

**Unitarian Universalist Church of the South Hills
Proposed 2018 Operating Budget**

12/8/2017

For Presentation at the December 10, 2017 Congregational Meeting

	2018 Proposed Budget	2017 Adopted Budget	Increase / (Decrease)	Comments / Assumptions
Income				
41000 · Contributed Income				
41110 · Pledge Contributions - Received	313,500	240,599	72,901	Received as of 12-7-17
Pledge Contributions - Expected	10,000	14,000	(4,000)	Expected based on 2017 commitments
Pledge Contributions - "Growth"	14,456	8,000	6,456	Needed to hit net \$0 budget
41115 · Supp. Debt Serv. Contribution	20,090	20,590	(500)	Based on Commitments
41120 · Cash Contributions	20,000	8,600	11,400	Based on 2017 11 month actual results
41130 · Prior Year Pledge Contribution	2,500	2,500	0	Same as 2017 Budget
Total 41000 · Contributed Income	380,546	294,289	86,257	
42000 · Fundraising Income				
42010 · Service Auction	20,000	18,000	2,000	Based on 2017 Actual Results
42020 · Giant Eagle Gift Cards	4,000	4,500	(500)	Based on 2017 Actual to-date Results
42051 · Amazon.com Funds	200	200	0	Based on 2017 Actual to-date Results
42XXX Sunnyhill Live	500	0	500	Input from Rev. Jim
42060 · Other Fundraising	1,000	1,000	0	
42070 · Pumpkin Patch	4,000	0	4,000	Based on FY 2017 results
Total 42000 · Fundraising Income	29,700	23,700	6,000	
43000 · Rental Income				
43200 · Short Term Rental Income	9,255	2,000	7,255	Based on 2015 Actual Plus \$2K for Increased Activity
Total 43000 · Rental Income	9,255	2,000	7,255	
45000 · Investments				
Endowment Fund Liquidation Proceeds		9,000	(9,000)	TBD
45100 · Interest-Savings,	100	100	0	Flat...diminimus
Total 45000 · Investments	100	9,100	(9,000)	
Total Income	419,601	329,089	90,512	
Expense				
50000 · Payroll Expenses - Personnel				
51000 · Total Cost of Ministry				
51100 · Minister's Salary	49,440	48,000	1,440	2017 budget, plus 3% increase
51200 · Housing	27,810	27,000	810	2017 budget, plus 3% increase
51300 · Minister's Professional Exp.	6,500	6,500	0	Flat
51400 · Medical Ins	7,702	7,336	366	2017 budget, plus 3% increase
51500 · UUA Retirement	7,725	7,500	225	2017 budget, plus 3% increase
51600 · Other Benefits				
51611 · Disability	742	720	22	2017 budget, plus 3% increase
51612 · Life Ins	620	601	19	2017 budget, plus 3% increase
51613 · Dental Ins	1,693	1,644	49	2017 budget, plus 3% increase
Total 51600 · Other Benefits	3,055	2,965	90	
Total 51000 · Total Cost of Ministry	102,232	99,301	2,931	
52100 · RE Director's Salary	34,870	29,316	5,554	Increase in hours/week from 30 to 35, plus 2% increase in hourly rate

**Unitarian Universalist Church of the South Hills
Proposed 2018 Operating Budget**

12/8/2017

For Presentation at the December 10, 2017 Congregational Meeting

	2018 Proposed Budget	2017 Adopted Budget	Increase / (Decrease)	Comments / Assumptions
52200 · Administrator's Salary	34,465	28,963	5,502	Increase in hours/week from 30 to 35, plus 2% increase in hourly rate
52300 · Music Director Salary	10,500	10,300	200	2017 budget, plus 2% increase
52325 · Music Coordinator Salary	7,950	7,800	150	2017 budget, plus 2% increase
52350 · Outreach Coordinator	15,913	11,700	4,213	2017 budget, plus 2% increase and an increase in hours from 15/week to 20/week
52400 · Payroll Tax FICA & Medicare	7,933	6,675	1,258	Factor of compensation increases
52500 · UUA Retirement Benefits	5,945	5,828	117	2017 budget, plus 2% increase
Total 50000 · Payroll Expenses - Personnel	219,808	199,882	19,925	
61000 · Facility				
61100 · Capital Expenses	1,000	500	500	
61200 · Property & Liability Insurance	4,070	7,500	(3,430)	Quote from Church Mutual
61300 · Cleaning Service	10,400	5,232	5,168	\$180/weekly cleaning; \$20/week for coffee and convo set up and clean up
61400 · Maintenance and Supplies	3,000	2,000	1,000	Flat - need list of projects and estimated costs from Facilities Committee
61XXX · HVAC Service Agreement	2,550	0	2,550	Proposal from ELK
61700 · Snow Removal	7,500	500	7,000	Based on 2015 actual / need to develop an in-house plan
Total 61000 · Facility	28,520	22,852	5,668	
62000 · Utilities				
62100 · Gas	7,000	5,000	2,000	Very rough guesstimate - many variables
62200 · Electricity	7,000	3,500	3,500	Very rough guesstimate - many variables
62300 · Water & Sewer	2,600	2,000	600	Based on increased usage
62400 · Waste Collection	1,740	1,500	240	~\$145/month

