

Unitarian Universalist Congregation Grand Traverse					
Proposed Budget 2018/2019					
GL Acct #	Account Description	Final 2017/2018 Budget	Anticipated 2017/2018 Actual	Proposed 2018/2019 Budget	Explanations
<b>Contributions</b>					
4010-000-00-000	Current Year Operating Pledges	218,049	212,786	203,150	Pledges received to date as of 5/16/18
	Additional Anticipated Pledges	7,700	-	12,850	Best case scenario
4020-000-00-000	Post Operating Pledges	19,000	4,320	8,000	
4025-000-00-000	Estimated Unpaid Pledges - General Fund	(6,363)	-	(5,824)	Set at 2.6% in keeping with last year's budget.
4030-000-00-000	Prior Year Operating Pledges	2,000	2,225	2,000	
4040-000-00-000	Operating Fund Donations	16,600	16,600	17,500	
	<b>Subtotal Contributions</b>	<b>256,986</b>	<b>235,931</b>	<b>237,676</b>	-
<b>Special Events</b>					
4110-000-00-000	Miscellaneous Fundraising	2,100	1,594	2,000	
	<b>Subtotal Special Events</b>	<b>2,100</b>	<b>1,594</b>	<b>2,000</b>	
<b>Other Income</b>					
4210-000-00-000	Prior Years Carryover	10,000	10,000	-	
4220-000-00-000	Operations Contingency Fund Withdrawal		-	6,469	
	<b>Subtotal Other Income</b>	<b>10,000</b>	<b>10,000</b>	<b>6,469</b>	
<b>Building Use</b>					
4510-000-00-000	Building Use Fees	5,000	7,300	8,000	
	<b>Subtotal Building Use</b>	<b>5,000</b>	<b>7,300</b>	<b>8,000</b>	
<b>Dividends &amp; Interest</b>					
4610-000-00-000	Fifth Third Money Mkt Account Interest	40	40	40	
4620-000-00-000	Insurance Dividends	200	350	200	Set at previous years' budgeted levels to be conservative.
	<b>Subtotal Dividends &amp; Interest</b>	<b>240</b>	<b>390</b>	<b>240</b>	
	<b>TOTAL INCOME</b>	<b>274,326</b>	<b>255,215</b>	<b>254,385</b>	
<b>EXPENSE</b>					
<b>Salaries &amp; Wages</b>					
5010-100-10-000	Salary - Minister	59,122	59,122	59,122	0% increase
5010-300-20-000	Salary - DLE	34,388	34,398	24,563	Decrease DLE from 35 hrs to 25 hrs
5010-700-40-000	Salary - Office Administrator	25,200	25,293	25,200	Based on 32 hours, 0% increase
5015-700-40-000	Salary - Business Administrator	15,432	15,592	15,432	Based on 12 hours, 0% increase
5020-200-20-000	Music Director Contract Services	14,400	14,400	10,080	Decrease Music Director hours by 30%
5030-100-10-000	Housing Allowance - Minister	12,978	12,978	12,978	0% increase
5035-100-10-000	In Lieu of FICA - Minister	5,957	5,957	5,791	7.65% of salary, housing, in lieu of health, and retirement
5036-100-10-000	In Lieu of Health Insurance-Minister	2,163	1,081	-	This expense has shifted to "Health Insurance-Minister" as of 1/1/18
5036-300-10-000	In Lieu of Health Insurance-DLE	8,597	4,299	-	This expense has shifted to "Health Insurance-DLE" as of 1/1/18
5036-700-10-100	In Lieu of Health Insurance-Adm.	6,891	6,891	3,991	July - Nov current stipend + Dec - June at estimate of UUCGT's portion of Medicare supplemental insurance
5040-200-20-000	Contract Musicians	5,300	6,425	6,320	Decrease VE from 42 to 32 and Increase Sunday Svcs from 40 to 44
5040-310-20-000	Contract RE Child Care/Nursery Assistants	4,100	3,439	4,100	Per DLE's request
	<b>Subtotal Salaries &amp; Wages</b>	<b>194,527</b>	<b>189,875</b>	<b>167,577</b>	
<b>Employer Payroll Taxes</b>					
5220-300-20-000	Employer FICA - DLE	3,288	2,960	1,879	Decrease DLE from 35 hrs to 25 hrs
5240-700-40-000	Employer FICA - Administration	3,636	3,655	3,414	7.65% of salary + "In Lieu of Health Insurance"
