

FY 18-19

	A	B	C	D	E	F
1						
2	Pass through items					
3						
4	FY 18/19					
5						
6		QB Acct	FY 18/19	New reality FY 18/19	FY 19/20	Comments
7	Certified Membership		352	352	340	Voting members total for 2019 is 340 (certified members). As of March 13 2019 we had added new members and the number of voting members was up to 346. We are on the border between mid-range II and III on UUA charts for determining salary ranges.
8	Pledge Income	4110	482,000	504,105	476,000	Operating pledge drive results for FY 19/20 are predicted to be \$505,000 between pledges and DAFS commitments. Total pledges and DAFS commitments on file for FY 19/20 as of 4-24-2019 are \$498,000. With new members pledging as they join, we are confident we will reach \$505,000 in overall pledge and DAFS income.
9	Less Shrinkage factor		28920	30246	28560	standard 6% shrinkage assumed each year, adjusted for new reality to current trend
10	Net Pledge Income	4110	453080	473859	447440	As of 3-13-2019, net pledge income is at 106% of budget for FY 18/19, please note new reality (column D, line 10) is adjusted to reflect the budget trend, rather than using 6% shrinkage

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11	Pledge Income-Previous Yr.	4120	12000	5000	12000	Income stream is unpredictable. 5 year average is around \$15,000. FY 18/19 year projected at \$5,000 in new reality. As of 3-13-2019 we have \$4,210 in payments for FY 17/18 and \$10.6 K in DAFS payments toward FY 17/18 so may appear there instead of here. (not all people advise us ahead of time how they will pay) 3 year average is \$19,000 and 5 year average is \$15,000 so keep at \$12,000 for FY 19/20
12	Total Pledge Giving	4100	465080	478859	459440	
15	Total DAF Donations	4199	29000	21950	29000	
16	Investment/Interest/Div. Income	4210	250	1600	1500	as of 3-13-2019 is at 976% of budget FY 18/19, Fed interest rates are up, we are also recv CD interest at Janney as well as government money market funds.
17	Transfer from Reserves	4216	0	0	0	used only in event we have a shortfall by end of fiscal year.

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18	Heritage Fund Income	4215	27237	27237	30945	<p>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.</p> <p>Value of Heritage fund on Dec. 31, 2018 = \$763,780, Dec 31, 2017 = \$826,132, Dec 31, 2016 = \$731,000. Use 4% for FY 19/20. 3 year average value is \$773,637. (FYI - Value as of 3/31/2019 was \$835,917.) Ideally would like to reduce dependence on this line item but necessary now to help fund operating budget.</p>
19	Maintenance Endowment Annual Distribution	TBD	0	0	20000	new in FY 2019-2020 4% net value of Maintenance Endowment (initially funded at \$500K)
20	Total Investment Income	4200	27487	28837	52445	
21	Use of Building	4300-01	13000	16150	20000	as of 3-13-2019 at 104% of budget, new parking lot lease began Jan 2019 adds \$525.00 per month to rent income.

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22	EEC Income	4300-02	111692	111692	114016	EEC lease through August 2020 with a rent increase of 2% in FY 18/19 and 2.1% in FY 19/20. Lease renewal discussions begin in fall 2019 for the next 3 year period.
23	Custodial Fees	4300-05	1800	1800	1800	pass-through custodial fee line under Salaries, may be lower than exp due to training new custodial staff. Church committee work on Saturdays requires \$125 fee for custodial support, funded from committee budgets, unless committee takes responsibility for security and clean up. For special, large events, custodian support may be required.
24	Total Rental Income	4300	126492	129642	135816	
25	Plate Offering Undesignated	4420	13000	10000	12000	3/13/2019 at 83% of budget, 3YR average is about \$12K
26	Non-pledged income	4480-01	8000	10160	10000	151% of budget as of 3-31-2019, 3 yr average = 10721
27	Memorial donations undesignated	4480-04	3000	2000	2000	72% as of 3-31-2019
28	Bequests undesignated	4480-05	0	0	0	unpredictable, not often in recent years.
29	Amazon Smile	4480-06	200	200	200	
30	Special Events-Fundraising (fall fundraising event, etc.)	4430	2500	0	0	Do not count on budget for future years since the fall treasure sale cancelled 2018 b/c not enough volunteer help available. Leave as a placeholder in case congregants express an interest in organizing the fundraiser for a future year.

