds	<u>48,889.16</u>	<u>48,199.60</u>	<u>689.56</u>	<u>1.43%</u>
OfficeExpense				
Advertising	1,402.85	1,022.86	379.99	37.15%
Credit Card/Bank/PayPal Fees	1,098.80	1,241.39	-142.59	-11.49%
ComputerAsst	0.00	165.00	-165.00	-100.0%
Office Expense/Supplies	4,151.48	4,392.91	-241.43	-5.5%
OfficeEquip/Maint	4,149.87	4,550.56	-400.69	-8.81%
Payroll Expenses	718.26	1,645.62	-927.36	-56.35%
Software Expense	1,664.82	1,303.79	361.03	27.69%

Operating Funds
Profit and Loss Previous Year Comparision
July through April 2019

Total OfficeExpense	13,186.08	14,322.13	-1,136.05	-7.93%
Loan & Mortgage Payments				
Mortgage Interest Payments	3,356.61	3,528.46	-171.85	-4.87%
EndowLoanRepayment	8,666.00	8,666.00	0.00	0.0%
Total Loan & Mortgage Payments	12,022.61	12,194.46	-171.85	-1.41%
Denominational Dues				
UUA-NER	21,670.82	15,866.00	5,804.82	36.59%
Total Denominational Dues	21,670.82	15,866.00	5,804.82	36.59%
Consultants/Contract Employees				
Pianist	2,113.70	5,290.33	-3,176.63	-60.05%
Substitute Sexton	612.50	750.00	-137.50	-18.33%
OMG Music	1,600.00	1,300.00	300.00	23.08%
Housekeeping	6,960.00	5,900.00	1,060.00	17.97%
Total Consultants/Contract Employees	11,286.20	13,240.33	-1,954.13	-14.76%
Committees				
HelpingHands	71.82	0.00	71.82	100.0%
Search Committee	0.00	-943.63	943.63	100.0%
Paul Hush Forums	1,200.00	250.00	950.00	380.0%
Board	710.32	1,247.63	-537.31	-43.07%
Council	194.40	112.65	81.75	72.57%
UU Connections	1,403.20	3,550.00	-2,146.80	-60.47%
Landscape Committee	1,013.60	402.63	610.97	151.75%
Membership	258.61	362.60	-103.99	-28.68%
Stewardship	913.63	821.54	92.09	11.21%
Total Committees	5,765.58	5,803.42	-37.84	-0.65%
CYM				
CYMDirectorSearch	0.00	114.48	-114.48	-100.0%
Sunday Special Programming	1,484.45	1,156.77	327.68	28.33%
O.W.L.	417.94	526.66	-108.72	-20.64%
Contract ChildCare	722.00	330.00	392.00	118.79%
High School Youth Program	398.20	625.13	-226.93	-36.3%
Pre K-Grade 6/7	280.01	207.10	72.91	35.21%
Office/Library	275.22	180.76	94.46	52.26%
Total CYM	3,577.82	3,140.90	436.92	13.91%
Music				
OMG Music Supplies	0.00	279.00	-279.00	-100.0%
Music Scores	966.97	922.83	44.14	4.78%
Music Support/Supplies	1,012.10	322.69	689.41	213.65%
Musicians	975.00	650.00	325.00	50.0%
PianoOrgan	1,327.42	1,628.13	-300.71	-18.47%
Total Music	4,281.49	3,802.65	478.84	12.59%
Justice				
Social Justice	2,398.00	1,619.08	778.92	48.11%
Alliance for ImmigrationJustice	0.00	22.23	-22.23	-100.0%
One Earth One People	1,644.23	649.25	994.98	153.25%
Green Sanctuary	175.00	46.77	128.23	274.17%

Operating Funds
Profit and Loss Previous Year Comparision
July through April 2019

Total Justice	4,217.23	2,337.33	1,879.90	80.43%
Worship				
Hospitality-Worship	511.92	0.00	511.92	100.0%
Installation/Ordination	0.00	3,895.20	-3,895.20	-100.0%
Materials/Supplies	1,389.70	487.85	901.85	184.86%
PulpitSupport	1,900.00	2,006.99	-106.99	-5.33%
Total Worship	<u>3,801.62</u>	<u>6,390.04</u>	<u>-2,588.42</u>	<u>-40.51%</u>
Total Expense	<u>451,681.13</u>	<u>420,143.89</u>	<u>31,537.24</u>	<u>7.51%</u>
Net Ordinary Income	<u>-14,240.63</u>	<u>-17,075.36</u>	<u>2,834.73</u>	<u>16.6%</u>
Net Income	<u><u>-14,240.63</u></u>	<u><u>-17,075.36</u></u>	<u><u>2,834.73</u></u>	<u><u>16.6%</u></u>

