

## **First Unitarian Church**

*Fiscal Year 2019 Budget Commentary*

There is much good news to celebrate. The proposed 2019 Budget is balanced as required. There is good news on the income side: last fall's successful Annual Fund Drive (+3%), the first in several years, lifted income out of the deep deficit caused by the AFD shortfall in the 2017 year, though still below needed levels. The number and amount of unfulfilled pledges has also declined. There is also very good news on the expense side: the success of the Burn the Mortgage effort eliminates over \$100,000 in annual mortgage expenses.

The 2019 Budget is therefore able to accommodate several critical priorities: a long overdue increase in administrative staffing, an increase in the Social Justice Director position to .75 FTE, adequate support for the important staff transitions in Religious Education and Adult Programs, overdue compensation adjustments for program staff leaders and the Executive Team (who have not received increases in the last 4 years) and funds for consultation on several issues. Staff transitions at the Program Leader level often require increasing compensation levels to move closer to UUA Guidelines and current practices in other large UU congregations. Our Union contract has been renegotiated with the new agreement running through June 30, 2019. Benefit costs also continue to rise.

We are budgeting a 2.5% increase in 2019 pledge income over 2018 results.

The provision for "shrinkage" (unfulfilled pledges) has been reduced to 2.5%, reflecting recent experience.

Reserve funds will continue to be used this budget year, both to support staff transition expenses and provide a financial bridge as pledge income recovers to sustainable levels.

Rental income continues to be strong. We expect to sign a new lease soon with our long time primary tenant, Northwest Academy.

The 13 Salmon Family Center will continue in partnership with Portland Homeless Families Solutions, maintaining space in our Buchan Building even as they move towards opening a new large facility of their own.

There is far more good news than challenging news in our financial projections. It is important to note that our financial management continues to be sound, with church operations continuing in the "black." Our management cost controls and Board oversight continue to be both regular and effective. The vast bulk of our spending is for our dedicated and capable staff. That is where we are now able to increase the investment in our future.

Church Treasurer Leila Wrathall and Rev. Bill Sinkford



		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019			Comments
402010	Pledging Unit Operating	15,000	15,000	15,000			
402110	Non Pledge Unit Operating	55,000	55,000	55,000			
403010	Plate Contributions Operating	45,000	40,000	40,000			
427010	Program Receipts Special Projects	0	0	0			
430010	Interest Income Operating	0	0	0			
431010	Interest Income Allocation	0	0	0			
441710	Pledge 2017 Operating	708,254	708,254	0			
441810	Pledge 2018 Operating	729,501	735,000	735,000			Est. year-end: \$1,470,000 / 2
441910	Pledge 2019 Operating			753,375			(\$1,470,000 * 1.025) / 2
449810	Pledge Estimated Shrinkage	(57,510)	(57,510)	(37,209)			Calculated at 2.5%
461010	Deferred Rent 1132 SW 13th	9,500	9,500	9,500			
342410	Reserve Tax Rebate			40,000			Staff transitions reserve
1012-10	Required Loan Reserve (W.F.)			37,267			1/3 of the funds in this reserve
9999-99	Reserve "Rental Shrinkage" acct			35,000			\$60,000 total was set aside for the possibility of reduced tenant rent
475310	Tfr from Oper Assets	13,200	13,200	0			
478210	Tfr from Chesney Fund Reserve (Intern Minister)	10,000	10,000	10,000			
431043	Tfr from Hessler-Deale (Women in Ministry)	0	0	12,000			DRE transition
478410	Tfr from OP Reserves	40,000	40,000	16,000			
479210	Tfr from Major Repair Reserve	9,000	9,000	15,000			
478310	Gift from Foundation	50,000	67,000	55,000			Approved at Foundation's Jan. 2018 meeting
	<b>Total Non-Departmental Income</b>			<b>1,790,932</b>			
501010	Payroll Reserve	(12,000)	(12,000)	(142,621)			Includes proposed salary increases + associated costs for non-union employees and ministers, and additional hours for admin support. <b><u>Executive Team Salaries as of July 1, 2018:</u></b> Rev. Bill Sinkford - \$160,000 Rev. Tom Disrud - \$107,000 Kathryn Estey (0.8 FTE) - \$64,000
620210	Depreciation Expense	(1,500)	(1,500)	(1,500)			
632010	Program Expense Special Projects	0	0	0			
699810	Annual Operating (Contingency) Reserve	(44,137)	(44,137)	(48,003)			2% of total Operating Income of \$2,400,158
	<b>Total Non-Departmental Expenses</b>			<b>(192,125)</b>			
42951001	Misc Income General & Administration	7,500	7,500	7,500			
50101001	Payroll General & Admin	(134,744)	(134,744)	(134,744)			
50151001	Payroll Taxes General & Admin	(11,405)	(11,405)	(11,405)			
50251001	Pension General & Admin	(14,571)	(14,571)	(14,571)			
50301001	Employee Benefits General & Admin	(13,943)	(13,943)	(13,943)			
50501001	Workers Comp Insurance G&A	(1,237)	(1,237)	(1,237)			
57101001	Insurance - General Administration	(4,100)	(4,100)	(4,100)			