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31	Special event (auction) carry over for non -auction year	2156	9700	0	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). Use a 3 event average auction (\$19,904) split between years (\$9700 or total auction \$19,400) - Auction will not be held in FY 18/19, plan to hold in fall of 19/20 instead.
32	Coffee hour income (coffee, donation for snack)	4550	4000	4200	4500	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. 3-31-2019 = 105%
33	Other Income		40400	26560	38400	
34	Open Heart Sangha Donations	4450-04	1000	1000	1000	Passthrough
35	Generic Program Fees	4450-08	0	0	0	Adult RE has disbanded in 2018 due to other groups doing activities similar to what Adult RE might plan. This is a placeholder for any fees or tickets for special events or programming that may not be covered elsewhere.
36	Program fees income	4450	1000	1000	1000	

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37	Total CYRE related income	4451	200	1500	500	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	1412	4000	pass-through - FY 18/19 cancelled spring collection no applicant in pipeline
40	Emmanuel Dining Room	4421-02	1400	2218	1400	pass-through
41	Lutheran Community Services	4421-04	500	500	500	Lutheran Community Services. pass-through
42	ILYA Sp. Collection	4421-01	1000	1448	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	6278	7600	
45	Designated Donations:					Funds collected annually for designated purposes listed below
46	Counterpoint Donations	4490-01	10000	11465	10000	3 year average \$10,690, pass-through

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47	ILYA Fundraising Projects - donations other than special collection	4490-02 and -04	2000	1950	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	1000	1000	1000	includes poinsettias and Easter Flowers as well as individual flower donations. (Not a passthrough)
49	Emmanuel Dining Room - donations other than special collections	4490-06	200	200	200	pass-through
50	House Pins	4490-07	500	1227	500	Selling monthly.
51	Total Designated Donations	4490	13700	15842	13700	
52	Special offerings nominated by congregation	4491	5500	5500	5500	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
53	Total Income		716459	715968	743401	
54						
55	Expenses					<i>Mid size III range is 350-499 certified members, Mid size II range is 250-349 certified members</i>

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80	Total Salaries	7101	351937.11	352409.50	349635.00	
104	Benefits and Taxes		86558.83	82437.14	91402.28	
113	Professional Expenses		13630.85	13630.85	12700.00	
114	Severance Expense					To be calculated for eliminated positions if applicable
115	Total Staff related expenses		452126.79	448477.49	453737.28	
116	70% limitation		63.11%	62.64%	61.04%	
117	Ongoing Operations					
129	Total Office Expenses		22397.37	23087.37	21725.87	
136	Total Financial Mgmt Expenses		9800.00	8300.00	10300.00	
159	Total Facilities Operational Expenses		131607.87	121438.89	158606.73	
160	Ongoing Operations		163805.24	152826.26	190632.60	
161	Total CYRE Program operations Expenses	8200	8900.00	8900.00	8000.00	Official enrollment #'s per annual UUA certification report have declined slightly over time, 2012 = 108, 2016 = 72, 2018 & 2019 = 68. 3 yr average budget use is \$8135, spent \$8000 in FY 17/18.
162	Total CYRE Pass-through exp	8300	200.00	200.00	200.00	CYRE pass-through to CYRE reserve funds, coming of age, age of Reason and other CYRE fees or donations