Operating Funds
Balance Sheet Previous Year Comparision
July through April 2019

	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
CC5 Ckg - 5859	28,761.91	28,980.36	-218.45	-0.75%
Repo Sweep - 0998	44,447.70	66,661.84	-22,214.14	-33.32%
Total Checking/Savings	<u>73,209.61</u>	<u>95,642.20</u>	<u>-22,432.59</u>	<u>-23.46%</u>
Other Current Assets				
Clergy Housing Repayment	3,850.00	0.00	3,850.00	100.0%
Emergency Reserve Fund	-29,400.00	-29,400.00	0.00	0.0%
Capital Expense Fund	-25,250.00	-25,250.00	0.00	0.0%
Unearned Pledges	-24,950.00	-37,732.00	12,782.00	33.88%
Total Other Current Assets	<u>-75,750.00</u>	<u>-92,382.00</u>	<u>16,632.00</u>	<u>18.0%</u>
Total Current Assets	<u>-2,540.39</u>	<u>3,260.20</u>	<u>-5,800.59</u>	<u>-177.92%</u>
Fixed Assets				
Dawes Hall	145,000.00	145,000.00	0.00	0.0%
Dawes Hall Acc Depreciation	-145,000.00	-145,000.00	0.00	0.0%
Sanctuary Improvements	1,068,055.00	1,068,055.00	0.00	0.0%
Sanc Imp Acc Depreciation	-160,206.00	-133,505.00	-26,701.00	-20.0%
Meeting House Improvements	339,203.65	339,203.65	0.00	0.0%
Meet House Imp Acc Depreciation	-50,880.00	-42,400.00	-8,480.00	-20.0%
Winslow House & Barn	283,216.00	283,216.00	0.00	0.0%
Winslow House Acc Depreciation	-42,486.00	-35,405.00	-7,081.00	-20.0%
Winslow-Land	216,284.00	216,284.00	0.00	0.0%
Land Parking Lot Solar Field	150,094.28	150,094.28	0.00	0.0%
Total Fixed Assets	<u>1,803,280.93</u>	<u>1,845,542.93</u>	<u>-42,262.00</u>	<u>-2.29%</u>
Other Assets				
Food Coupon Inventory	8,500.00	4,850.00	3,650.00	75.26%
Petty Cash	100.00	100.00	0.00	0.0%
Total Other Assets	<u>8,600.00</u>	<u>4,950.00</u>	<u>3,650.00</u>	<u>73.74%</u>
TOTAL ASSETS	<u><u>1,809,340.54</u></u>	<u><u>1,853,753.13</u></u>	<u><u>-44,412.59</u></u>	<u><u>-2.4%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Split Plate	4,450.00	2,344.00	2,106.00	89.85%
UUSC Coffee Sales	152.75	155.51	-2.76	-1.78%
Current Portion-Loan Endow	10,399.00	10,399.00	0.00	0.0%
Current portion-Loan Meeting H	4,080.00	4,080.00	0.00	0.0%
Payroll Liabilities				
Term Life	6.50	0.00	6.50	100.0%
LTD	-2.04	3.30	-5.34	-161.82%
TIAA CREF	5,479.30	-0.06	5,479.36	9,132,266.67%
UUA	-1,601.90	0.09	-1,601.99	-1,779,988.89%