		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019		Comments
61101001	Advertising & Promotion GA	0	0	0		
61201001	Archives	(650)	(650)	(650)		
61251001	Bank Fees	(19,400)	(24,000)	(24,496)		
61261001	Interest Expense - Wells Fargo Bank	(62,285)	(52,285)	0		Assumption: mortgage is paid off in FY18
61601001	Computer, Furniture & Equipment General & Admin	(385)	(2,000)	(385)		
61611001	Computer Services General & Admin	(500)	(500)	(500)		
62101001	Food for Meetings General & Admin	(25)	(25)	(25)		
62251001	Legal & Accounting General & Admin	(13,500)	(16,000)	(14,500)		
62301001	Office Supplies General & Admin	(2,900)	(2,900)	(2,900)		
62351001	Fees General & Admin	(5,000)	(5,000)	(5,000)		
62401001	Outside Printing Mailing General & Admin	(500)	(500)	(500)		
62451001	Photocopies General & Admin	0	(3,000)	(3,000)		
62701001	Postage General & Admin	(2,000)	(2,000)	(2,000)		
62801001	Professional Expense General & Admin	(1,000)	(1,000)	(1,000)		
62951001	Professional Services General & Admin	(1,000)	(1,000)	(1,000)		
63351001	Equip Repairs & Maint General & Admin	(150)	(150)	(150)		
63461001	Staff Retreat Expense	(1,000)	(1,000)	(1,000)		
63801001	Volunteer Expense General & Admin	(250)	(250)	(250)		
68211001	Furniture & Equipment General & Admin	(200)	(200)	(200)		
69991001	Miscellaneous General & Admin	(5,250)	(5,250)	(5,250)		
					(235,306)	
50101002	Payroll Stewardship	(23,737)	(26,000)	(26,000)		
50151002	Payroll Taxes Stewardship	(2,310)	(2,529)	(2,529)		
50251002	Pension Stewardship	(3,000)	(3,285)	(3,285)		
50501002	Workers Comp Insurance Stewardship	(207)	(227)	(227)		
61401002	Books & Resources Stewardship	(100)	(100)	(100)		
62101002	Food for Meetings Stewardship	(900)	(400)	(900)		
62251002	Legal & Accounting Stewardship	(2,250)	(2,250)	(2,250)		
62301002	Office Supplies Stewardship	(450)	(375)	(450)		
62401002	Outside Printing Mailing Stewardship	(5,000)	(5,500)	(5,000)		
62451002	Photocopies Stewardship	(600)	(600)	(600)		
62701002	Postage Stewardship	(2,100)	(1,800)	(2,100)		
62801002	Professional Expense Stewardship	(750)	(750)	(750)		
62951002	Professional Services Stewardship	(3,000)	(2,200)	(3,000)		
63801002	Volunteer Expenses Stewardship	(150)	(150)	(150)		
					(47,341)	
42501004	Program Receipts Parking Tags	3,100	2,000	2,000		
42851004	Misc Income/Sextons Reimbursement House &	30,000	28,000	28,000		

