

The Board provided the Ministry Executive Team (MET) with the following guidelines when creating the annual budget:

Fair Share Dues to UUA and JPD

Fair Compensation for Staff (as outlined by UUA program)

10% deficit reduction from 2015-16 budget projection

Notes from MET:

This budget draft assumes that we will return to one worship service per Sunday morning. Many people have worked hard in creating excellent children's spiritual development and worship services. The attendance figures at the early service do not seem to merit a continuation of the people and money resources. MET, staff, Worship Arts and Children's Spiritual Development have all conferred and feel unanimous in the decision to go back to one service.

On February 1, 2016 we filed 302 members with the UUA. This was down 10 members from 2015. Worship attendance and pledging are steady. The silver lining of membership decline is that it reduces how many people we pay dues on to the denomination.

In the salary line for the new Director of Spiritual Development we are working from a range. Maura Gallagher, Chair of Personnel and Betsy Gabriel, UUA Fair Compensation Consultant, worked with us so that we are able to meet a number of scenarios. The amount we offer the new staff person will depend on various factors including start date, education level and experience. We feel comfortable that the numbers in this budget draft allow us to hire well.

In addition, the format of the budget has been changed slightly to better highlight the various compensation categories. All salary lines are now grouped together including a subtotal for the category, as are the employer tax lines, health insurance, retirement, and professional expenses. In addition, all contractors including the bookkeeper and the cleaning company have been moved to operations. If you have any questions about the new format, please let us know.

The Board directed the Ministry Executive Team to reduce the budget deficit by no less than 10% in each of the following budgets (FY1516- the budget passed in spring of 2015 and which we are "living in" until June 30), (FY1617 – the budget draft we are showing you this week, which will start on July 1,) and (FY1718 – the budget we will develop and you will approve next spring).

It is worth highlighting the budget deficit reduction from FY1415 to FY1516 went from \$48,000 to \$28,094, which was a reduction of approximately 41.5%). The budget draft we propose to you now bring the deficit down to \$25,053, another 10.5%. Hence, this budget draft surpasses in two years the amount of deficit reduction the board directed to happen in three years. For a reference point: strict 10% reductions for three consecutive years would have brought deficit of \$34,992.

We believe that together we are all doing well as stewards in reducing the deficit. MET wants to continue the good work. And MET believes that in order to continue our trajectory of deficit reduction significant focus and effort will be required to generate increased income. This is doable, especially if we work well together as a strong team. I know we can.

We look forward to conversation and hearing your thoughts and questions.

In Faith,
Kent

Unitarian Society of Germantown
BUDGET OVERVIEW: 2016 - 2017 BUDGET - FY17 P&L
 July 2016 - June 2017

	TOTAL
Revenue	
4000 PLEDGES/GIFTS/GRANTS	
4000.01 PLEDGES & CONTRIBUTIONS	342,000.00
4000.02 SPECIAL GIFTS	21,000.00
4000.03 SUNDAY PLATE	10,000.00
4000.04 CHRISTMAS PLATE	1,800.00
4000.05 MISC GIFTS	250.00
Total 4000 PLEDGES/GIFTS/GRANTS	375,050.00
4010 FUNDRAISING/PROGRAM INCOME	
4010.01 MLK FUND RAISING	2,000.00
4010.02 SERVICE AUCTION	26,000.00
4010.03 REBATE FUND RAISING	200.00
4010.04 MISCEL. FUND RAISING	500.00
Total 4010 FUNDRAISING/PROGRAM INCOME	28,700.00
4020 RENTAL INCOME	
4020.01 CO-OP NURSERY	16,720.00
4020.02 COMBINED RENTALS	25,000.00
4020.03 HOME SCHOOLING	16,200.00
4020.04 APARTMENT	13,200.00
Total 4020 RENTAL INCOME	71,120.00
4030 CIF FUND REVENUES	
4030.01 GEN ENDOW TOTAL RETURN (4%)	39,816.00
4030.03 SULLIVAN ASSISTANCE FUND	7,000.00
4030.04 MUSIC MAINTENANCE	1,882.00
Total 4030 CIF FUND REVENUES	48,698.00
4040 GEN ENDOW TRANSFER TO COVER DEFICIT	25,053.00
Total Revenue	\$548,621.00
Gross Profit	\$548,621.00
Expenditures	
5000 TOTAL COMPENSATION	
5001 SALARY - COMPENSATION	
5002 MINISTER COMPENSATION	