Operating Funds
Balance Sheet Previous Year Comparision
July through April 2019

MA Income Tax	0.00	932.84	-932.84	-100.0%
Federal Taxes (941/944)	0.00	5,502.70	-5,502.70	-100.0%
Payroll Liabilities - Other	1,226.48	1,226.48	0.00	0.0%
Total Payroll Liabilities	5,108.34	7,665.35	-2,557.01	-33.36%
Total Other Current Liabilities	24,190.09	24,643.86	-453.77	-1.84%
Total Current Liabilities	24,190.09	24,643.86	-453.77	-1.84%
Long Term Liabilities				
Loan-Meeting House Improvements	81,528.04	86,114.78	-4,586.74	-5.33%
Loan-Endowment Fund	218,292.70	251,327.38	-33,034.68	-13.14%
Total Long Term Liabilities	299,820.74	337,442.16	-37,621.42	-11.15%
Total Liabilities	324,010.83	362,086.02	-38,075.19	-10.52%
Equity				
Unrealized Endow Loan Gain/Loss	73,677.60	40,642.92	33,034.68	81.28%
Retained Earnings	1,411,516.39	1,468,099.55	-56,583.16	-3.85%
Net Income	135.72	-17,075.36	17,211.08	100.8%
Total Equity	1,485,329.71	1,491,667.11	-6,337.40	-0.43%
TOTAL LIABILITIES & EQUITY	1,809,340.54	1,853,753.13	-44,412.59	-2.4%

FPBUU Budget Worksheet FY20

No.		Approved FY19 Budget (2018-2019)	Proposed FY20 Budget (2019-2020)	BOT Edits FY20 Budget (2019-2020)	FC Edits FY20 Budget (2019-2020)	Projected FYE 6/30/19 As of 05/09/19	Final FY18 Actual (2017- 2018)
	INCOME						
1	A. Pledges						
2	Pledges	395,000	377,000	377,000	372,000	365,900	
3	Less: Lost Pledges (2%)	7,900	7,540	7,540	7,440	7,318	
4	Total	387,100	369,460	369,460	364,560	358,582	340,965
5	Pledges Prior Years	7,500	7,500	7,500	7,500	13,228	10,119
6	Total Pledges	394,600	376,960	376,960	372,060	371,810	351,084
7	TOTAL PLEDGES/TOTAL INCOME	71%	70%	70%	68%	70%	69%
8	B. Other Income	0	0	0	0	241	796
9	C. Fund Raising Events						
10	Thrift Shop/Annex	90,000	95,000	95,000	95,000	90,000	89,929
11	Church Fundraisers	9,000		3,000	8,000	5,837	9,159
12	Spring Auction	10,000	10,000	13,000	13,000	13,000	10,561
13	CYM Summer Program		3,000	3,000	3,000	3,000	
14	Small Group Fund Raisers	6,600	3,000	3,000	3,000	4,600	6,908
15	Welcoming Congregation Gift - Gayla Ball	2,000	2,000	2,000	3,000	2,800	3,547
16	Food Certificate Sales	2,000	2,000	2,000	2,000	2,000	2,100
17	Women's Circle Alliance	500	500	500	1,500	1,500	1,052
18	Total Fund Raising	120,100	115,500	121,500	128,500	122,737	123,256
19	D. Offertory						
20	Offertory - Cash & Checks	30,000	25,000	25,000	27,000	25,000	24,902
21	Offertory -Split Plates	30,000	25,000	25,000	27,000	25,000	13,917
22	Total Offertory	30,000	25,000	25,000	27,000	25,000	24,902
23	E. Building Use						
24	Space Rentals	3,000	8,000	8,000	7,000	3,800	3,436
25	Weddings/Memorials	2,000	4,000	4,000	3,500	2,700	2,750
26	Hospitality/Social Hour	0	0	0	0		327
27	Total Building Use	5,000	12,000	12,000	10,500	6,500	6,513
28	F. Investment, Interest, Misc Inc.						
29	Investment Income	5,000	5,000	5,000	5,000	5,000	5,581
30	Interest Income	250	250	250	250	250	187
31	Miscellaneous Income	0	0	0	0	0	0
32	Total Inv, Int, Misc Inc.	5,250	5,250	5,250	5,250	5,250	5,768
33	TOTAL INCOME	554,950	534,710	540,710	543,310	531,297	511,523
34	EXPENSES						
35	A. Staff Salaries includes dis. ins.)						
36	Minister (Includes Housing)	91,080	92,902	92,902	91,080	91,080	90,000
37	Admin & Finance Director .9 FTE	43,099	45,224	45,224	43,099	43,099	35,915