		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019			Comments
50101004	Payroll House & Grounds	(282,276)	(282,276)	(282,276)			
50151004	Payroll Taxes House & Grounds	(22,044)	(22,044)	(22,044)			
50251004	Pension House & Grounds	(27,022)	(27,022)	(27,022)			
50301004	Employee Benefits House & Gro	(17,436)	(17,436)	(17,436)			
50501004	Workers Comp Insurance H&G	(2,323)	(2,323)	(2,323)			
57001004	Contract Services	(44,000)	(44,000)	(44,000)			
57051004	Custodial Supplies	(16,500)	(16,500)	(16,500)			
57101004	Insurance - H & G	(23,000)	(23,000)	(23,000)			
57151004	Outside Maintenance	(1,000)	(1,000)	(1,000)			
57201004	Parking Options	(45,000)	(45,000)	(46,350)			
57211004	Permits & Licenses	(1,000)	(1,500)	(1,500)			
57401004	Repairs & Maintenance	(65,500)	(65,500)	(65,500)			
57501004	Telephone House & Grounds	(18,000)	(18,000)	(18,000)			
57651004	Utilities Buchan/Eliot	(50,000)	(50,000)	(50,000)			
57661004	Utilities Main St.	(8,400)	(8,400)	(8,400)			
57671004	Utilities Office	(13,000)	(13,000)	(13,000)			
61601004	Computer, Furniture & Equipment House & Gro	(6,600)	(6,600)	(6,600)			
61611004	Computer Services House & Grounds	(4,000)	(10,000)	(10,000)			
62101004	Food for Meetings House & Grounds	(450)	(450)	(450)			
62251004	Legal & Accounting House & Grounds	(200)	(200)	(200)			
62301004	Office Supplies House & Grounds	(500)	(500)	(500)			
62451004	Photocopies House & Grounds	(500)	(500)	(500)			
62701004	Postage House & Grounds	(25)	(25)	(25)			
62801004	Professional Expense House & Ground	(500)	(500)	(500)			
62951004	Professional Services House & Ground	(500)	(500)	(500)			
63801004	Volunteer Expenses House & Grounds	(500)	(500)	(500)			
68211004	Furniture & Equipment House & Grounds	(4,000)	(2,500)	(2,500)			
69991004	Miscellaneous House & Grounds	(2,800)	(2,800)	(2,800)			
					(633,426)		
42501005	Program Receipts Children RE	2,000	0	0			
45001005	Special Events Receipts Childrens RE	0	682	0			
50101005	Payroll Religious Education	(139,196)	(139,196)	(139,196)			
50151005	Payroll Taxes Religious Education	(8,809)	(8,809)	(8,809)			
50251005	Pension Religious Ed	(10,250)	(10,250)	(10,250)			
50301005	Employee Benefits Religious Ed	(8,376)	(8,376)	(8,376)			
50501005	Workers Comp Insurance Religious Ed	(1,238)	(1,238)	(1,238)			
61401005	Books & Curricula	(2,000)	(2,000)	(2,000)			
61601005	Computer, Furniture & Equipment Religious Ed	(1,500)	(1,150)	(1,150)			
61611005	Computer Services Children's Religious Ed	(400)	(300)	(300)			