5002.01 MINISTER SALARY	52,516.00
5002.02 MINISTER HOUSING	36,000.00
5002.03 MINISTER MEDICAL INSURANCE	5,805.00
5002.04 MINISTER DISABILITY INSURANCE	885.00
5002.05 MINISTER PENSION	9,529.00
5002.06 MINISTER FICA	7,270.00
Total 5002 MINISTER COMPENSATION	112,005.00
5004 DSD COMPENSATION	
5004.01 DSD SALARY	42,800.00
5004.03 DSD MEDICAL INSURANCE	4,321.00
5004.04 DSD DISABILITY	428.00
5004.05 DSD PENSION	4,280.00
5004.06 DSD EMPLOYER P/R TAXES	3,773.00
Total 5004 DSD COMPENSATION	55,602.00
5006 CHURCH ADMIN COMPENSATION	
5006.01 CHURCH ADMIN SALARY	50,850.00
5006.03 CHURCH ADMIN MEDICAL	6,340.00
5006.04 CHURCH ADMIN DISABILITY	518.00
5006.05 CHURCH ADMIN RETIREMENT/PENSION	5,085.00
5006.06 CHURCH ADMIN EMPLOYER P/R TAXES	4,389.00
Total 5006 CHURCH ADMIN COMPENSATION	67,182.00
5008 MUSIC DIRECTOR COMPENSATION	
5008.01 MUSIC DIRECTOR SALARY	21,500.00
5008.06 MUSIC DIRECTOR EMPLOYER P/R TAXES	2,143.00
Total 5008 MUSIC DIRECTOR COMPENSATION	23,643.00
5010 SEXTON COMPENSATION	
5010.01 SEXTON SALARY	19,734.00
5010.03 SEXTON HEALTH INSURANCE	4,969.00
5010.06 SEXTON EMPLOYER P/R TAXES	2,008.00
Total 5010 SEXTON COMPENSATION	26,711.00
5012 ADMIN ASSISTANT COMPENSATION	
5012.01 ADMIN ASSISTANT SALARY	14,976.00
5012.06 ADMIN ASSISTANT EMPLOYER P/R TAXES	1,644.00
Total 5012 ADMIN ASSISTANT COMPENSATION	16,620.00
5014 CHILDCARE PROVIDERS COMPENSATION	
5014.01 CHILDCARE PROVIDERS SALARY	5,383.00
5014.06 CHILDCARE PROVIDERS EMPLOYER P/R TX	687.00

Total 5014 CHILDCARE PROVIDERS COMPENSATION	<u>6,070.00</u>
5016 SOLOISTS COMPENSATION	
5016.01 SOLOISTS SALARY	8,400.00
5026.06 SOLOISTS EMPLOYER P/R TAXES	1,072.00
Total 5016 SOLOISTS COMPENSATION	<u>9,472.00</u>
Total 5001 SALARY - COMPENSATION	<u>317,305.00</u>
5050 INDEPENDENT CONTRACTOR - COMPENSATION	
5054 SPEAKERS	1,800.00
5056 MUSIC MINISTRY	6,800.00
5058 COMMISSIONS	5,700.00
5060 BOOKKEEPING/DIR DEP FEE	13,500.00
5062 RENTAL SOUND TECHNICIAN	1,500.00
5066 CLEANING SERVICES	26,000.00
Total 5050 INDEPENDENT CONTRACTOR - COMPENSATION	<u>55,300.00</u>
Total 5000 TOTAL COMPENSATION	<u>372,605.00</u>
5025 PROFESSIONAL EXPENSES	
5025.01 MINISTER PROFESSIONAL EXPENSES	6,625.00
5025.02 DSD PROFESSIONAL EXPENSE	2,250.00
5025.03 CHURCH ADMIN PROFESSIONAL EXPENSES	2,250.00
5025.04 MUSIC DIRECTOR PROF EXPENSES	1,750.00
5025.05 INTERN/CONSULT MIN PROFESSIONAL EXPENSES	1,500.00
Total 5025 PROFESSIONAL EXPENSES	<u>14,375.00</u>
6000 PROGRAM EXPENSES	
6001 ADULT SPIRITUAL DEV	1,000.00
6010 FUNDRAISING CAMPAIGNS	
6010.01 ANNUAL PLEDGE CAMPAIGN	1,500.00
6010.02 SERVICE AUCTION EXPENSE	1,000.00
Total 6010 FUNDRAISING CAMPAIGNS	<u>2,500.00</u>
6020 WELCOMING COMMUNITY	
6020.01 HOSPITALITY	1,100.00
6020.02 CARING COMMUNITY	100.00
6020.03 WELCOMING COMMUNITY	1,200.00
Total 6020 WELCOMING COMMUNITY	<u>2,400.00</u>
6030 CHILD SPIRITUAL DEV	
6030.05 CSD EQUIPMENT & SUPPLIES	2,300.00
Total 6030 CHILD SPIRITUAL DEV	<u>2,300.00</u>
6040 SOCIAL JUSTICE	