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163	<i>Total Music Program Operations Expenses</i>	8400	5500.00	5500.00	4500.00	<i>3 year average is \$4270, reduce budget by \$1000 due to projected pledge drive results for FY 19/20. Music is also supported under staffing with Music Director position, contract positions for accompanist and substitutes for \$1500 (acct 7120-11 and 7120-12 in FY 19/20). Also has the annual Counterpoint campaign which generates additional funds for Music programming (most years total \$10-\$11K in donations)</i>
169	<i>Total Program</i>	8500	3250.00	2250.00	1850.00	
177	<i>Total All Church Services</i>		9800.00	9817.00	9400.00	
182	<i>Church Marketing and Publicity related Expenses</i>	8900	3500.00	3900.00	4200.00	
192	<i>Total Miscellaneous</i>		8900.00	8190.00	5200.00	
193	Church Programs		40050.00	38757.00	33350.00	
194	Total Denominational Membership (Annual Program fund plus CERG)		35235.00	35235.00	38758.50	Annual Program Fund under formula based on operating budget vs. number of members. Represents approximately 6.75% of our expense budget adjusted per UUA instructions and direct passthrough accounts. UUA limits change to new formula to no more than 10% increase first year, FY 18/19. In the future, we anticipate fully 6.75% of our adjusted expense budget. We submit our actual budget in January each year to UUA and they usually advise us in spring. Value listed for FY 19/20 is based on email from UUA for FY 19/20.
195	Annual Budget Special Offerings:					
196	Grant for Growth	9220	4000.00	1412.00	4000.00	pass-through

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197	Emmanuel Dining Room	9230	1400.00	2218.00	1400.00	pass-through
198	LCS	9240	500.00	500.00	500.00	pass-through
199	ILYA Special Collection	9250	1000.00	1448.00	1000.00	pass-through
200	UUSC Spec Coll	9260	700.00	700.00	700.00	pass-through
201	Total Budget Special Offerings		7600.00	6278.00	7600.00	pass-through
202	Designated Expenses (see Designated income listed above)					
203	Counterpoint Distribution	9300-01	10000.00	11465.00	10000.00	pass-through
204	ILYA Fundraising Projects	9300-02	1950.00	1950.00	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
205	Emmanuel Dining Room (other than sp collections)	9300-04	100.00	200.00	100.00	pass-through
206	House Pins	9300-05	500.00	1227.00	500.00	pass-through
207	Open Heart Sangha Expense	9300-06	1000.00	1000.00	1000.00	pass-through
208	Designated Donations		13550.00	15842.00	13550.00	

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6		QB Acct	FY 18/19	New reality FY 18/19	FY 19/20	Comments
209	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
210	Total Designated Expenses	9300	19050.00	21342.00	19050.00	
211	Total Income		716459	715968	743401	
212	Total Expenses		717867	702916	743128	
213	Difference		-1408	13052	273	

Capital Expenditure Budget

	A	B	C	D	E	F	G
1	PLEASE NOTE ALL PROJECTS FUNDED BY CAPITAL CAMPAIGN FUNDS FROM THE STRATEGIC PLANNING PROJECTS PLAN ARE FUNDED OUTSIDE OF THIS BUDGET						
2	Year	Source	Estimate	Funding source	Status	Comments	
3	FY 2018-2019			as of 3-13-2019, Balance in capital maintenance reserve is \$61,450.			
4	replace all window AC units in old wing - (16/17 carryover)	Staff	3600	SPBF 179,000 if funding remains, otherwise use capital Maintenance reserve	Done 7/13/2018	At this time all AC units are operational. No additional replacements are planned for this bucket of money.	
5	HVAC over offices	EC and B & G Team	8,315	SPBF 179,000 if funding remains, otherwise use capital Maintenance reserve	Done	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 were repaired in FY 17/18. Not urgent but likely means we may need to replace system in near future or require major repairs. We are in monitoring mode. Nov 2018 system failed inspection and we replaced system	
6	Fix & Refurbish retaining walls - concrete (elevated planter box, west elevation)	property report 2014	3,550	capital Maintenance reserve	Done 3/1/2019	decided to hire Borsello to repair wall and remove shrubs. 2/5/2019	
7	cracked concrete between Ministers office and steps down to boiler room.	EC and B & G Team	5,000	capital Maintenance reserve	Done 10/19/2018		
8	New server	staff	2,500	capital Maintenance reserve	Done 4/25/2019	server damaged and repair is almost as much as new server. Server +5 years old.	
9	blinds sanctuary and PH	B & G team	TBD	SP Project funds and mini capital campaign 2018	Done 03/01/2019	Now part of strategic planning projects and scheduled for FY 18/19 - funds are not from capital reserve, esstimated final cost to be paid from Capital Campaign funds, \$41K	
10	ESTIMATED TOTAL		22,965				
11							
12	FY 2019-2020					Not likely to do all in FY 19/20 but all could be needed in FY 19/20, will carry over to FY 20-21 if not needed in FY 19/20	
13	blinds and/or Plexiglas in classroom door windows, make sure all classrooms can lock from inside	Safety initiative	TBD	operating maintenance funds or maintenance/capital reserve	in process	EC is obtaining bids, project on hold due to EC time spent on strategic planning projects in FY 18/19.	