	<b>Subtotal Employer Payroll Taxes</b>	<b>6,924</b>	<b>6,615</b>	<b>5,293</b>	
<b>Employer Benefits</b>					
5310-100-10-000	Health Insurance - Minister		4,831	9,904	Assume 5% increase in premiums on 1/1/19
5310-300-20-000	Health Insurance - DLE		2,664	4,662	July - Dec current rate + Jan-June at 25 hr rate + 5% rate increase
5320-100-10-000	Dental Insurance - Minister	538	538	538	Assumes no increase in premiums on 1/1/19
5320-300-20-000	Dental Insurance - DLE	896	896	640	Decrease DLE from 35 hrs to 25 hrs
5320-700-40-000	Dental Insurance - Administration	819	699	699	Assumes no increase in premiums on 1/1/19

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5330-100-10-000	LTD Insurance - Minister	865	865	865	1.2% of salary + housing allowance
5330-300-20-000	LTD Insurance - DLE	413	413	295	Decrease DLE from 35 hrs to 25 hrs
5330-700-40-000	LTD Insurance - Administration	302	302	302	1.2% of salary
5340-100-10-000	Retirement - Minister	3,605	3,605	3,605	5% of salary and housing
5340-300-20-000	Retirement - DLE	1,719	1,719	1,228	Decrease DLE from 35 hrs to 25 hrs
5340-700-40-000	Retirement - Administration	1,260	1,260	1,260	5% of Office Admin's salary excluding "in lieu of health insurance"
5341-100-10-000	Deferred Retirement - Minister	-	-	-	
5345-100-10-000	Group Life Insurance - Settled Minister	588	588	588	
5350-100-10-000	ST Disability - Minister	355	355	355	
5350-300-20-000	ST Disability - DLE	167	167	167	
5350-700-40-000	ST Disability - Administration	124	124	124	
	<b>Subtotal Employer Benefits</b>	<b>11,651</b>	<b>19,025</b>	<b>25,231</b>	
<b>Supplies</b>					
5405-700-40-000	Office Supplies	1,100	900	1,000	
5410-310-20-000	Programming-LE Child/Youth	2,000	1,616	1,800	Per DLE's request
5430-400-20-000	Hospitality/Kitchen	1,000	810	500	17/18 was higher due to CoM celebration of Chava
5435-435-20-000	Supplies - Membership	400	450	400	
5435-440-20-000	Supplies - Congregational Care	-	-	-	Has two reserve funds: one for \$500, one for \$17,714
	<b>Subtotal Supplies</b>	<b>4,500</b>	<b>3,776</b>	<b>3,700</b>	
<b>Printing &amp; Copying</b>					
5520-700-40-000	Office Copying	600	450	600	
TBD	Directory Printing	400	225	300	Reduced to cost
	<b>Subtotal Printing &amp; Copying</b>	<b>1,000</b>	<b>675</b>	<b>900</b>	
<b>Postage &amp; Shipping</b>					
5610-700-40-000	Postage and Shipping	650	650	600	
	<b>Subtotal Postage &amp; Shipping</b>	<b>650</b>	<b>650</b>	<b>600</b>	
<b>Resources &amp; Curriculum</b>					
5710-200-20-000	Resources/Curriculum - Music	500	-	250	
5710-340-20-000	Resources/Curriculum - L/E Adult	175	100	100	
5710-425-20-000	Resources/Curriculum - Library	-	-	-	
5710-450-20-000	Resources/Curriculum - Sunday Services	1,000	680	700	In keeping with last two years' spending
	<b>Subtotal Resources/Curriculum</b>	<b>1,675</b>	<b>780</b>	<b>1,050</b>	
<b>Plant &amp; Property</b>					
6010-000-40-000	Insurance - Building & Liability	3,500	2,826	3,100	
6040-600-40-000	Building Maintenance Supplies/Repairs	5,500	3,500	3,000	Have Restricted Fund of \$27,736
	<b>Subtotal Plant &amp; Property</b>	<b>9,000</b>	<b>6,326</b>	<b>6,100</b>	
<b>Service Contracts</b>					
6110-600-40-000	Service Contracts - Building Maintenance	2,500	2,411	2,500	
6120-700-40-000	Service Contracts - Logos Software	1,441	1,441	1,441	
6140-600-40-000	Service Contracts - Cleaning Service	8,283	8,081	8,283	They did not increase our rate for 2018, but may increase in 2019 by up to 5%.
