

FY 17-18

	A	B	C	D	E	F
1						
2	Pass through items					
3						
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
7	Denomination Dues membership		364	364	352	Voting members total for 2018 is 352 (certified members). FY 17/18 we had 6 terminations (3 resigned and 3 deceased), 3 new members joined in 17/18. Also had several members switch from voting status to associate member and vice versa
8	Pledge Income	4110	482,000	487,838	482,000	As of 4/17/2018 we are at a total of \$491,210. We are on track to raise at least \$511,000 (pledges plus DAFS). We still have the potential to reach our Campaign goal of \$515,000. It all depends on a couple of large pledges outstanding. For budget FY 18/19 start with pledges of \$482,000 plus \$29,000 DAFS for a total of \$511,000.
9	Less Shrinkage factor		28920	29270	28920	standard 6% shrinkage assumed each year, adjusted for new reality to current trend
10	Net Pledge Income	4110	453080	458568	453080	as of 03/31 at 96% of budget for net pledge income
11	Pledge Income-Previous Yr.	4120	15000	5028	12000	FY 17/18 as of 02/28 at 33% of budget. Very high FY 15/16 donations paid late, average last 3 years is \$21,000. Income stream is unpredictable. 5 year average is around \$15000. current year projected at 5000. to be safe, will use \$12,000
12	Total Pledge Giving	4100	468080	463596	465080	

FY 17-18

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
13	Donor Advised Fund Donations	4199	29000	29000	29000	2/28 at 80% of budget. donations given as operating income in lieu of a pledge. In previous years was counted in pledge income (actual is \$29,250)
14	Total DAF Donations	4199	29000	29000	29000	
15	Investment/Interest/Div. Income	4210	100	500	250	unusual FY 17/18 we were holding stock transfer on date of dividend - not sold stock yet - also some interest on money market. Just small int and div on stock transfers before they are sold, and money market where we hold sold stock donations. As of 2/28 int rates are also increasing
16	Transfer from Reserves	4216	0	0	0	used only in event we have a shortfall by end of fiscal year.
17	Heritage Fund Income	4215	27036	27036	27237	Per Board Heritage Fund Investment Policy: Each year in the fiscal 4th quarter (April – June), the Fund will make available up to 4% of the 36 month running average of the portfolio value for general operations of the Church. This amount is considered earnings under the total return approach to investing. Each January, the Executive Team and Investment Committee will agree on the withdrawal percentage for the next fiscal year budget based on the last 3 years of annual returns of the Fund and the funding needs for general operations. The withdrawal percentage will be incorporated into the Budget proposals created by the Executive Team. Value of Heritage fund on Dec 31 2017 826,132, Dec 31 2016 = \$731,000 Dec 31 2015 = \$621,869. FY 2018/2019 use 3.75% but set a goal of only 3.5% in 19/20 and 20/21 to gradually reduce our percentage withdrawal on Heritage Fund distribution. 3 year average value is \$726,334.
18	Total Investment Income	4200	27136	27536	27487	

FY 17-18

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
22	Total Rental Income	4300	124228	127058	126492	
23	Plate Offering Undesignated	4420	13000	13000	13000	02/28/2018 78% of budget. 3 year average is \$13,000
24	Non-pledged income	4480-01	7000	7700	8000	110% of budget as of 2/28, 3 year average: 7939.
25	Memorial donations undesignated	4480-04	4000	4000	3000	Unpredictable. Although we had several members pass away, we haven't had consistency with families asking folks to donate to the church. As of 2/28 at 94% of budget. 3 year average is \$3870.
26	Bequests undesignated	4480-05	0	0	0	unpredictable, not often in recent years.
27	Amazon Smile	4480-06	100	150	200	177% of budget as of 2/28
28	Special Events-Fundraising (fall fundraising event, etc.)	4430	2500	2863	2500	Fall treasure sale and other fundraising projects appear here. FY 17/18 fall treasure sale = \$2800 and was split counterpoint and CYRE.
29	Special event (auction) carry over for non -auction year	2156	7500	7500	9700	Auction proceeds are split between year raised and subsequent year. Auction held alternate years, funds split between two years (most recently 7500 per year). For FY 18/19 use 3 year average auction (\$19,904) split between years (\$9700 or total auction \$19,400)
30	Net Booster Sales	4500	2500	885		closed program Dec 31
31	Coffee hour income (coffee, donation for snack)	4550	5000	4000	4000	This is not a pass-through account. The 3 yr. average is \$4578 for this income line which covers sales of UUSC coffee products. Coffee hour expenses and inventory purchases are listed below. As of 2/28 78% of budget
32	Other Income		41600	40098	40400	
33	Delmarva Cluster Retreat Income	4450-05	7000	0		Pass through, see line 33 above. As of June 2017 we learned there would be no retreat in 17/18. Eliminate for future years.
34	Open Heart Sangha Donations	4450-04	1000	1560	1000	