Capital Expenditure Budget

	A	B	C	D	E	F	G	
2	Year	Source	Estimate	Funding source	Status	Comments		
3	FY 2018-2019			as of 3-13-2019, Balance in capital maintenance reserve is \$61,450.				
14	New wifi in building	Staff	TBD	Computer operating budget	In process	staff has determined that issues with wifi consistency within the building need to be addressed. Current system is not reliable and is impacting meetings, staff and worship. MV has contacted our computer support vendor for a preliminary bid on a rebuild from the ground up. Wifi has been in place since 2016 in its current iteration, with multiple repeaters through building. We need something stronger. We have verified verizon connection is strong. Volunteer working with contractor indicates that issue is only at the Sanctuary end of building and on one wifi id only, however staff report issues in other locations so further research is needed.		
15	HVAC over new RE wing (EEC office, LAV, rooms 2,4 and 6)	EC and B & G Team	15,000	Capital Maintenance reserve		quoted from Service Unlimited per Phil request summer 2016, will not replace unless needed, will monitor, carry over 2018-2019		
16	Roof over old RE wing	EC and B & G Team	32,000	repairs from ops budget, replace from Capital Maintenance Reserve		Timing is uncertain. Near end of useful life but no current leaks. carry over 2018-2019		
17	Roof over new RE wing	EC and B & G Team	12,000	repairs from ops budget, replace from Capital Maintenance Reserve		Roof is reaching end of useful life as of 3/1/2019 we have sealcoat bid of \$12K which would add 5 years to life of roof, and a replacement bid of \$78K - EC will get additional replacement bids and by summer 2019 we will decide whether to do a sealcoat at 12K or a replacement plan. If roof develops major issue before that we will re-evaluate. carry over 2018-2019		
18	Cabinets and sinks in second floor classroom	EC and DL	1,000	TBD		Carry over to FY 19/20. Don Lemasters (volunteer) and Ernie project. carry over to 2019-2020. Need to do in summer when building use is less.		
19	Chancel Ante Room roof	B & G Team	15,000	TBD		Timing is uncertain no current leaks, last replaced in 2007, carry over 2018-2019		
20	Water heater domestic electric 30gal basement	property report 2014	1,100	TBD		We had repairs done to water heater pipes in fall 2016 so may not need to replace in near future. carry over 2018-2019		
21	ESTIMATED TOTAL		76,100					
22								
23	FY 2020-2021			INFORMATION ONLY		It is likely that items from previous FY will end up here		

Capital Expenditure Budget

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2	Year	Source	Estimate	Funding source	Status	Comments		
3	FY 2018-2019			as of 3-13-2019, Balance in capital maintenance reserve is \$61,450.				
24	New carpet in all downstairs office areas and office hallway	B & G Team	TBD	capital Maintenance reserve		timing uncertain, not urgent but by 2020 carpets will likely be well worn out		
25	New floor in Office bathroom	EC	TBD	capital Maintenance reserve		timing uncertain but should be done		
26	Replace single pane windows in old education wing	MV & EC	50,000	capital Maintenance reserve		3/2018 - EC is obtaining bids to get ballpark estimate. We can determine when and how in more detail closer to FY 19/20, EC total for all windows is: \$47,000 as of summer 2018. On hold due to other priorities. We have to consider comfort factor (EEC especially) and energy savings to figure out if cost is worth it. Would need to be done during summer when EEC enrollment is lower.		
27	Sun Screens on south side of new wing	B & G Team	TBD	capital Maintenance reserve		Hold due to other priorities. As of 3-13-2019 we have had no current complaints. This may be something we can remove from list		
28	Shed project (16/17 carryover)	Ernie and Richard	2,500	capital Maintenance reserve	B & G Team?	On hold pending staff resources to manage project		
29			52,500					
30								
31	FY 2021-2022							
32	Carry over projects from previous years, see above.							