

## 2019 Budget - First United Church

	2016		2017		2018		2019 Budget		
	Budget	Actual	Budget	Actual	Budget	Actual	Change	Budget	Notes
<b>Summary</b>									
<b>Revenue</b>									
<b>General Offerings</b>	275,000	273,619	320,000	290,936	321,768	303,496	3,464	325,232	(1)
<b>Other</b>	76,900	92,071	68,690	79,126	76,590	260,806	11,110	87,700	(2)
	<b>351,900</b>	<b>365,690</b>	<b>388,690</b>	<b>370,062</b>	<b>398,358</b>	<b>564,302</b>	<b>14,574</b>	<b>412,932</b>	
<b>Expenses</b>									
<b>Payroll</b>	239,956	226,937	255,019	242,449	254,798	237,381	2,886	257,684	(3)
<b>Property</b>	38,850	28,938	42,700	29,720	38,850	35,633	-	38,850	(4)
<b>Office</b>	11,900	12,237	11,350	13,124	12,450	13,319	200	12,650	
<b>Christian Education</b>	6,100	5,167	5,350	4,486	5,600	4,318	-	5,600	
<b>Pastoral Care</b>	1,340	670	1,940	335	1,160	539	375	1,535	
<b>Outreach</b>	18,000	16,035	11,600	14,162	14,600	13,329	1,200	15,800	(5)
<b>Stewardship</b>	3,800	3,918	4,800	3,814	4,200	4,361	-	4,200	
<b>Trustees &amp; Official Board</b>	14,550	28,795	12,750	28,302	12,250	21,390	63	12,313	
<b>Worship</b>	8,350	6,710	10,400	9,449	11,600	7,190	10,000	21,600	(6)
<b>Affirm</b>	100	-	400	324	650	145	(150)	500	
<b>FirstUP!</b>	-	-	-	-	-	-	-	-	(7)
<b>United Church of Canada</b>	42,000	41,284	41,884	43,732	42,200	41,176	-	42,200	
<b>Transfer to Memorial Fund</b>	-	-	-	625	-	-	-	-	
	<b>384,946</b>	<b>370,691</b>	<b>398,193</b>	<b>390,523</b>	<b>398,358</b>	<b>378,781</b>	<b>14,574</b>	<b>412,932</b>	
<b>Net Income (Loss)</b>	<b>(33,046)</b>	<b>(5,001)</b>	<b>(9,503)</b>	<b>(20,461)</b>	<b>-</b>	<b>185,521</b>	<b>-</b>	<b>-</b>	

**Notes:**

1. Budget for general offerings unchanged, except for small rounding difference.
2. Other revenue budget increased by \$11k due to choir fundraising target for half of handbell refurbishment cost (\$5k), investment income based on actuals (\$2k), and rental income based on projections (\$8k), net of adjusting down other revenue accounts based on actuals (-\$4k).
3. Payroll costs increased by 1% based on statutory increases and projected moving costs for new minister, net of savings from supply minister.
4. Properties budget is unchanged and includes a budget of \$8k for major repairs and \$11k for maintenance. Property Core Ministry is not planning any significant improvements to the building for the next year.
5. Outreach increase is based on reflecting true cost of coffee hour supplies, which previously had been donated on an ad hoc basis.
6. Worship increase of \$10k to refurbish handbells, of which 50% of cost is offset by the choir's fundraising target (Note 2). Deferred budget item from prior year.
7. Approximately \$30k of fees and assessments will be funded from the Rising to the Challenge revenue realized in December 2018 and carried forward for this purpose.

**Budget Summary:**

The target for 2019 is a balanced budget. The 2018 general offerings budget shortfall of \$18k was likely due to the impact of the successful Rising to the Challenge year-end initiative. The Board is recommending that the general offerings budget for 2019 remains unchanged, even though further fundraising for Rising to the Challenge is expected.

To achieve this budget, the Board is looking to increase the number of members of the congregation who contribute through pre-authorized remittance (PAR) from 80 (approximately 1/3 of members) to 160.

Expenses for 2019 are budgeted in alignment with the 2018 budget but additional funds will be needed for refurbishment of the handbells (to be partially offset by dedicated fundraising) and for statutory increases to payroll and projected moving costs for the new minister.

The work that FirstUP! is undertaking in support of the redevelopment of the church hall will be funded as incurred through \$30,000 of the Rising to the Challenge revenue which was contributed through the December campaign and being held for this purpose.