

Unitarian Universalist Congregation Grand Traverse					
Proposed Budget 2017/2018					
GL Acct #	Account Description	Final 2016/2017 Budget	Anticipated 2016/2017 Actual	Proposed 2017/2018 Budget	
Contributions					
4010-000-00-000	Current Year Operating Pledges	242,016	227,200	218,049	
	Additional Anticipated Pledges			7,700	
4020-000-00-000	Post Operating Pledges	4,500	24,000	19,000	
4025-000-00-000	Estimated Unpaid Pledges - General Fund	(6,300)		(6,363)	Set at 2.6% in keeping with last year's budget
4030-000-00-000	Prior Year Operating Pledges	2,000	1,530	2,000	
4040-000-00-000	Operating Fund Donations	15,000	13,500	16,600	
	Subtotal Contributions	257,216	266,230	256,986	
Special Events					
4110-000-00-000	Miscellaneous Fundraising	2,100	2,000	2,100	
	Subtotal Special Events	2,100	2,000	2,100	
Other Income					
4210-000-00-000	Prior Years Carryover	8,883	8,883	10,000	
4220-000-00-000	Operations Contingency Fund Withdrawal		-		
	Subtotal Other Income	8,883	8,883	10,000	
Building Use					
4510-000-00-000	Building Use Fees	5,000	4,900	5,000	
	Subtotal Building Use	5,000	4,900	5,000	
Dividends & Interest					
4610-000-00-000	Fifth Third Money Mkt Account Interest	60	38	40	
4620-000-00-000	Insurance Dividends	200	529	200	
	Subtotal Dividends & Interest	260	567	240	
	TOTAL INCOME	273,459	282,580	274,326	
EXPENSE					
Salaries & Wages					
5010-100-10-000	Salary - Minister	58,777	58,777	59,122	0% increase
5010-300-20-000	Salary - DLE	33,730	33,730	34,388	Based on 35 hours at Credentialed level (Master's degree)
5010-700-40-000	Salary - Office Administrator	25,135	25,135	25,200	Based on 32 hours, 0% increase
5015-700-40-000	Salary - Business Administrator	15,432	15,432	15,432	Based on 12 hours, 0% increase
5020-200-20-000	Music Director Contract Services	12,384	13,392	14,400	17/18 is per John's contract
5030-100-10-000	Housing Allowance - Minister	12,902	12,902	12,978	0% increase
5035-100-10-000	In Lieu of FICA - Minister	6,187	6,188	5,957	7.65% of salary, housing, in lieu of health, and retirement
5036-100-10-000	In Lieu of Health Insurance-Minister	2,163	2,163	2,163	3% of salary + housing per Chava's request
5036-300-10-000	In Lieu of Health Insurance-DLE	8,483	8,483	8,597	25% of salary
5036-700-10-100	In Lieu of Health Insurance-Adm.	6,891	6,891	6,891	Was originally set at 25% of salary - now it is a flat amount.
5040-200-20-000	Contract Musicians	5,450	5,450	5,300	Kept the 17/18 budget at 16/17 levels less the time the Music Director will be gone this summer, thus no VE accompaniment needed.
5040-310-20-000	Contract RE Child Care/Nursery Assistants	5,300	3,700	4,100	Per DLE request based on fewer 9:00 services
	Subtotal Salaries & Wages	192,834	192,243	194,527	
Employer Payroll Taxes					
5220-300-20-000	Employer FICA - DLE	3,229	3,229	3,288	7.65% of salary
5240-700-40-000	Employer FICA - Administration	3,630	3,630	3,636	7.65% of salary
	Subtotal Employer Payroll Taxes	6,859	6,860	6,924	
Employer Benefits					
5320-100-10-000	Dental Insurance - Minister	538	538	538	Assumes no increase in premiums on 1/1/18
5320-300-20-000	Dental Insurance - DLE	896	896	896	Assumes no increase in premiums on 1/1/18
5320-700-40-000	Dental Insurance - Administration	896	817	819	Based on 32 hours. Assumes no increase in premiums on 1/1/18
5330-100-10-000	LTD Insurance - Minister	721	793	865	1.2% of salary + housing allowance
5330-300-20-000	LTD Insurance - DLE	339	373	413	1.2% of salary
5330-700-40-000	LTD Insurance - Administration	251	276	302	1.2% of salary
5340-100-10-000	Retirement - Minister	3,863	3,863	3,605	5% of salary excluding "in lieu of health insurance" for full year