6150-800-40-000	Service Contracts - Snow Plowing	3,100	2,438	3,100	Kept at 17/18 budgeted level
	<b>Subtotal Service Contracts</b>	<b>15,324</b>	<b>14,370</b>	<b>15,324</b>	
<b>Equipment</b>					
6210-700-40-000	Copier Contracts	3,400	3,375	3,400	
6220-700-40-000	Computers and Technology	2,000	1,675	2,000	
6240-200-20-000	Piano Tuning & Repair	450	270	300	Two times per year at approximate cost
	<b>Subtotal Equipment</b>	<b>5,850</b>	<b>5,319</b>	<b>5,700</b>	
<b>Utilities</b>					
6310-700-40-000	Electricity	4,800	4,430	4,800	

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6320-700-40-000	Gas	1,850	1,713	1,850	
6330-700-40-000	Water & Sewer	1,100	989	1,100	
6340-700-40-000	Telephone & Telecommunications	2,600	2,486	2,600	
6350-000-40-000	Trash Removal	252	252	252	
	<b>Subtotal Utilities</b>	<b>10,602</b>	<b>9,870</b>	<b>10,602</b>	
<b>Miscellaneous Expenditures</b>					
7045-000-40-000	New Hire & Recruitment Expense	200	56	200	
7050-000-40-000	Advertising	1,300	640	900	Have not spent much yet this year
7070-000-40-000	Board	100	100	100	
7071-000-40-000	Committee on Ministry	100	100	100	
7073-000-40-000	Leadership Development	100	100	100	
7075-000-40-000	Pledge Drive	250	350	350	Over budget in 16/17 and may go over budget in 17/18
7080-800-40-000	Landscaping	100	100	-	
7090-000-00-000	Worker's Comp Insurance	1,000	1,072	1,500	Increased 17/18 actual due to recent claims which will likely increase our premiums
	<b>Subtotal Miscellaneous Expenditures</b>	<b>3,150</b>	<b>2,518</b>	<b>3,250</b>	
<b>Dues &amp; Fees</b>					
7120-510-30-000	UUA Program Fund	1,000	1,000	1,000	
7130-520-30-000	Mid American District Fund	500	500	500	
7150-000-00-000	Bank Fees & Service Charges	720	571	620	
7155-000-00-000	Insurance Fees	159	169	170	
7160-000-00-000	Nonprofit Corporation Filing Fees	20	20	20	
	<b>Subtotal Dues &amp; Fees</b>	<b>2,399</b>	<b>2,260</b>	<b>2,310</b>	
<b>Professional Expense</b>					
7210-100-10-000	Professional Expense - Interim/Settled Minister	5,200	5,200	5,200	
7210-200-20-000	Professional Expense - Music Director	500	-	350	Decrease Music Director hrs by 30%
7210-300-20-000	Professional Expense - DLE	1,400	1,200	1,000	Decrease DLE from 35 hrs to 25 hrs
	<b>Subtotal Professional Expense</b>	<b>7,100</b>	<b>6,400</b>	<b>6,550</b>	
	<b>TOTAL EXPENSE</b>	<b>274,352</b>	<b>268,459</b>	<b>254,187</b>	
	<b>NET INCOME</b>	<b>(26)</b>	<b>(13,244)</b>	<b>197</b>	