		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019			Comments
62251005	Legal & Accounting CRE	(1,100)	(1,100)	(1,100)			
62401005	Outside Printing Mailing Religious Ed	(2,200)	(1,200)	(1,200)			
62451005	Photocopies Religious Ed	(900)	(500)	(500)			
62701005	Postage Religious Ed	(500)	(300)	(300)			
62801005	Professional Expense Director	(3,000)	(3,000)	(2,500)			
62811005	Professional Expense Associate Director	(1,000)	(1,500)	(1,500)			
63051005	Program Expense Religious Ed	(5,000)	(5,000)	(5,000)			
63151005	Program Supplies Religious Ed	(3,500)	(3,500)	(3,500)			
63801005	Volunteer Expense Religious Ed	(600)	(800)	(800)			
70001005	Special Events Expense Childrens RE	0	(200)	(200)			
					(187,919)		
50101006	Membership/Congr. Life	0	0	(12,000)			
61401006	Books & Resources Membership	(150)	(150)	(150)			
62001006	Denominational Exp G.A./PNWD	(2,000)	(2,000)	(2,000)			
62051006	Dues Membership	(29,500)	(29,500)	(32,597)			UUA 21,052+7,245 (formerly PNWD) +3,000; EMO 1200; 100 CWC. Full Fair Share = 60/member+27/member = \$90,741
62101006	Food for Meetings Membership	(200)	(200)	(200)			
62301006	Office Supplies Membership	(100)	(100)	(100)			
62401006	Outside Printing Mailing Membership	(100)	(100)	(100)			
62451006	Photocopies Membership	(500)	(500)	(500)			
62701006	Postage Membership	(200)	(200)	(200)			
63051006	Program Expense Membership	(1,000)	(1,000)	(1,000)			
					(48,847)		
42641007	Program Receipts Others	9,300	13,000	9,500			
50101007	Payroll Ministry	(207,692)	(207,692)	(207,692)			
50151007	Payroll Taxes Ministry	(3,387)	(3,387)	(3,387)			
50201007	Housing	(86,031)	(86,031)	(86,031)			
50251007	Pension Ministry	(26,252)	(26,252)	(26,252)			
50301007	Employee Benefits Ministry	(19,595)	(19,595)	(19,595)			
50501007	Workers Comp Insurance Ministry	(2,221)	(2,221)	(2,221)			
57101007	Insurance - Ministry	(3,000)	(3,000)	(3,000)			
61801007	Contract Services	0	0	0			
62101007	Food for Meetings Ministry	(250)	(250)	(250)			
62151007	Guest Services Ministry	(3,500)	(2,000)	(2,000)			
62301007	Office Supplies Ministry	(500)	(500)	(500)			
62401007	Outside Printing Mailing Ministry	0	0	0			
62451007	Photocopies Ministry	(6,500)	(6,500)	(6,500)			
62641007	Program Expense Others Ministry	(4,800)	(7,000)	(7,000)			

		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019			Comments
62701007	Postage Ministry	(100)	(100)	(100)			
62801007	Professional Expense Disrud	(6,000)	(6,000)	(6,000)			
62811007	Professional Expense Intern	(1,000)	(1,000)	(1,000)			
62841007	Professional Expense Sinkford	(7,000)	(8,500)	(7,500)			
63051007	Program Expense Ministry	(4,200)	(4,200)	(4,200)			
63061007	Program Expense Lay Ministry	(300)	(300)	(300)			
69991007	Miscellaneous Ministry	(8,500)	(6,000)	(6,000)			
					(380,028)		
42501008	Program Receipts Music Fees	1,000	0	0			
42511008	Program Receipts Music & Worship	17,000	15,000	15,000			
42521008	Program Receipts CD/Video Sales	0	0	0			
42571008	Program Receipts Choir Retreat Fees	8,000	17,030	17,030			
45001008	Special Events Receipts Music	1,688	1,500	1,500			
50101008	Payroll Music	(135,517)	(135,517)	(135,517)			
50151008	Payroll Taxes Music	(11,329)	(11,329)	(11,329)			
50251008	Pension Music	(11,102)	(11,102)	(11,102)			
50301008	Employee Benefits Music	(9,094)	(9,094)	(9,094)			
50501008	Workers Comp Insurance Music	(1,472)	(1,472)	(1,472)			
57101008	Insurance - Music	(1,000)	(1,000)	(1,000)			
62301008	Office Supplies Music	(200)	(200)	(200)			
62451008	Photocopies Music	(1,500)	(1,500)	(1,500)			
62701008	Postage Music	(50)	(250)	(250)			
62801008	Professional Expense Music	(3,000)	(4,500)	(4,500)			
62811008	Professional Expense Music Staff	(1,250)	(1,500)	(1,500)			
63051008	Program Expense Music	(8,000)	(6,500)	(6,500)			
63071008	Program Expense Choir Retreats	(6,000)	(17,210)	(17,210)			
63081008	Program Expense Guest Musicians	(10,900)	(9,000)	(9,000)			
63161008	Program Expense Music Transition	(2,500)	?	0			
63351008	Equip Repairs & Maint Music	(1,200)	(1,200)	(1,200)			
70001008	Special Events Expense Music	(5,063)	(4,275)	(4,275)			
					(182,119)		
42501009	Program Receipts Adult Programs	18,000	10,000	10,000			
42521009	Program Receipts AP Events	1,500	400	400			
42571009	Program Receipts Adult Program Retreats	18,000	9,000	9,000			
42661009	Program Receipts Adult Summer Programs	500	200	200			
50101009	Payroll Adult Programs	(70,500)	(64,000)	(64,000)			
50151009	Payroll Taxes Adult Programs	(5,393)	(5,393)	(5,393)			
50251009	Pension Adult Programs	(7,050)	(7,050)	(7,050)			