**Unitarian Universalist Church of the South Hills
Proposed 2018 Operating Budget**

12/8/2017

For Presentation at the December 10, 2017 Congregational Meeting

	2018 Proposed Budget	2017 Adopted Budget	Increase / (Decrease)	Comments / Assumptions
62500 · Local Gov. - Safe/Storm Water	2,200	1,740	460	Based on increased usage
Total 62000 · Utilities	20,540	13,740	6,800	
63000 · Administration				
63020 · Personnel Expense	100	100	0	Flat
63100 · Copier Expense	200	500	(300)	Staff may need new printer. A well-reviewed, all-in-one device runs ~\$100-\$300
63200 · Office Supplies	2,100	1,200	900	Based on 2017 6 months actual
63300 · Postage	600	400	200	Based on 4 mailings per year
63400 · Telephone System -Offices			0	
63410 · Minister's Cell Phone	1,100	1,000	100	Based on 2017 6 months actual
63400 · Telephone System -Offices	2,300	2,040	260	Based on 2017 6 months actual
Total 63400 · Telephone System -Offices	3,400	3,040	360	
63500 · Banking & Credit Card Expenses	500	200	300	
63600 · Computer/Technology Expense				
63610 · Computer Hardware	2,000	2,000	0	
63620 · Computer Software	2,500	2,500	0	
63630 · Internet Service	550	500	50	Based on 2017 6 months actual
63640 · Web Site Service	1,200	800	400	Based on 2017 6 months actual
Total 63600 · Computer/Technology Expense	6,250	5,800	450	
63800 · Payroll Service Expense	1,272	624	648	Budgeted for payroll expense once per month last year. It is actually paid twice per month.
63900 · Audit Expense	5,000	3,000	2,000	Assumes basic service
Total 63000 · Administration	19,422	14,864	4,558	
64000 · Denominational Obligations				
64100 · UUA Dues	13,410	9,368	4,042	\$985/month for the 1st 6 months. \$1250/month for the 2nd half of year, estimating 250 members
64110 · Partner Church Council Dues	220	150	70	Based on 2017 actual
64200 · CER Dues	6,033	3,957	2,076	\$443/month for the 1st 6 months. \$563/month for the 2nd half of year, estimating 250 members
64300 · Regional/Cluster Dues	200	175	25	Based on 2017 actual
64XXX - General Assembly Matching Grant			0	
Total 64000 · Denominational Obligations	19,863	13,650	6,213	
65000 · Morning Service Programming				
65100 · Outside Speakers	1,000	1,400	(400)	Input from Rev. Jim
65200 · Musicians	1,800	1,400	400	Input from Rev. Jim
65250 · Music/Membership Dues	700	350	350	Input from Rev. Jim
XXXXX · Music Professional Development	1,000	1,000	0	Input from Rev. Jim
65401 · Coffee & Conversation	800	800	0	Based on 2017 to date actual
65400 · Hospitality - Other	1,000	0	1,000	Input from Rev. Jim
Total 65400 · Hospitality	1,800	800	1,000	
65600 · Service Preparation	800	200	600	
Total 65000 · Morning Service Programming	7,100	5,150	1,950	
66000 · Religious Education Children				
66010 · RE Curriculum & Supplies	1,300	1,300	0	Flat
66020 · DRE Training & Enrichment	3,250	3,250	0	Flat
66030 · Child Care	2,340	1,650	690	Hired position at \$15 / hour X 3 hours per week

**Unitarian Universalist Church of the South Hills
Proposed 2018 Operating Budget**

12/8/2017

For Presentation at the December 10, 2017 Congregational Meeting

	2018 Proposed Budget	2017 Adopted Budget	Increase / (Decrease)	Comments / Assumptions
66040 · Leadership/Safety Training	300	300	0	Flat
Total 66000 · Religious Education Children	7,190	6,500	690	
66500 · Adult Programs Educ. & Serv				
66510 · Chalice Circles	150	150	0	Same as 2017 Budget
66530 · Adult Religious Ed	500	200	300	Increase based on new programming
Total 66500 · Adult Programs Educ. & Serv	650	350	300	
67000 · Finance				
67100 · Canvass	1,200	1,200	0	
Total 67000 · Finance	1,200	3,200	(2,000)	
67500 · Interest Expense - 2017		29,667	(29,667)	
60000 · Debt Service - 2017		16,234	(16,234)	
675XX · Huntington Mortgage Debt Service - 2018	58,174		58,174	Based on Huntington terms - \$800,000 @ 4%, 20 year amortization
675XX · Member Loans - Interest Expense - 2018	13,182		13,182	Actual Interest Expense Based on Individual Terms
60000 · Member Loans - Debt Service Reserve - 2018	19,752		19,752	Reserve for Principal Repayment based on 20 Year Amortization
Total Debt Service	91,108	45,901	45,207	
68000 · Membership				
68100 · Pamphlets & Supplies	500	300	200	Input from Rev. Jim
Outreach Professional Development	1,000	1,000	0	Flat
Membership Expense / Advertising	2,000	1,000	1,000	Input from Rev. Jim
68200 · Committee Expenses	0	500	(500)	Consolidated expense account
Total 68000 · Membership Committee	3,500	2,800	700	
69000 · Caring				
69100 · Caring Committee Costs	700	200	500	Increase to cover Memorial Service Costs
Total 69000 · Caring	700	200	500	
Total Expense	419,601	329,089	90,511	
Net	0	(0)	1	