FY 17-18

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
35	Adult Enrichment Program Fees	4450-08	0	0		do not know of any fees planned for FY 17/18 just a placeholder for class fees, book fees, etc. for Adult programs -Adult RE has disbanded in 2018 due to other groups doing activities similar to what Adult RE might plan.
36	Program fees income	4450	8000	1560	1000	
37	Total CYRE related income	4451	200	1368.88	200	pass-through for owl and coming of age reserve and donations targeted for CYRE. Includes fees and donations received to support these programs. Usually passed through to reserve accounts for these programs. See CYRE Pass-through, below.
38	Budget Special Offerings:	4421				<i>monthly special offerings done every year for the recipients listed</i>
39	Grant for Growth	4421-03	4000	2695	4000	pass-through - FY 18/19 we had no specific recipient identified for fall collection.
40	Emmanuel Dining Room	4421-02	1400	2861	1400	pass-through
41	Lutheran Community Services	4421-04	500	1344	500	Lutheran Community Services. pass-through - old name was FAITH center
42	ILYA Sp. Collection	4421-01	1000	1581	1000	pass-through to support ILYA support grants
43	UUSC Special Coll	4421-05	700	700	700	pass-through to support UUSC
44	Total Budget Special Offerings		7600	9181	7600	
45	Designated Donations:					Funds collected annually for designated purposes listed below
46	Counterpoint Donations	4490-01	10000	11724	10000	3 year average \$10,690, pass-through

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
47	ILYA Fundraising Projects - donations other than special collection	4490-02 and -04	1950	5127	2000	Combines ILYA Holiday, Backpack, and general donations not part of the special collections. Pass-through to ILYA reserve account see below. Note this also includes loan repayments from Ilya support clients
48	Flower Donations	4490-05	500	900	1000	includes poinsettias and Easter Flowers as well as individual flower donations. As of 3/31 it is a total of \$1085.00, LY 1180
49	Emmanuel Dining Room - donations other than special collections	4490-06	100	200	200	pass-through
50	House Pins	4490-07	500	1300	500	Selling monthly.
51	Movement for a Culture of Peace	4490-08	0	0		pass-through, not using since they usually just do a special collection and have no other regular fundraising so will eliminate in 18/19 if not used in 17/18. no receipts yet as of 12/12/17 eliminate in future years, nominated often for special collections QB4491
52	Total Designated Donations	4490	13050	19251	13700	
53	Special offerings nominated by congregation	4491	5500	5500	5500	2/28 at 97% of budget - pass-through monthly special offerings collected for causes nominated by the congregation, usually 5-6 different groups, represents average annual total for all sp offerings not including items listed above. Expense line, acct # 9300, passes collected funds to recipient directly - 3 yr. average all recipients = 5770
54	Total Income		724394	724149	716459	
55						
56	Expenses					Mid size III range is 350-499 members
80	Total Salaries	7101	334738.48	339185.43	351937.11	
106	Benefits and Taxes		71587.62	81219.42	86558.83	new tax plan impact on benefits? Unknown at this time as bill is still in reconciliation
115	Professional Expenses		14402.01	14002.01	13630.85	
116	Severance Expense					To be calculated for eliminated positions if applicable
117	Total Staff related expenses		420728.11	434406.86	452126.79	