FPBUU Budget Worksheet FY20

		Approved FY19 Budget (2018-2019)	Proposed FY20 Budget (2019-2020)	BOT Edits FY20 Budget (2019-2020)	FC Edits FY20 Budget (2019-2020)	Projected FYE 6/30/19 As of 05/09/19	Final FY18 Actual (2017- 2018)
38	CYM Director .916 FTE	40,165	42,189	42,189	42,101	40,165	39,457
39	Music Director .625 FTE	35,308	36,319	36,319	35,308	35,308	35,377
40	Thrift Shop Manager .90 FTE	32,206	32,850	32,850	32,206	32,206	30,026
41	Sexton .51 FTE	19,491	24,155	24,155	19,491	19,491	17,540
42	Pianist .15 FTE	8,174	10,920	10,920	10,920	5,125	-
43	Bookkeeper .375 FTE	14,461	14,750	14,750	14,461	14,461	14,319
44	Youth Ministry Coordinator	-	-	-	-	-	3,163
45	Child Care Workers	2,273	4,636	4,636	4,636	2,273	1,322
46	Total Staff Salaries	286,257	303,945	303,945	293,302	283,208	267,119
47	<u>B. Staff Benefits/Payroll Expenses</u>						
48	Staff Appreciation		1,000	700			
49	Pension Contributions (max 10% of salary)	25,164	26,345	26,345	26,016	25,164	21,829
50	Employee Health	26,098	34,014	34,014	34,014	28,098	19,453
51	FICA (7.65% of salary)	14,138	15,967	15,967	15,301	14,138	16,158
52	Minister Moving Expense	-	-	-	-	-	5,000
53	Minister's FICA Reimbursement (7.65%)	6,885	7,023	7,023	6,885	6,885	4,595
54	Minister's Term Life Insurance	734	750	750	734	734	673
55	Workers Comp. Insurance	2,667	2,580	2,580	2,667	2,667	3,793
56	Total Staff Benefits	75,686	87,679	87,379	85,617	77,686	71,501
57	<u>C. Staff Professional Expenses</u>						
58	Minister Prof. Exp.	9,000	9,180	9,180	9,000	9,000	8,250
59	Admin & Finance Dir Prof. Exp.	1,704	1,788	1,788	1,704	1,704	1,420
60	CYM Director Prof. Exp.	1,588	1,668	1,668	1,664	1,588	779
61	Music Director Prof. Exp.	1,396	1,436	1,436	1,396	1,396	1,398
62	Total Staff Professional Expenses	13,688	14,072	14,072	13,764	13,688	11,847
63	<u>D. Property Management</u>						
64	Properties-Maintenance	13,800	13,800	13,800	11,800	12,800	14,177
65	Properties-Capital Imps	13,948	12,936	10,000	13,366	13,948	6,077
66	Total Maint & Cap. Imp (5% per policy)	27,748	26,736	23,800	25,166	26,748	20,254
67	Properties-Supplies	4,200	4,200	4,200	4,200	4,200	4,200
68	Grounds Keeping	15,000	15,000	14,000	13,000	12,500	13,640
69	Liability/Property Insurance	10,403	5,778	11,390	13,215	5,610	11,058
70	Housekeeping-Contractor	8,320	8,320	8,320	7,320	8,320	7,540
71	Electric	4,500	4,500	4,500	4,500	4,500	4,039
72	Gas	5,000	5,000	5,000	5,000	5,500	6,157
73	Phone/Internet	3,745	4,000	4,000	4,000	3,962	3,857
74	Water	1,500	1,500	1,500	1,500	1,419	1,266
75	Signs	-	-	-	-	-	265