		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019			Comments
50301009	Employee Benefits Adult Programs	(4,848)	(4,848)	(4,848)			
50501009	Workers Comp Insurance Adult Programs	(397)	(397)	(397)			
61101009	Advertising & Promotion Adult Programs	(50)	(50)	(50)			
61401009	Books & Resources Adult Programs	(100)	(100)	(100)			
62101009	Food for Meetings Adult Program	(250)	(250)	(250)			
62151009	Guest Services Facilitator	(2,100)	(5,000)	(5,000)			
62251009	Legal & Accounting Adult Programs	(1,050)	(1,050)	(1,050)			
62301009	Office Supplies Adult Programs	(300)	(300)	(300)			
62401009	Outside Printing Mailing Adult Programs	(400)	(400)	(400)			
62451009	Photocopies Adult Programs	(1,800)	(1,800)	(1,800)			
62701009	Postage Adult Programs	(150)	(150)	(150)			
62801009	Professional Expense Director, A.P.	(100)	(2,550)	(3,500)			
62811009	Professional Expense Ass't, A.P.			(1,000)			
63051009	Program Expense Adult Programs	(350)	(350)	(4,000)			
63051009	Program Expense A.P. Scholarship payouts			(2,000)			
63061009	Program Expense Adult Program Special Even	(250)	(250)	(250)			
63071009	Program Expense Adult Program Retreats	(16,550)	(11,000)	(11,000)			
63091009	Program Expense Summer Programs	(500)	(500)	(500)			
63801009	Volunteer Expense Adult Programs	(300)	(300)	(300)			
63811009	Program Expense Good Times	(225)	(225)	(225)			
					(93,963)		
42501011	Program Receipts Social Justice	500	500	500			
42561011	Program Receipts UU Comm Earth	1,500	1,500	1,500			
50101011	Payroll Social Justice	(91,625)	#REF!	(52,800)			
50151011	Payroll Taxes Social Justice	(3,764)	(3,764)	(3,764)			
50251011	Pension Social Justice	(1,620)	(1,620)	(5,280)			
50301011	Employee Benefits Social Justice	(682)	(682)	(682)			
50501011	Workers Comp Insurance Social Justice	(536)	(536)	(536)			
61601011	Computer, Furniture & Equipment Social Justice	0	0	0			
62101011	Food for Meetings Social Justice	(500)	(500)	(500)			
62301011	Office Supplies Social Justice	(200)	(200)	(200)			
62401011	Outside Printing Mailing Social Justice	(50)	(50)	(50)			
62451011	Photocopies Social Justice	(500)	(500)	(500)			
62701011	Postage Social Justice	(100)	(100)	(100)			
62801011	Professional Expense Social Justice	(3,000)	(3,000)	(3,000)			
63051011	Program Expense Social Justice	(6,700)	(6,700)	(10,000)			
63081011	Program Expense UU Comm Earth	(550)	(550)	(550)			
63131011	Program Expense Social Justice Council	(1,000)	(1,000)	(1,000)			
63161011	Program Expense Unitarian Pride	(301)	(301)	(301)			