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
118	70% limitation		58.08%	59.99%	63.11%	
119	Ongoing Operations					
130	Total Office Expenses		26783.61	23331.00	20897.37	
137	Total Financial Mgmt Expenses		8500.00	7200.00	9800.00	
160	Total Facilities Operational Expenses		156564.82	147682.00	131607.87	
161	Ongoing Operations		191848.43	178213.00	162305.24	
162	Total CYRE Program operations Expenses	8200	8000.00	8000.00	8900.00	CYRE team requested increase to \$9,600. FY 16/17 spent \$8600, slightly over budget. Official enrollment #'s per annual UUA certification report are decline slightly each year. Please note CYRE has about \$2900 in a CYRE reserve fund. We were unable to fund full CYRE request but increased budget by about 11%.
163	Total CYRE Pass-through exp	8300	200.00	3398.00	200.00	<i>CYRE pass-through to CYRE reserve funds, coming of age, age of Reason and other CYRE fees or donations as well as a portion of the fall treasure sale</i>
164	Total Music Program Operations Expenses	8400	5500.00	5500.00	5500.00	<i>See also Counterpoint for additional funds allocated to Music program</i>
172	Total Program	8500	11900.00	2850.00	3250.00	
178	Total All Church Services		11128.00	9917.00	9800.00	
183	Church Marketing and Publicity related Expenses	8900	4266.00	3815.00	3500.00	
192	Total Miscellaneous		9150.00	10250.00	8900.00	
193	Church Programs		50144.00	43730.00	40050.00	
196	Total Denominational Membership		32032.00	32032.00	35235.00	<i>FY 18/19 forward the dues calculation will be based on operating budget but specifics on those changes are not available. 10% inc for FY 18/19.</i>

FY 17-18

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
197	Annual Budget Special Offerings:					
198	Grant for Growth	9220	4000.00	2695.00	4000.00	pass-through
199	Emmanuel Dining Room	9230	1400.00	2861.00	1400.00	pass-through
200	LCS	9240	500.00	1344.00	500.00	pass-through
201	ILYA Special Collection	9250	1000.00	1581.00	1000.00	pass-through
202	UUSC Spec Coll	9260	700.00	700.00	700.00	pass-through
203	Total Budget Special Offerings		7600.00	9181.00	7600.00	pass-through
204	Designated Expenses (see Designated income listed above)					
205	Counterpoint Distribution	9300-01	10000.00	11724.00	10000.00	pass-through
206	ILYA Fundraising Projects	9300-02	1950.00	5127.00	1950.00	pass-through , Combines ILYA Holiday, Backpack, and general donations not part of the special collections. Pass-through to ILYA reserve account see below. Note this also includes loan repayments from ilya support clients
207	Emmanuel Dining Room (other than sp collections)	9300-04	100.00	200.00	100.00	pass-through
208	House Pins	9300-05	500.00	1300.00	500.00	pass-through
209	Movement for Culture Peace	9300-08	0.00	0.00		pass-through, not using since they usually just do a special collection and have no other regular fundraising so will eliminate in 18/19 if not used in 17/18. no receipts yet as of 12/12/17 eliminate in future years, nominated often for special collections QB4491
210	Open Heart Sangha Expense	9300-06	1000.00	1560.00	1000.00	pass-through
211	Designated Donations		13550.00	19911.00	13550.00	

FY 17-18

	A	B	C	D	E	F
4	FY 17/18					
5						
6		QB Acct	FY 2017-2018	FY 17/18 New reality	FY 18/19	Comments
212	Special offerings nominated by congregation	9300-10	5500	5500	5500	monthly special offerings collected for causes nominated by the congregation, usually 5-6 different groups, each year represents average annual total for all sp offerings not including line 36 above. Income line, acct # 9300, collects fund to be paid from this line to recipient directly - 3 yr. average all recipients = 5770
213	Total Designated Expenses	9300	19050.00	25411.00	19050.00	
214	Total Income		724394	724149	716459	
215	Total Expenses		721403	722974	716367	
216	Difference		2991	1175	92	

Capital Expenditure Budget

	A	B	C	D	E	F
1	04/17/2018					
2	Capital Improvements	Project Owner	Estimated Amount	Funding source	Status	Comments
3	2017-2018					
4	Wrap up details on Youth Center flooring (16/17 carryover)	Ernie	6500	operating maintenance funds or maintenance	Done	all YC 150th work is complete and funding used. Remaining work under maintenance and capital reserve Floor issue 5733.00. moved insulation issue to facilities operating list
5	Repair organ phase 2 (16/17 carryover)	Scott	4,400	capital Maintenance reserve	Done	FY 15/16 = 3800 FY 16/17 = 2400 FY 17/18 = 4400 for a total of 10,600
6	Pointing and replacement brick work	Ernie	5,575	Capital Maintenance Reserve	Done	
7	replace all window AC units in old wing - (16/17 carryover)	Staff	3600	SPBF 179,000 if funding remains, otherwise use capital Maintenance reserve	1 more added July 2017	did 2 in August 2016 (rooms 27 and 30) for \$595 will add more as needed. Remaining 6 units for rooms 7, 8, 9, 10 and 28 and 29 are estimated at \$600 each. YC window unit replaced with YC renovation fund so not included. Will carry over remainder to FY 18/19 if additional units need to be replaced
8	Plexiglas in office doors	Safety initiative	1295	operating maintenance funds or maintenance/capital reserve	Done	needed for certification as a safer congregation
9	blinds and/or Plexiglas in classroom door windows, make sure all classrooms can lock from inside	Safety initiative	705	operating maintenance funds or maintenance/capital reserve	in process	classrooms scheduled for May or June
10	Wood fascia and soffit panels - repair and paint	property report 2014	10,000	Capital Maintenance Reserve	In process	as of 4/11 painting is ongoing depending on weather
11	EEC main entrance overhang	Ernie	830	Capital Maintenance reserve or general reserves	Done	fix and repaint old damage from repaired roof leak DONE JULY 2017
12	Parking lot puddle fill in by EEC entrance (carry over from 16/17)	Dave Harrell	2,000	SPBF 179,000 if funding remains, otherwise use capital Maintenance reserve	Done	patched
13	Floor Tile brown tiles replacement project	EC and B & G Team	2,760	SPBF or Capital Maintenance Reserve	Done	

