

UUCA BOARD MINUTES MAY 2017 -- PART II –electronic/online copy

Monitoring Report May 2017

4.6 Financial Planning and Budgeting

Policy. In preparing financial plans to best accomplish the Board's Ends (Policy 1), the Executive shall not risk financial jeopardy or organizational integrity.

Executive Interpretation:

By following a long-term fiscal plan the church will not be put in a situation where it is not able to meet its financial obligations or would have to eliminate vital programs to survive.

Indicators:

Income exceeds or is equal to expense. Programs receive dedicated funds.

Metrics:

Monthly financial statements, including balance sheet.

April 2015 – March 2015 financial statements attached. Prior months available upon request. In the short term, projections show that we are in non-compliance as the current fiscal year projects a deficit. The FY16 will be in compliance as there will be a balanced budget.

May 2016 – April 2015 financial statements attached in Treasurer report. This is given each month for Board meetings. Executive is in compliance.

May 2017 - April 2017 financial statements attached in monthly Treasurer Report. This is given each month for Board meetings. Executive is in compliance. This year we had a budgeted deficit.

Accordingly, the Executive shall not:

Policy 4.6.1 Allow the Church to operate without the guidance of an annual operating budget that conforms to the Board's Ends and has been reviewed and approved in accordance with the Bylaws;

Executive Interpretation:

Create annual budget for next fiscal year before close of current fiscal year.

Annual budget will include designated expense lines for audit, fair share support for UUA and local district, and contributions to the replacement fund reserve and operating reserves as necessary.

Indicators:

Draft of annual budget presented to congregation for review and approval. Budget will be balanced.

Metrics:

Budget approval by congregation at Annual Meeting.

April 2015 – Noncompliance as FY15 budget did not contain fair share support for denominational giving. Minutes of Annual Meeting from June of 2014 show budget approval. Compliance is still a year away as the FY16 budget will focus on being balanced while addressing staffing changes and a new, smaller ministry.

May 2016 – Noncompliance in FY16 budget. Budget passed by congregation and Board indicated that full fair share would not be given to UUA. Compliance in areas of Audit (non in FY15/16. Noncompliance for replacement fund reserves and operating reserves.

May 2017 – Compliance in FY17 budget. Budget passed by congregation and Board indicated that full fair share would not be given to UUA. Compliance in areas of Audit and this will be budgeted each year so that cost is spread over two years. Compliance for replacement fund reserves and operating reserves.

Policy 4.6.2 Operate without a liquid operating reserve of two months of operating expenses to cover unanticipated expenses unless otherwise approved by the Board;

Executive Interpretation:

Executive will have the ability to access 2 months' worth of operating funds from the reserves within 24-48 hours.

Indicators:

Reserves fund balance calculated between every fiscal year. Balance is maintained in a bank or investment account.

Metrics:

Executive will report reserves balance to Board of Trustees.

April 2015 – In compliance. Although the reserves number is fluid, the balance at the beginning of the FY15 fiscal year was \$84,000 according to Chad Ohlandt's August 2014 Treasurer's Report (attached). It has since increased with the addition of the addition of the McAvoy gift (\$127,000) and the Memorial Garden transfer (\$80,000).

May 2016 – Replacement reserves as of April 30 COB was \$37,904. This is maintained in Fidelity. Also available in the Fidelity General Fund/Designated Accounts were \$339,583. Executive is in compliance.

May 2017 – Replacement reserves as of COB 29 April 2017 were \$44,148. This is maintained in the Fidelity Account. Fidelity General Fund/Designated Accounts is \$141,452. Executive is in compliance.

Policy 4.6.3 Deviate from the following strictures on operating reserve when preparing the annual budget:

- a) If the operating reserve at the end of the current fiscal year is projected to be less than 2 months of operating expenses (1/6 annual budget), the following year’s budget must be balanced;**
- b) If the operating reserve at the end of the current fiscal year is projected to be less than 1 month of operating expenses (1/12 annual budget), the following year’s budget must provide for a replenishment of operating reserves by at least 1 week of operating expenses (1/52 annual budget);**

Executive Interpretation:

Executive will create an annual operating budget that dedicates the appropriate designated amount to contribute to the operating reserve.

Indicators:

Annual budget with appropriately designated amount to contribute to the operating reserve.