6040.01 SOCIAL ACTION EVENTS	1,000.00
6040.02 ENDING RACISM	800.00
6040.03 LINGELBACH DINNER	600.00
6040.04 MLK DAY	2,000.00
Total 6040 SOCIAL JUSTICE	4,400.00
6050 WORSHIP ARTS	
6050.01 SHEET MUSIC EXPENSE	600.00
6050.02 PIANO/ORGAN MAINT	1,700.00
6050.03 SUNDAY SERVICES SUPPLIES	250.00
Total 6050 WORSHIP ARTS	2,550.00
Total 6000 PROGRAM EXPENSES	15,150.00
7000 CHURCH OPERATING EXPENSES	
7002 BUILDINGS & GROUNDS	
7003 UTILITIES	
7003.01 ELECTRIC CHURCH	6,000.00
7003.03 OIL/GAS CHURCH	11,000.00
7003.05 WATER-CHURCH & LODGE	3,000.00
Total 7003 UTILITIES	20,000.00
Total 7002 BUILDINGS & GROUNDS	20,000.00
7004 BUILDING MAIN/OPER/REPAIR	
7004.01 FIRE/SECURITY SYSTEM	3,000.00
7004.02 GROUNDS/VOLUNTEERS	1,500.00
7004.03 SNOW & ICE REMOVAL	6,000.00
7004.04 CHAIR LIFT	500.00
7004.05 EQUIPMENT	1,500.00
7004.06 HEATING MAINT CONTRACTS	2,000.00
7004.07 MAIN/REPAIRS CHURCH	27,000.00
7004.08 MAIN/REPAIRS LODGE	1,000.00
7004.09 ROOF	3,500.00
7004.10 TREES/FIREWOOD	6,000.00
7004.11 PARKING LOT	3,500.00
Total 7004 BUILDING MAIN/OPER/REPAIR	55,500.00
7250 ADMINISTRATIVE/OPERATING EXPENSE	
7250.01 PUBLICITY/ADVERTISING	2,000.00
7250.02 WEBSITE	300.00
7250.03 SOUND SYSTEM	1,100.00
7250.04 CREDIT/ACH FEES	750.00
7250.05 BOARD EXPENSE	500.00

7250.06 MINISTRY EXECUTIVE TEAM (MET)	500.00
7250.07 MAILINGS (GENERAL)	1,100.00
7250.08 OFFICE SUPPLIES	1,700.00
7250.09 TELEPHONE LAND LINE	3,500.00
7250.10 CELL PHONE MIN/DSD/ADMIN	1,800.00
7250.11 EQUIPMENT/REPAIR/MAINTENANCE	2,000.00
7250.12 BANK CHARGE	250.00
7250.13 COMPUTER SOFTWARE	1,000.00
7250.14 SUPPLIES-BOOKKEEPER	250.00
7250.15 COPIER EXPENSE	3,765.00
7250.16 PROPERTY & LIABILITY INSURANCE	18,000.00
7250.17 WORKERS COMP	2,000.00
7250.18 HOUSEKEEPING SUPPLIES	2,500.00
Total 7250 ADMINISTRATIVE/OPERATING EXPENSE	43,015.00
7500 DENOMINATIONAL DUES - UUA	
7500.01 UUA DUES	18,120.00
7500.02 JPD DUES	8,456.00
Total 7500 DENOMINATIONAL DUES - UUA	26,576.00
Total 7000 CHURCH OPERATING EXPENSES	145,091.00
7800 CONTINGENCY	1,400.00
Total Expenditures	\$548,621.00
Net Operating Revenue	\$0.00
Net Revenue	\$0.00

Wednesday, Sep 28, 2016 11:19:57 AM PDT GMT-4 - Cash Basis