5340-300-20-000	Retirement - DLE	1,818	1,818	1,719	5% of salary excluding "in lieu of health insurance" for full year
5340-700-40-000	Retirement - Administration	1,358	1,358	1,260	5% of Office Admin's salary excluding "in lieu of health insurance" for full year
5341-100-10-000	Deferred Retirement - Minister				
5345-100-10-000	Group Life Insurance - Settled Minister	554	571	588	
5350-100-10-000	ST Disability - Minister		177	355	New insurance benefit at no cost to employee
5350-300-20-000	ST Disability - DLE		83	167	New insurance benefit at no cost to employee
5350-700-40-000	ST Disability - Administration		62	124	New insurance benefit at no cost to employee
	Subtotal Employer Benefits	11,234	11,303	11,651	
	Supplies				
5405-700-40-000	Office Supplies	1,170	1,000	1,100	
5410-310-20-000	Programming-RE Child/Youth	2,000	2,000	2,000	
5430-400-20-000	Hospitality/Kitchen	800	450	1,000	Includes \$400 CoM celebration in September
5435-435-20-000	Supplies - Membership	480	480	400	Decreased due to no printing cost for Membership Directory in 17/18
5435-440-20-000	Supplies - Pastoral Care	100	-	-	No expense yet in 16/17; Has two reserve funds: one for \$500, one for \$14,117
	Subtotal Supplies	4,550	3,930	4,500	
	Printing & Copying				
5520-700-40-000	Office Copying	750	800	600	Decreased due to no printing cost for Membership Directory in 17/18
TBD	Directory Printing	-	-	400	New line item for '17/18
	Subtotal Printing & Copying	750	800	1,000	
	Postage & Shipping				
5610-700-40-000	Postage and Shipping	700	650	650	
	Subtotal Postage & Shipping	700	650	650	
	Resources & Curriculum				
5710-200-20-000	Resources/Curriculum - Music	500	-	500	No expenses expected in 16/17. Music Director anticipates need in 17/18.
5710-340-20-000	Resources/Curriculum - L/E Adult	175	175	175	
5710-425-20-000	Resources/Curriculum - Library	-	-	-	
5710-450-20-000	Resources/Curriculum - Sunday Services	1,215	1,000	1,000	
	Subtotal Resources/Curriculum	1,890	1,175	1,675	
	Plant & Property				
6010-000-40-000	Insurance - Building & Liability	3,500	2,852	3,500	Increase due to change in premium.
6040-600-40-000	Building Maintenance Supplies/Repairs	5,500	3,425	5,500	
	Subtotal Plant & Property	9,000	6,277	9,000	
	Service Contracts				
6110-600-40-000	Service Contracts - Building Maintenance	2,500	2,500	2,500	
6120-700-40-000	Service Contracts - Logos Software	1,441	1,441	1,441	
6140-600-40-000	Service Contracts - Cleaning Service	7,696	7,888	8,283	There will be a 5% increase every January.
6150-800-40-000	Service Contracts - Snow Plowing	3,500	2,046	3,100	Set slightly above the average of the last two years
	Subtotal Service Contracts	15,137	13,875	15,324	
	Equipment				
6210-700-40-000	Copier Contracts	3,650	3,450	3,400	
6220-700-40-000	Computers and Technology	2,150	2,150	2,000	
6240-200-20-000	Piano Tuning & Repair	450	200	450	
	Subtotal Equipment	6,250	5,800	5,850	
	Utilities				
6310-700-40-000	Electricity	5,000	4,500	4,800	Set slightly above the average of the last two years
6320-700-40-000	Gas	2,000	1,700	1,850	Set slightly above the average of the last two years
6330-700-40-000	Water & Sewer	1,100	1,025	1,100	Set slightly above the average of the last two years
6340-700-40-000	Telephone & Telecommunications	2,400	2,525	2,600	
6350-000-40-000	Trash Removal	252	252	252	
	Subtotal Utilities	10,752	10,002	10,602	
	Miscellaneous Expenditures				
7045-000-40-000	New Hire & Recruitment Expense	200	200	200	
7050-000-40-000	Advertising	2,000	800	1,300	Very little expense this year
7070-000-40-000	Board	250	250	100	
7071-000-40-000	Committee on Ministry	100	100	100	
7072-000-40-000	Green Sanctuary	-	-	-	
7073-000-40-000	Leadership Development	250	250	100	

7075-000-40-000	Pledge Drive	250	250	250	
7080-800-40-000	Landscaping	200	200	100	
7090-000-00-000	Worker's Comp Insurance	1,200	756	1,000	
	Subtotal Miscellaneous Expenditures	4,450	2,806	3,150	
Dues & Fees					
7120-510-30-000	UUA Program Fund	1,000	1,000	1,000	Fair-share would be based on 206 members at the 17/18 rate of \$60/member (\$12,360)
7130-520-30-000	Mid American District Fund	500	500	500	Fair-share would be based on 206 members at the 2016/2017 rate of \$25/member \$5,150)
7150-000-00-000	Bank Fees & Service Charges	720	665	720	
TBD	Insurance Fees		30	159	
7160-000-00-000	Nonprofit Corporation Filing Fees	20	20	20	
	Subtotal Dues & Fees	2,240	2,215	2,399	
Professional Expense					
7210-100-10-000	Professional Expense - Interim/Settled Minister	2,884	5,200	5,200	Set at the maximum amount spent in any given of the last 3 years.
7210-200-20-000	Professional Expense - Music Director	-	-	500	Benefit after one year of service
7210-300-20-000	Professional Expense - DLE	1,400	1,200	1,400	Set at the maximum amount spent in any given of the last 3 years.
	Subtotal Professional Expense	4,284	6,400	7,100	
	TOTAL EXPENSE	270,930	264,336	274,352	
	NET INCOME			-27	