Metrics:

Executive will provide to Board of Trustees upon request.

April 2015 – Current projections show the reserve to be under both thresholds in 4.6.3 (a) and (b) above. The FY16 budget will be balanced and compliance with (a) above. The FY16 budget will not be in compliance with (b) above as the replenishment funds need to be cut. Replenishment funds will not be a priority in the FY17 budget.

May 2016 – FY15 budget is in compliance. FY16/17 budget is in process. Projected operating reserves from FY15/16 are \$25,000.

May 2017 – FY17 budget is in compliance.

Policy 4.6.4 Operate without a 20-year facilities maintenance/replacement plan and restricted replacement reserve fund;

Executive Interpretation:

Maintain 20-year facilities maintenance/replacement plan that shows general upkeep projects and equipment needs over \$10,000. Replacement reserve will be maintained and carry enough money to pay for items in plan.

Indicators:

Existence of said facilities maintenance/replacement plan.

Metrics:

Executive will provide to Board of Trustees upon request.

April 2015 – In compliance. 20 Year plan is attached.

May 2016 – In compliance. 20 Year replacement scheduled is attached vMay2016.

May 2017 – In compliance. 20 Year replacement schedule is attached.

Policy 4.6.5 Operate without a long-term fiscal plan;

Executive Interpretation:

Maintain long-term fiscal plan that will show a positive trajectory of the church's finances

Indicators:

Long-term fiscal plan will incorporate annual operating budgets with contributions to designated reserve and replacement funds, and outlays of funds to pay for facilities maintenance/replacement plan.

Metrics:

Executive will provide to Board of Trustees upon request.

April 2015 – In compliance. 5 year budget is attached.

May 2016 – In compliance. 5 year budget is attached.

May 2017 – In compliance. 5 year budget is attached.

Policy 4.6.6 Fail to budget for an audit by an outside consulting firm every other year; or

Executive Interpretation:

Annual operating budget submitted to Board and congregation for approval will include designated expenses for an audit from an outside firm. In order to minimize impact for this

expense annually, the expense will be divided each year and maintained in a separate designated account.

Indicators:

Annual budget with appropriately designated amount for audit expenses.

Metrics:

Executive will provide to Board of Trustees upon request.

April 2015 – FY16 will not be in compliance as audit expenses were cut. The FY17 budget will contain audit expenses and be in compliance. Pass that, the Board can expect noncompliance every other year as this limitation is not in sync with Bylaws calling for an audit every other year.

May 2016 – FY16 will be in compliance. The FY16/17 budget does have a line item showing budget for this expense. To minimize the impact for budgeting for this in the off years, the Executive has changed the interpretation to include that a designated account will be maintained in order to budget appropriately for this expense each year. Bids solicited by the Board requested a three year bid to include audits in 18/19 and 20/21.

May 2017 – Executive is in compliance.

Policy 4.6.7 Fail to provide the Church's fair share of financial support to the Unitarian Universalist Association and the local District/Region; or.

Executive Interpretation:

Annual operating budget submitted to Board and congregation for approval will include designated expenses for fair share support to the Unitarian Universalist Association and the local District.

Indicators:

Annual budget with appropriately designated amount for Unitarian Universalist Association and the local District.

Metrics:

Executive will provide to Board of Trustees upon request.

April 2015 – Noncompliance as FY15 budget did not contain fair share support for denominational giving. Minutes of Annual Meeting from June 2014 show budget approval. Compliance is still a year away as the FY16 budget will focus on being balanced while addressing staffing changes and a new, smaller ministry.

May 2016 – Noncompliance as FY15 budget did not contain fair share support. FY16/17 also does not show full fair share within the budget.

May 2017 – Noncompliance for FY17 and budget for FY18 also does not indicate full fair share.

Policy 4.6.8 Operate without a long-term strategic plan. (Added May 2016)

Executive Interpretation: A strategic plan will link the Board policy Ends and guide the mission and vision of UUCA.

Indicators: Annual review of strategic plan coordinating with annual congregation meeting.

Metrics: Executive will Review annually and update the plan each fiscal year.

May 2016 – In compliance. Strategic plan created by the Strategic planning committee and released to the congregation April 2016.

May 2017 – Strategic plan rolled out in April 2016 and implementation begun in FY2017. Executive will be working on report for strategic plan ongoing with the congregation and connecting activities with the ends.