Capital Expenditure Budget

	A	B	C	D	E	F
1	04/17/2018					
2	Capital Improvements	Project Owner	Estimated Amount	Funding source	Status	Comments
14	LED sign replacement after accident	Steve C and Jim D	0	insurance payment	In process	accident 11/28/2017, recd check from insurance co. vendor hired, as of 3/19 still refining final design details. Tentative installation date is 4/23/18
15	Small Flat Roof over Sanctuary/ Parish Hall	B & G Team	7,100	Capital Maintenance Reserve or general reserves	almost done	Possibly from Capital Exp Reserve - replaced in 1991 with 20 year warranty, resealed in 2011. slight leak in PH if wind blows the right way. May be able to patch or extend use instead of full replacement on roof projects. will move up to FY 18/19 if not done in FY 17/18. done but still leaked as of 4/16, working with vendor
16	ESTIMATED TOTAL		44,765			ET is has a maximum Capital Budget of \$65,000 to fund projects prioritized by the Executive Team for FY 17/18. Some projects listed for FY 17/18 may be deferred to FY 18/19 depending on urgency (small roof over sanctuary, the brown tiles, AC units) or we may receive proposals lower than our estimated costs listed here.
17						
18	FY 2018-2019					
19	HVAC over offices	EC and B & G Team	22,000	SPBF 179,000 if funding remains, otherwise use capital Maintenance reserve		will not replace unless needed but will monitor and adjust timing if needed. New thermostat in office 12/27/2017. some thermostat wiring insulation on roof issues which DL will repair when weather allows. Occasionally there is no heat, even with system on. Then we need to turn off thermostat and then turn it on, but when we do heat comes back on. Not urgent but likely means we may need to replace system in near future or require major repairs
20	HVAC over new RE wing (EEC office, LAV, rooms 2,4 and 6)	EC and B & G Team	15,000	SPBF 179,000 if funding remains, otherwise use capital Maintenance reserve		quoted from Service Unlimited per Phil request summer 2016, will not replace unless needed, will monitor

Capital Expenditure Budget

	A	B	C	D	E	F
1	04/17/2018					
2	Capital Improvements	Project Owner	Estimated Amount	Funding source	Status	Comments
21	Roof over old RE wing	EC and B & G Team	32,000	repairs from ops budget, replace from Capital Maintenance Reserve		Timing is uncertain. Have small leaks in room 26, may just need to do patches, no current leaks
22	Fix & Refurbish retaining walls - concrete (elevated planter box, west elevation)	property report 2014	3,400	capital Maintenance reserve		
23	cracked concrete between Ministers office and steps down to boiler room.	EC and B & G Team	TBD	capital Maintenance reserve		It got worse with the cold weather this winter.
24	Roof over new RE wing	EC and B & G Team	10000	repairs from ops budget, replace from Capital Maintenance Reserve		roof developed major leak issue Fall 2017, may need to repair or replace. Rec'd bid of \$10,000 from Wertz to sealcoat whole roof, in meantime they patched a few areas that appeared loose and as of 04/17/2018 no new leaks have appeared.
25	Shed project (16/17 carryover)	Ernie and Richard	2,500	capital Maintenance reserve	B & G Team?	on hold while strategic planning is going on, moved up from 17/18 FY - if we do bathrooms and kitchen work will leave this on hold.
26	ESTIMATED TOTAL		84,900			