FPBUU Budget Worksheet FY20

		Approved FY19 Budget (2018-2019)	Proposed FY20 Budget (2019-2020)	BOT Edits FY20 Budget (2019-2020)	FC Edits FY20 Budget (2019-2020)	Projected FYE 6/30/19 As of 05/09/19	Final FY18 Actual (2017- 2018)
76	Total Property Management	80,416	75,034	76,710	77,901	72,759	72,276
77	E. Office Expenses						
78	Office Equipment & Maintenance	7,000	7,000	7,000	6,200	7,000	7,458
79	Office Expenses & Supplies	4,000	4,000	4,000	4,000	4,000	4,970
80	Credit Card Fees/ Bank Fees	1,500	1,500	1,500	1,500	1,500	2,034
81	Software Expense	1,200	1,200	1,200	1,200	1,200	1,544
82	Advertising	1,500	2,500	2,500	1,500	1,500	1,324
83	Payroll Expense	800	800	800	800	800	1,684
84	Computer Assistance	350	350	350	350	350	165
85	Financial Audit/Review (Last one FYE 6-30-18)	-	2,500	2,500			2,200
86	Total Office Expenses	16,350	19,850	19,850	15,550	16,350	21,379
87	F. Loan Payments						
88	Endowment Loan Pymts	10,399	10,399	10,399	10,399	10,399	10,399
89	Meeting House Mortgage Principal Pymts	4,038	4,038	4,038	4,038	4,038	4,415
90	Meeting House Mortgage Interest Pymts	4,597	4,597	4,597	4,597	4,597	4,219
91	Total Loan Payments	19,034	19,034	19,034	19,034	19,034	19,033
92	G. Denominational Dues - UUA & NE Region	26,005	30,111	30,111	21,407	26,005	21,152
93	FIXED COSTS	517,436	549,725	551,101	526,575	508,730	484,307
94	FIXED COSTS/TOTAL INCOME	93%				96%	95%
95	H. Justice Activities						
96	Social Justice	4,150	4,900	2,500	1,000	2,500	4,109
97	One Earth One People/Racial Justice	1,675	3,592	1,675	500	1,675	1,674
98	Alliance for Immigration Justice	-	-	-	-	0	22
99	Green Sanctuary Committee	350	-	-	-	175	249
100	Split Plates (Estimated Justice Donations)	30,000	25,000	25,000	27,000	25,000	13,917
101	Total Justice Activities	6,175	8,492	4,175	1,500	4,350	19,971
103	I. Worship and Ministry						
104	Pulpit Support/Guest Speakers	3,200	3,200	2,500	2,000	2,800	2,357
105	Substitute Sexton	800	800	500	800	613	750
106	Ordination/Installation	-	-	-	-	0	3,895
107	Pastoral Care Coverage	300	300	300		0	
108	Hospitalty	500	650	650	650	500	
109	Materials and Supplies	800	2,000	1,100	1,250	800	504
110	Total Worship and Ministry	5,600	6,950	5,050	4,700	4,713	7,506
111	J. Committees						
112	Paul Hush Forums Committee	1,200	1,200	800	600	1,200	600
113	UU Connections	3,000	4,675	3,000	500	1,500	3,550

FPBUU Budget Worksheet FY20

		Approved FY19 Budget (2018-2019)	Proposed FY20 Budget (2019-2020)	BOT Edits FY20 Budget (2019-2020)	FC Edits FY20 Budget (2019-2020)	Projected FYE 6/30/19 As of 05/09/19	Final FY18 Actual (2017- 2018)
114	Stewardship Committee	1,500	1,500	1,000	1,000	914	822
115	Landscape Committee	1,200	1,200	1,000	1,000	1,200	548
116	Board of Trustees	1,500	1,500	1,000	1,000	800	1,395
117	Council	500	500	-	-	300	166
118	Membership Committee	575	575	100	575	600	463
119	Sunday Morning Worship Support	150	-	-	-	0	-
120	Helping Hands	100	200	200	100	72	-
121	Total Committees	9,725	11,350	7,100	4,775	6,586	7,544
122	<u>K. Children and Youth Ministries</u>						
123	Special Programming/Multigen	1,500	1,500	1,500	1,500	1,500	1,292
124	O.W.L. (Our Whole Lives)/COA	1,000	1,000	1,000	1,000	500	527
125	Office/Library	500	500	250	300	500	201
126	Pre-K to Grade 8	900	900	450	450	900	379
127	High School Youth Group	800	800	625	625	800	625
128	Child Abuse Prevention Training	-	200	200	200	-	-
129	Pathways-Adult Ed.	-	1,000	-	-	-	-
130	CYM Childcare	1,000	1,000	1,000	600	1,000	360
131	Child Care Supplies	300	300	200	200	300	-
132	Total CYM	6,000	7,200	5,225	4,875	5,500	3,384
133	<u>L. Music</u>						
134	Pianist - Contract	2,114	-	-	-	2,264	6,968
135	OMG Music-Contractor	2,400	2,400	2,400	2,400	2,400	1,950
136	OMG Music/Supplies	400	400	400		0	279
137	Guest Musicians	2,000	2,000	700	1,000	2,000	700
138	Music Scores	1,000	1,200	100	1,000	1,000	944
139	Piano/Organ Mntnce/Tuning	1,600	1,800	1,800	1,600	1,600	1,628
140	Music Support/Supplies	500	500	500	500	500	323
141	Total Music	10,014	8,300	5,900	6,500	9,764	12,792
142	<u>M. Contingencies & Other Funds</u>						
143	Contingency for Emergencies						
144	Contingency for Sabbatical Leave						
145	Facilities Assessment (Building Use)						
146	Visioning Consultant						
147	Total Contingencies and Other Funds	-	-	-	-	-	-
148	TOTAL EXPENSES	554,950	592,017	578,551	548,925	539,643	535,504
149							
150	NET INCOME	1	-57,307	-37,841	-5,615	-8,346	-6,723**