Monitoring Report May 2017

4.7 Financial Condition and Management

Policy. The Executive shall not cause or allow the development of financial mismanagement or uncontrolled spending.

Executive Interpretation:

The Executive interprets “financial mismanagement” to mean that the church will not be forced to close its doors due to lack of funds.

The Executive will provide a long term fiscal plan.

The Executive interprets this policy as indicating that the Board shall define and designate priorities established by its Ends policies.

Indicators:

Executive will form and consult with an experienced group of lay leaders on the Finance Committee. Executive will use written policies and procedures regarding all financial matters and will communicate routinely with the staff and congregation to ensure transparency in financial matters

Metrics:

Clean annual audit and management letter from the auditors.

A financially engaged and informed Board.

June 2015 – Compliance

May 2016 – Compliance. The Executive is working on defining the role of the Finance Committee and this will be outlined in the Redbook. Current written financial processes will also be outlined in the Redbook and reviewed annually.

May 2017 – Compliance. Executive is still working on updating the Redbook outlining all sponsored teams that include finance and investment. We also obtained a clean audit from UHY for FY2016.

Accordingly, the Executive shall not:

Policy 4.71. Operate without written policies guiding the prudent investment of Church reserves and restricted funds;

Executive Interpretation:

The Executive will develop written investment policies.

The Executive interprets “prudent” to mean seeking consult with a professional investment company and/or an experienced group of lay leaders in the congregation.

Indicators:

Written investment policy.

An identified Investment Committee that has regular meetings.

Metrics:

1. Published investment policy.
2. Written Investment Committee minutes or communication with Executive.

Metric 1: June 2015 – Compliance. Investment policy on record from 2001 (amended 2008).

Metric 1: May 2016 – Compliance. Investment policy on record from 2001 (amended 2008). Current CAO will be reviewing policy through next reporting period.

Metric 1: May 2017 - Compliance. Investment policy on record from 2001 (amended 2008). Current CAO will be reviewing policy through next reporting period.

Metric 2: June 2015 – Compliance as Investment Committee consistently meets monthly, CAO attends when possible and receives minutes/notes/recommendations from these meetings.

Metric 2: May 2016 – Compliance as Investment Committee consistently meets monthly. New CAO has been attending each of these meetings and works with the Committee on options.

Metric 2: May 2017 - Compliance as Investment Committee consistently meets monthly. New CAO has been attending each of these meetings and works with the Committee on options.

Policy 4.7.2. Operate without adequate accounting controls and procedures that are maintained and documented;

Executive Interpretation:

The Executive will create and maintain written procedures for financial controls regarding, but not limited to, payroll, cash disbursements, and cash receipts.

Indicators:

The procedures and policies will be provided to either outside auditor or internal audit committee for inspection.

Metrics:

Outside auditor or internal audit committee will provide clean management letter in regards to financial controls to the Board.

June 2015 – Compliance. Financial procedures and controls were provided to UHY during audit of 2014. UHY’s management letter was clean.

May 2016 – Compliance. Internal audit completed May 2016. Awaiting recommendations and findings from the team.

May 2017 – Audit completed by UHY and management letter sent to Board for review and approval. No issues noted in audit.

Policy 4.7.3. Allow annual operating expenses to exceed 105% of the budget without the agreement of the Board in accordance with Church Bylaws;

Executive Interpretation:

The Executive will project expense overages by reviewing monthly financial statements. The Board will be notified of overages in person and with supporting documents.

Indicators:

The Executive will provide financial statements and a financial report monthly to the Board. Report will include projections.

Metrics:

Financial statements and reports provided to Board ahead of monthly meeting and included in Board agenda and meeting materials. %.

June 2015 – Compliance. Executive has provided all necessary materials monthly. Projections for FY 15 have not been in excess of 105%.

May 2016 – Compliance. Executive has provided all necessary materials monthly. Projections for FY16 have not been excess of 105%. Please see Treasurer Report for May 2016 in Board Minutes.

May 2017 – Compliance. Executive has provided via Treasurer each month to board.

Policy 4.7.4. Assume any long-term indebtedness without Board approval;

Executive Interpretation:

The Executive interprets “long-term indebtedness” to mean any debt or borrowing that would require more than one calendar year to repay.