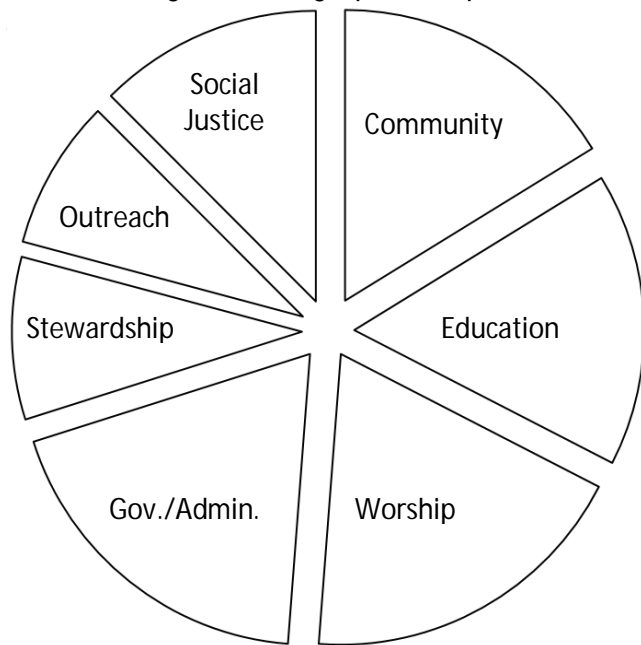
		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019		Comments
					(77,263)	
42181014	Art Wall Sale	2,000	2,000	2,000		
42581014	Receipts Flowers/Candles	800	800	800		
42591014	Program Receipts Fine Arts Show	800	800	800		
42601014	Receipts Beverage Table	2,500	2,500	2,500		
42611014	Receipts Bookstore	10,000	10,000	10,000		
42621014	Receipts Sermon & Tapes	20	20	20		
42631014	Receipts Bed & Breakfast	5,000	5,000	5,000		
42641014	Program Receipts Others	0	0	0		
42651014	Receipts Beverage Table Buchan	200	200	200		
42671014	Program Receipts Scrip	35,000	35,000	35,000		
61301014	Beverage Table	(4,500)	(4,500)	(4,500)		
61351014	Board Discretion	(6,000)	(4,000)	(8,000)		Planned outside consultations for FY19.
61501014	Bookstore Expenses	(6,500)	(6,500)	(6,500)		
62451014	Photocopies Committees	(100)	(100)	(100)		
62641014	Program Expense Others	0	0	0		
62701014	Postage Committees	(50)	(50)	(50)		
63071014	Program Expense UU Outreach	(250)	(250)	(250)		
63081014	Program Expense Nominating Comm	(250)	(250)	(250)		
63111014	Program Expense Art Wall	(300)	(300)	(300)		
63121014	Program Expense Bed & Breakfast	(600)	(600)	(600)		
63161014	Program Expense Scrip	(34,000)	(34,000)	(34,000)		
63501014	Sunday Flowers & Candles	(3,900)	(3,900)	(3,900)		
63551014	Sunday Tapes & Sermons	(100)	(100)	(100)		
69991014	Miscellaneous Committee	(100)	(100)	(100)		
					(2,330)	
50101015	Payroll Communications	(19,354)	(19,354)	(19,354)		
50151015	Payroll Taxes Communications	(840)	(840)	(1,935)		
50301015	Employee Benefits Communications	(4,240)	(4,240)	(4,240)		
50501015	Workers Comp Insurance Communications	(413)	(413)	(413)		
61601015	Computer, Furniture & Equipment Communicat	0	0	0		
61611015	Computer Services Communications	(5,000)	(5,000)	(5,000)		
62301015	Office Supplies Communications	(300)	(300)	(300)		
62401015	Outside Printing Mailing Communications	(250)	(250)	(250)		
62451015	Photocopies Communications	(200)	(200)	(200)		
62801015	Professional Expense Communications	(300)	(300)	(300)		
63051015	Program Expense Communications	(200)	(200)	(200)		



		FY2018 ANNUAL BUDGET	FY2018 YEAR- END PROJECTION	PROPOSED FISCAL YEAR 2019			Comments
69991015	Miscellaneous Communications	(10,000)	(7,500)	(7,500)			
					(39,692)		
41001017	Misc Events/Weddings/Memorials	24,239	24,239	24,239			
42101017	Rent Eliot Chapel	9,137	9,137	9,137			
42111017	Rent Buchan Building	80,600	80,600	80,600			
42121017	Rent Main Street Sanctuary	6,200	4,000	4,000			
42151017	Rent Tenants	318,000	318,000	332,800			s
42151017	Rent Tenants - Realtor fee			(25,000)			
50101017	Payroll Rentals	(58,982)	(58,982)	(58,982)			
50151017	Payroll Taxes Rentals	(4,509)	(4,509)	(4,509)			
50251017	Pension Rentals	(4,300)	(4,300)	(5,898)			
50301017	Employee Benefits Rentals	(7,923)	(7,923)	(7,923)			
50501017	Workers Comp Insurance Rentals	(218)	(218)	(218)			
61101017	Advertising & Promotion Rentals	(3,000)	(3,000)	(3,000)			
61301017	Beverage - Events/Memorials/Weddings	(2,700)	(2,700)	(2,700)			
62301017	Office Supplies Rental	0	0	0			
62451017	Photocopies Rentals	(120)	(120)	(120)			
63471017	Misc Events/Weddings/Memorials Expenses	(13,000)	(13,000)	(13,000)			
					329,426		
						0	