<u>No.</u>	<u>INCOME</u>	Notes for Projected FYE 6/30/19 As of 05/09/19	Notes for FY20 Budget (2019-2020)
1	<u>A. Pledges</u>		
2	Pledges	increased \$5,000 due to shortfall donations	Based on input from Stewardship
3	Less: Lost Pledges (2%)		
4	Total		
5	Pledges Prior Years	increased to reflect current payments received	decreased to better reflect what outstanding pledges that could be collected
6	Total Pledges		
7	TOTAL PLEDGES/TOTAL INCOME		
8	<u>B. Other Income</u>		
9	<u>C. Fund Raising Events</u>		
10	Thrift Shop/Annex		
11	Church Fundraisers	includes Fall and Holiday Fair FY19	
12	Spring Auction		
13	CYM Summer Program	added to reflect funds to be collected for the coming summer program FY20	
14	Small Group Fund Raisers	increased \$400 due to current funds received	FY19 includes Puppets/Juggler/OMC (est. \$3,200) to be moved to rentals FY20
15	Welcoming Congregation Gift - Gayla Ball		
16	Food Certificate Sales		
17	Women's Circle Alliance	increased \$1000 due to current balance	
18	Total Fund Raising		
19	<u>D. Offertory</u>		
20	Offertory - Cash & Checks	increased due to project based on current balance	
21	Offertory -Split Plates		
22	Total Offertory		
23	<u>E. Building Use</u>		
24	Space Rentals	decreased \$1,000 due to current balance	see line 14
25	Weddings/Memorials	increased \$300 due to current balance	
26	Hospitality/Social Hour		
27	Total Building Use		
28	<u>F. Investment, Interest, Misc Inc.</u>		
29	Investment Income	increased \$200 due to current balance	
30	Interest Income		
31	Miscellaneous Income		
32	Total Inv, Int, Misc Inc.		
33	TOTAL INCOME		
34	<u>EXPENSES</u>		
35	<u>A. Staff Salaries includes dis. ins.)</u>		

36	Minister (Includes Housing)		
37	Admin & Finance Director		
38	CYM Director		increased salary and benefits (\$3,012) to be at minimum of UUA fair compensation guidelines
39	Music Director .625 FTE		
40	Thrift Shop Manager .90 FTE		
41	Sexton .51 FTE		
42	Pianist .15 FTE		increased with new pianist
43	Bookkeeper .375 FTE		
44	Youth Ministry Coordinator		
45	Child Care Workers		added additional worker
46	Total Staff Salaries		no increases except line 38, 42 and 45
47	<u>B. Staff Benefits/Payroll Expenses</u>		
48	Staff Appreciation		eliminated due to lack of funds (covers staff bonuses and dinners/lunches)
49	Pension Contributions (max 10% of salary)		increased \$662 due to full year eligibility for all staff
50	Employee Health		increased \$7,916 due to full year of gold plan and additional staff participation
51	FICA (7.65% of salary)		
52	Minister Moving Expense		
53	Minister's FICA Reimbursement (7.65%)		
54	Minister's Term Life Insurance		
55	Workers Comp. Insurance	increased back to budgeted amount based on bill	
56	Total Staff Benefits	increased back to budgeted amount	increase due to salary increase
57	<u>C. Staff Professional Expenses</u>		
58	Minister Prof. Exp.		
59	Admin & Finance Dir Prof. Exp.		
60	CYM Director Prof. Exp.		increase due to salary increase
61	Music Director Prof. Exp.		
62	Total Staff Professional Expenses		Minister 10% of salary/Directors 4%
63	<u>D. Property Management</u>		
64	Properties-Maintenance	decreased \$1,000 from budget due to current balance & donations from BMC	decreased \$2,000 deferring maintenance due to lack of funds
65	Properties-Capital Imps		
66	Total Maint & Cap. Imp (5% of income per policy)		
67	Properties-Supplies		
68	Grounds Keeping	decreased \$2,500 due to current balance & limited snow plowing over winter plus \$500 from Landscape towards shortfall	decreased \$2,000 with the hope that we would have little snow again next winter