Indicators:

The monthly balance sheet will not show unapproved long-term indebtedness.

Metrics:

Executive will keep balance sheet on file for inspection. Executive will provide Board the balance sheet at end of fiscal year (June meeting).

June 2015 – Compliance. The Executive has not entered into any new long-term indebtedness in FY15 without Board approval. Balance sheet provided to Board.

June 2016 – Compliance. The Executive has not entered into any new long-term indebtedness in FY16 without Board approval. Balance sheet provided to Board.

May 2017 – Two projects were completed since the last monitoring report. Mortgage refinance was given to three banks for bids and the incumbent bank was chosen by the Finance Committee and Executive.

Policy 4.7.5. Undertake transactions exceeding \$10,000 without seeking multiple bids or cost comparisons;

Executive Interpretation:

The Executive will obtain a minimum of 3 bids from separate vendors before signing a contract or agreement for work/services exceeding \$10,000.

Indicators:

The Executive requests written bids from vendors.

Metrics:

The Executive has a file of hard copies of received bids per project.

June 2015 – Noncompliance. The server was replaced in July 2014. The vendor was Iteck, the church’s monthly IT service provider. Time was of the essence and it was determined they were the best option as they were familiar with our setup and history of issues. They would also be the company that would work with the server after installation.

May 2016 – Compliance. Work was completed on the Chillers for the HVAC system. This purchase had three bids.

May 2017 – Compliance. Mortgage refinanced and three bids were received from United Bank, FVCB and BB&T. BB&T was selected and mortgage refinance was complete.

Policy 4.7.6. Enter into any purchase or service contract exceeding \$25,000 without prior Board approval;

Executive Interpretation:

The Executive will present a proposal to the Board containing a project narrative and supporting documents (bids, estimates, etc.) before entering into agreement.

Indicators:

Executive requested time on the Board meeting agenda and provided the Board with supplemental materials regarding bid.

Metrics:

Board agenda and minutes will contain proposal documents, record of presentation, and result of the vote to approve.

June 2015 – Compliance.

May 2016 – Compliance. Board was notified in 22 Sept 2015 of need for new HVAC system. Cost was estimated between \$120,000 and \$150,000. Three bids were obtained and current company providing services (Calvert Jones) for \$146,000. New CAO reviewed historical board minutes and cannot find indication where an approval was noted by board. The item was noted that Board did decide to make replacement of system.

May 2017 – Compliance. Mortgage refinance had three bids.

Policy 4.7.7. Expend any restricted or designated funds for purposes other than those established when received without the donor’s permission; or

Executive Interpretation:

The Executive interprets “purposes other than those established when received” to mean legally binding restrictions.

Indicators:

No evidence or notification of legal action against the Executive or the church regarding uses of funds.

Metrics:

Absence of legal action or notice of legal action against Executive or the church.

June 2015 – Compliance.

May 2016 – Compliance.

May 2017 – Compliance.

Policy 4.7.8. Acquire, encumber, or dispose of real property without prior Board approval.

Executive Interpretation:

The Executive interprets real property to mean buildings and parcels of land.

Indicators:

No report from the Treasurer, Board or Finance Committee that the Executive has used church funds for new property, nor have they received notification from BB&T that current properties have been disposed of.

Metrics:

The yearly audit will not show any new acquisitions, additional mortgages, or loss in the Financial Statement “Property and Equipment” section.

June 2015 – Compliance

May 2016 – Compliance

May 2017 - Compliance

Budget Overview 16/17 vs 17/18- Version 1

Expenses		2016/2017	2017/2018
		Approved	Proposed
Staff	Salary	777,856	803,733
	FICA	59,506	55,348
	LTD	3,938	4,106
	Retirement	77,602	80,848
	Health	113,366	74,880
	Prof expenses	36,472	27,917
Ministry and Worship	Expenses	17,500	20,500
Church Office	Expenses	67,750	59,450
Mortgage	Expenses	236,000	195,000
Youth and Ministry	Expenses	22,350	22,750
Member Support	Expenses	23,150	26,500
Building and Grounds	Expenses	176,761	176,430
Communications	Expenses	7,450	9,050
Our Wider Movement	Expenses	36,000	36,000
Faith in Action and Outreach	Expenses	16,400	2,000
	Give the Plate	0	82,500
General Fund Surplus Replenishment	Expenses		
Expenses		1,672,101	1,677,011