## Fiscal Year 2019 Proposed Budget: Using Our Resources To Fulfill Our Mission

The following chart is a graphical representation of how we propose to distribute our financial resources:



### FY2019 Proposed Budget by Mission Elements

Community	16.2%	\$389,633
Education	16.3%	\$391,585
Worship	18.7%	\$448,012
Gov./Admin.	18.9%	\$453,689
Stewardship	9.0%	\$216,883
Outreach	8.4%	\$200,512
Social Justice	12.5%	\$299,844
	<u>100.0%</u>	<u>\$2,400,158</u>

### Key to Mission Elements

**Social Justice (SJ).** *First Unitarian Church witnesses as a voice of conscience in our community and beyond, collaborating with other justice-seeking institutions, encouraging congregants to join others in building a more equitable, sustainable, and peaceful future for all.* || This category includes the SJ budget, a portion of Adult Programs, and other such items as the Sewell Lecture, 13 Salmon Family Day Center, SJ action groups, interfaith alliances, recovery groups, etc.

**Community.** *First Unitarian Church is a welcoming and loving community that provides a safe haven where a diverse people of various ages and cultures may gather to build nurturing relationships.* || This category includes portions of Ministry and Pastoral care, Lay Ministry, Adult Programs, Membership and 33% of the Music budget. Examples of other items in this category are Communications (printed and electronic), Covenant groups, Caregiver Support, etc.

**Education for All Ages.** *First Unitarian Church offers lifespan religious education consistent with Unitarian Universalist values, and provides a forum for exploring diverse points of view.* || This category includes Children & Youth R.E., portions of Adult Programs, Bookstore, Libraries, & Archives.

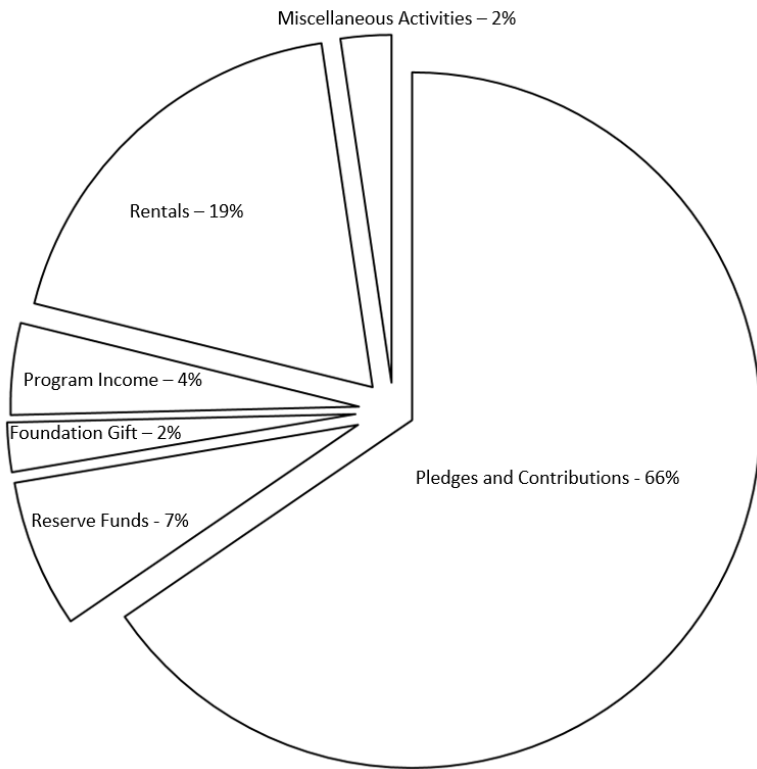
**Worship and Spiritual Deepening.** *First Unitarian Church provides worship that is inspiring and affirming, as well as a variety of experiences that invite congregants to deepen their spiritual lives.* || This category includes Sunday service expenses, portions of Ministry and Pastoral Care, Lay Ministry, Adult Programs, & Music (67%).