69	Liability/Property Insurance	decreased \$4,793 due to increase in premium and recommendation to pay in two installments & the second payment falls in next FY	increased due to premium increase with two installment payments
70	Housekeeping-Contractor		decreased \$1,000 due to lack of funds/ will increase sexton cleaning responsibilities which will impact hours
71	Electric		
72	Gas		
73	Phone/Internet		
74	Water		
75	Signs		
76	Total Property Management		
77	<u>E. Office Expenses</u>		
78	Office Equipment & Maintenance	returned to budgeted amount due to current expenses	decreased \$800 deferred maintenance due to lack of funds
79	Office Expenses & Supplies		
80	Credit Card Fees/ Bank Fees		
81	Software Expense		
82	Advertising		
83	Payroll Expense		
84	Computer Assistance		
85	Financial Audit/Review (Last one FYE 6-30-18)		push out Financial Review to next year due to lack of funds
86	Total Office Expenses		
87	<u>F. Loan Payments</u>		
88	Endowment Loan Pymts		
89	Meeting House Mortgage Principal Pymts		
90	Meeting House Mortgage Interest Pymts		
91	Total Loan Payments		
92	<u>G. Denominational Dues - UUA & NE Region</u>		
95	<u>H. Justice Activities</u>		
96	Social Justice	gave back \$1650 of their budget for shortfall	
97	One Earth One People/Racial Justice		
98	Alliance for Immigration Justice		
99	Green Sanctuary Committee		
100	Split Plates (Estimated Justice Donations)		
101	Total Justice Activities		
102	TOTAL JUSTICE/TOTAL INCOME		
103	<u>I. Worship and Ministry</u>		

104	Pulpit Support/Guest Speakers	decreased \$400 per Rev. Jessica	decreased \$1200 - more lay led services instead of guest ministers
105	Substitute Sexton		
106	Ordination/Installation		
107	Pastoral Care Coverage	decreased \$300 per Rev. Jessica	
108	Hospitalty		
109	Materials and Supplies		decreased due to lack of funds - will impact worship services and programs of the church
110	Total Worship and Ministry		
111	<u>J. Committees</u>		
112	Paul Hush Forums Committee	decreased \$400 due to shortfall	decreased due to lack of funds
113	UU Connections	gave back \$1500 of budget for shortfall	
114	Stewardship Committee	gave back \$500 of budget for shortfall	
115	Landscape Committee		
116	Board of Trustees	gave back \$700 of budget for shortfall	
117	Council	gave back \$200 of budget for shortfall	
118	Membership Committee		
119	Sunday Morning Worship Support	moved to Hospitality under Worship & Ministry	
120	Helping Hands		
121	Total Committees		
122	<u>K. Children and Youth Ministries</u>		
123	Special Programming/Multigen		
124	O.W.L. (Our Whole Lives)/COA		
125	Office/Library		
126	Pre-K to Grade 8		
127	High School Youth Group		
128	Child Abuse Prevention Training		
129	Pathways-Adult Ed.		
130	CYM Childcare		
131	Child Care Supplies		
132	Total CYM	reduced by \$500 per Twinks	
133	<u>L. Music</u>		
134	Pianist - Contract	(increased \$150 Per Danica (seeline 42 for remaining pianist budget) Overall we budgeted more for pianist then we will spend this year.	
135	OMG Music-Contractor		
136	OMG Music/Supplies		
137	Guest Musicians		
138	Music Scores		
139	Piano/Organ Mntnce/Tuning		

140 Music Support/Supplies

141 **Total Music**

148 **TOTAL EXPENSES**

reduced by \$400 per Danica