Ministry and Worship

	2016/2017 Approved	2017/2018 Proposed
5123 Worship Guests	2,500	2,500
5124 Worship Svcs/Other Expenses	2,000	5,000
5134 Special Events	1,500	1,500
5616 Guests and contractors	7,500	7,500
5630 Purchases/Other expenses	4,000	4,000
<i>Total, Ministry and Worship</i>	17,500	20,500

Church Office

	2016/2017 Approved	2017/2018 Proposed
5219 Bank Fees	3,000	4,200
5221 Credit Card Processing	4,250	4,250
5222 Audit	16,000	9,000
5223 Payroll Expenses	4,100	4,100
5224 Unallocated Staff Expenses	1,500	1,500
5228 Worker's Comp	4,500	4,600
5230 Misc.	900	1,000
5232 Health Benefit Plan	1,100	1,300
5235 Staff Training		
5240 Office Supplies	6,250	6,300
5245 Postage	4,000	4,000
5250 Telephone	6,150	6,200
5255 Office Machine Maintenance	15,000	12,000
6101 Office Equipment	1,000	1,000
<i>Total, Church Office</i>	67,750	59,450

Mortgage

5801 Mortgage	236,000	195,000
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General Fund Surplus Replenishment

General Fund Surplus Replenishment

Children and Youth Ministry

	2016/2017 Approved	2017/2018 Proposed
5310 Volunteer Training	5,000	5,000
5315 Adult Education Expenses	2,500	2,550
5320 RESupplies	2,900	3,000
5322 Libraries		
5325 Instructional Resources	1,400	1,500
5330 Youth Activities Support	8,000	8,000
5335 Summer Program	700	700
5355 RE Equipment Maintenance	800	800
5331 Multigenerational Activities	800	800
5344 Criminal Background Checks	250	400
<i>Total, Youth and Ministry</i>	22,350	22,750

Member Support

	2016/2017 Proposed	2017/2018 Proposed
5512 Pamphlets/Stickers	1,150	2,000
5515 Membership	2,500	3,000
5530 Board Expenses	2,000	4,000
5540 Canvass Expenses	9,000	9,000
5560 Service Auction	8,500	8,500
<i>Total, Member Support</i>	23,150	26,500

Our Wider Movement

	2016/2017 Proposed	2017/2018 Proposed
5705 Delegate		
5710 Other Expenses		
5720 UUA Contribution	25,000	25,000
5725 CER Contribution	11,000	11,000
<i>Total, Our Wider Movement</i>	36,000	36,000

Building and Grounds

	2016/2017 Approved	2017/2018 Proposed
5406 Trash Pick-up	9,755	5,000
5407 Utilities	65,000	65,000
5410 Fire and Liability Insurance	14,280	15,000
5415 Bldg.Maintenance-Routine	22,000	23,000
5416 Building Maintenance-Projects	4,000	5,000
5420 Grounds Maintenance	2,000	2,040
5422 HVAC Work	24,500	24,990
5425 Parsonage Maintenance	1,500	1,500
5430 Parsonage Taxes	6,226	6,400
5545 Computer Support	7,500	8,500
6103 Computer Equipment	2,000	2,000
6110 Equipment	2,000	2,000
5421 Memorial Garden Upkeep	5,500	5,500
6170 UnForseen Expenses	500	500
6190 Replacement Reserves	10,000	10,000
<i>Total, Building and Grounds</i>	<i>176,761</i>	<i>176,430</i>

Communications

	2016/2017 Proposed	2017/2018 Proposed
5501 Connections	2,600	2,600
5502 Website Hosting and Maint	1,900	2,500
5505 Print Media Advertising	500	500
5508 Video and Audio Expenses	1,500	2,500
5509 Photography/Archives	400	400
5510 Communications-Other	550	550
<i>Total, Communications</i>	<i>7,450</i>	<i>9,050</i>

Faith in Action/Outreach

	2016/2017 Proposed	2017/2018 Proposed
5380 Peace Ministry	2,500	500
5517 Pastoral Care	500	500
5640 Creative Arts	500	500
5713 VOICE	8,500	
5526 Equality UUCA	500	500
5711 PAG	2,900	
5715 Social Action	1,000	
subtotal	16,400	2,000
Social Justice Fund		82,500
Total, Social Action and Outreach	16,400	84,500