**Governance & Administration.** *First Unitarian Church uses transparent democratic processes that maintain shared governance and ensure that all voices are heard and respected, and that clearly define the roles and responsibilities of congregants, the Board, staff, and ministers; and cultivates and nurtures leaders who serve and inspire the church community.* || This category includes expenses, including payroll costs where applicable, related to managing the business of the church: Board of Trustees, Nominating Committee, portions of Executive Team, Admin/Accounting, etc.

**Stewardship.** *First Unitarian Church is a sustainable church community in which congregants, Board, staff and ministers share stewardship of both our tangible and our human resources.* || This category includes expenses related to all-church fundraising: Annual Fund Drive, Auction, Foundation, Scrip, etc.

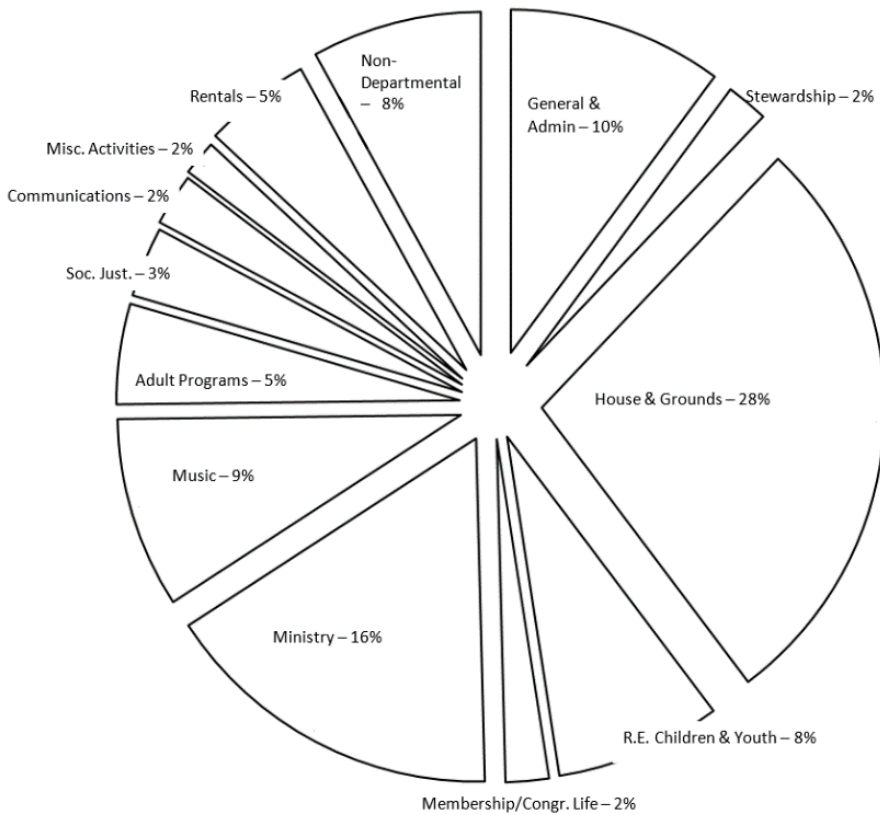
**Outreach.** *First Unitarian Church takes a leadership role in the larger Unitarian Universalist movement, maintaining connections with other Unitarian Universalist congregations and institutions as well as the local interfaith community.* This category includes such items as UU dues, intern minister program, local UU collaboration, Seminary for a Day, etc.

# Fiscal Year 2019 Proposed Budget by Program



## **INCOME**

Pledges and Contributions	\$1,570,666
Reserve Funds	\$165,267
Foundation Gift	\$55,000
Program Income	\$102,130
Rentals	\$450,776
Miscellaneous Activities	\$56,320
<b>TOTAL</b>	<b>\$2,400,158</b>



## **EXPENSE**

General & Admin	(\$242,806)
Stewardship	(\$47,341)
House & Grounds	(\$663,426)
R.E. - Children & Youth	(\$187,919)
Membership/Congr. Life	(\$48,847)
Ministry	(\$389,528)
Music	(\$215,649)
Adult programs	(\$113,563)
Social Justice	(\$79,263)
Miscellaneous Activities	(\$58,650)
Communications	(\$39,692)
Rentals	(\$121,350)
Non-Departmental Expenses	(\$192,125)
<b>TOTAL</b>	<b>(\$2,400,158)</b>

The complete budget with line-item details can be found at [www.tinyurl.com/FY2019-Budget](http://www.tinyurl.com/FY2019-Budget)