Revenue

Revenue Source	2016-2017 Approved	2017-2018 Proposed
<i>Core Pledge Fulfillment</i>		
4033 {95%}	\$1,250,809	\$1,219,857
4092 Additional pledges	50,000	50,000
4004 Special Contributions	25,000	25,000
Residual Capital		
Campaign Pledges	40,000	12,500
FY16 Surplus	25,000	0
Board Allocated		
Endowment Draw	45,167	
Entrepreneurial Ministry	5,000	5,000
Plate		120,000
Subtotal, Donations	1,440,976	1,432,357
<i>Fundraising</i>		
4111 Services Auction	44,000	33,000
4123 Mistletoe Mall	3,000	3,500
4124 Scrip	1,800	1,500
4121 Miscellaneous Fundraising	2,000	2,000
Subtotal, Fundraising	50,800	40,000
<i>Rentals</i>		
4131 Parsonage	10,200	10,440
4132 Pre-School	23,322	22,500
4133 Events	130,000	160,000
Subtotal, Rentals	163,522	192,940
<i>Program Income</i>		
Music/Theater		
4151 Contributions	5,000	2,000
Subtotal, Program	5,000	2,000
<i>Other Income</i>		
4161 Interest	8,500	4,500
4162 Refreshments	2,500	2,500
4172 Miscellaneous	2,500	2,000
Subtotal, Other Income	13,500	9,000
	#Pledge	Total Given By
	Units	Pledge Units
FY 07/08	760	1,232,299
FY 08/09	798	1,242,309
		-0.17%

FY 09/10	786	1,192,732
FY 10/11	764	1,141,655
FY 11/12	750	1,189,285
FY 12/13	724	1,142,995
Fy 13/14	735	1,179,414
Fy 14/15	770	1,108,397
FY 15/16	691	1,250,514
FY16/17	691	1,250,809
FY17/18	709	1,292,000

Faith In Action Give/Share the Plate - Social Justice Fund
FY2018 List

Goal	Organizations	Goal	%Overall	Action Goal	In Kind	End	Type
1	The Sanctuaries DC (UUA Fiscal Agent)	\$ 5,000.00	6%			1,2	Interfaith Arts Community
2	The Dream Project	\$ 12,000.00	15%			2,3	Immigration student support
3	Little Friends for Peace	\$ 10,000.00	12%			1,2	Nonviolent problem solving
4	VOICE*	\$ 15,000.00	18%			1,2,3	Multi faith justice and non partisan political involvement
5	UUSJ	\$ 3,000.00	4%			3	UU National Capital Region social justice
6	La Cocina	\$ 3,000.00	4%			2,3	Creation of opportunities for minority populations through food
7	Equality Virginia	\$ 3,000.00	4%			3	LGBT Rights in Virginia
8	PFLAG DC	\$ 2,500.00	3%			2,3	LGBT Rights in Northern Virginia
9	Hopi Tutskwa Permaculture	\$ 3,000.00	4%			1,3	Revitalizing and strengthening community through service
10	NISGUA (PAG)*	\$ 8,000.00	10%			1,2,3	Global Justice accompanier assistance
11	Arlingtonians for a Clean Environment	\$ 3,000.00	4%			3	Environmental issues affecting Arlington county
12	ADVIMA (PAG) (Jefferson UU Fiscal Agent)*	\$ 15,000.00	18%			1, 3	Supporting global marginalized communities through scholarships
13	Beacon House			3 Events		2	Assist at-risk children and youth
14	Arlington Food Assistance Center (AFAC)			3 Events		3	Grocery distribution for needy families
15	Arlington Street People's Assistance Network (A-SPAN)			3 Events		3	Securing permanent housing for vulnerable families
16	Alexandrians Involved Ecumenically (ALIVE)			3 Events		3	40 religious congregations helping those in need
17	Bridges to Independence			3 Events		3	Foundation for women and families to rebuild their lives.
18	Culpepper Garden			3 Events		1,3	Low income housing for elderly tenants.
	UUCA mortgage	\$ 37,500.00	31%				
	Total goal to partner organizations	\$ 82,500.00	69%				
	Overall Total	\$ 120,000.00					

End 1: People feel they belong and are cared for.
 End 2: People of all ages experience a spiritually vital faith community and have opportunities for personal and spiritual growth.
 End 3: The Church is a force for service, social justice and environmental justice.
 Support also looks like multigenerational events with UUCA volunteers. This will also be considered a contribution and monetized quarterly.

Process:

UUCA will select each fiscal year up to 12 partner organizations.
 All organizations will need to provide the latest copy of their IRS 990 showing revenue less than \$1million for the previous year.
 There will be a month dedicated to each organization for time during morning worship services to talk about their organization.

A partnership is defined as a mutual relationship between UUCA and the organization not only for financial support but also support with time and resources by UUCA members and friends. There will be a reciprocal planning on events to identify UUCA as a partner with the organization.

Money will be distributed either quarterly to the organizations listed, or by June 15th. If the goal is not met the distribution will be reduced by the percentage amount of the unmet goal.
 Money used for this purpose cannot be designated to go to any other outside organization other than the agreed upon partners.
 All in kind donations such as UUCA room use will be invoiced to the participating organization on the dollar amount and this will also be tracked.
 Any donations received above and beyond the total goal will also be split accordingly

* If goal is not met with core organizations UUCA will find a way to make up the difference.

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5 Year Projected Budget

Expenses

	2016/2017 Approved	2017/2018 Proposed	2018/2019 Proposed	2019/2020 Proposed	2020/2021 Proposed
Staff					
Salary	777,856	803,733	819,808	836,204	852,928
FICA	59,506	55,348	62,715	63,970	65,249
LTD	3,938	4,106	4,061	4,143	4,225
Retirement	77,602	80,848	84,543	86,234	89,383
Health	113,366	74,880	128,514	138,366	149,202
Prof expenses	36,472	27,917	37,433	36,472	36,472
Ministry and Worship					
Expenses	17,500	20,500	20,910	21,328	21,755
Church Office					
Expenses	67,750	59,450	60,459	53,488	54,538
Mortgage					
Expenses	236,000	195,000	195,000	195,000	195,000
Youth and Ministry					
Expenses	22,350	22,750	23,205	23,669	24,142
Member Support					
Expenses	23,150	26,500	27,030	27,571	28,122
Building and Grounds					
Expenses	176,761	176,430	179,759	183,154	186,617
Communications					
Expenses	7,450	9,050	9,231	9,416	9,604
Our Wider Movement					
Expenses	36,000	36,000	36,720	37,454	38,203
Faith in Action and Outreach					
Expenses	16,400	2,000	2,040	2,081	2,122
Give the Plate	0	82,500	0	0	0
General Fund Surplus Replenishment					
Expenses	-	-	-	-	-
Expenses	1,672,101	1,677,011	1,691,428	1,718,548	1,757,563

UUCA 20 Year Replacement Schedule May 2017

Item	Present	5 year	10 year	15 year	20 year	Total
HVAC/Chillers (less boiler & controls)					\$ 150,000	\$ 150,000
Building hot water & boosters		\$ 2,500		\$ 2,500		\$ 5,000
Parking lot paving	\$ 10,000		\$ 40,000		\$ 50,000	\$ 100,000
Roof replacement					\$ 200,000	\$ 200,000
Computer Equipment	\$ 1,000	\$ 3,599	\$ 3,500	\$ 3,500	\$ 3,500	\$ 15,099
Server			\$ 10,000		\$ 10,000	\$ 20,000
Wireless/internet infrastructure	\$ 3,500		\$ 3,500		\$ 3,500	\$ 10,500
A/V systems		\$ 5,000	\$ 200,000	\$ 5,000	\$ 200,000	\$ 410,000
Lighting/electric			\$ 75,000		\$ 75,000	\$ 150,000
Furnishings (chairs, pews, tables, etc.)				\$ 120,000		\$ 120,000
Parsonage	\$ 10,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 34,000
Paint & carpeting		\$ 2,000	\$ 2,000	\$ 50,000	\$ 2,000	\$ 56,000
Grounds work, planting & replacement, stormwater mgmt.		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 20,000
Misc. depreciating assets						\$ -
						\$ -
Totals	\$ 24,500	\$ 24,099	\$ 345,000	\$ 192,000	\$ 705,000	\$ 1,290,599