

Introduction

Unitarian Universalist Church of Nashua, New Hampshire

Proposed Budget for 2011/12

Michael Wilt, Treasurer

This proposed budget has been approved by the Board of Trustees to be recommended to the congregation. Some highlights of this budget include:

- Pledges continue to improve
- Outreach collections continue to improve
- We continue our commitment to being a fair share congregation
- Cost of living increases for our staff of 2%
- Significant increase in minister compensation recognizing our gratitude and respect for Steve, and also the need to transition to a fair compensation rate per UUA compensation guidelines.
- Minor adjustments based on experience and committee requests.

Summary

	<u>Budget 10/11</u>	<u>Budget 11/12</u>
Income		
100 Questions	\$0	\$1,500
Coffee Hour	\$0	\$250
Total Endowment	\$124,000	\$132,096
Total Fund Raisers	\$14,625	\$15,625
Outreach Collections	\$25,200	\$30,000
Total Pledges	\$233,239	\$238,000
Simple Gifts Donation	\$420	\$0
User Fees	\$4,500	\$6,500
WW Contrib	<u>\$23,000</u>	<u>\$23,000</u>
Total Income	<u>\$424,984</u>	<u>\$446,971</u>
Carry forward		
Property		\$12,000
YUUMI		\$3,052
Ferry Beach		<u>\$2,197</u>
New Total Income		<u>\$464,220</u>
Expense		
Total Budgeted Outreach	\$950	\$1,250
Total Denomination	\$22,180	\$22,790
EB Discretionary Fund	\$1,300	\$1,000
Total Membership	\$26,418	\$29,917
Total Music	\$19,277	\$20,063
Total Operations	\$97,248	\$96,237
Outreach Disburse	\$25,200	\$30,000
Total Property	\$71,350	\$82,750
Total Public Relations	\$3,700	\$4,000
Total RE	\$47,451	\$47,716
Social Justice	\$750	\$750
Total Spiritual	<u>\$111,469</u>	<u>\$125,316</u>
Total Expense	<u>\$427,293</u>	<u>\$461,789</u>
Net Income	<u><u>-\$2,309</u></u>	<u><u>\$2,431</u></u>

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	<u>Jun '10 - May 11</u>	<u>Budget 10/11</u>	Budget 11/12	Budget notes
Income				
100 Questions	1,363.75	0.00	1,500.00	
Buddhist Meditation	672.31	0.00	0.00	
Coffee Hour	297.08	0.00	250.00	
Endowment				
Restricted				
Balcolm	3,337.73	11,600.00	7,000.00	
Boutwell	376.87	400.00	400.00	
Restricted - Other	3,337.73			
Total Restricted	7,052.33	12,000.00	7,400.00	
Unrestricted	119,022.41	112,000.00	124,696.00	per investment rev
Total Endowment	126,074.74	124,000.00	132,096.00	
Fund Raisers				
Auction	16,273.43	13,000.00	14,000.00	plan small increas
Cal Libby Scholarship	-712.60	0.00	0.00	
Fall cemetery clean-up	1,500.00	1,500.00	1,500.00	charge more?
Other Fund-raisers	508.08	0.00	0.00	
xmas ornaments	0.00	125.00	125.00	
Total Fund Raisers	17,568.91	14,625.00	15,625.00	
Outreach Collections	29,564.32	25,200.00	30,000.00	round number
Pledges				
Early Pledges	38,470.00	30,000.00	35,000.00	more early
FY Pledges	192,727.42	203,239.00	203,000.00	
Late Pledges	4,878.26			
Total Pledges	236,075.68	233,239.00	238,000.00	pledge drive
Simple Gifts Donation	0.00	420.00	0.00	
Uncategorized Income	775.22	0.00	0.00	
User Fees	6,546.61	4,500.00	6,500.00	better
WW Contrib	23,000.00	23,000.00	23,000.00	same for now
Total Income	441,938.62	424,984.00	446,971.00	
Carry forward			12,000.00	for property
			3,052.36	for YUUMI
New Total Income			462,023.36	
Expense				
Budgeted Outreach				
GSOP	750.00	750.00	750.00	
Nashua Area Interfaith Council	0.00	200.00	200.00	
Soup Kitchen Food	166.23	0.00	300.00	
Total Budgeted Outreach	916.23	950.00	1,250.00	
Denomination				
District	5,100.00	5,100.00	5,100.00	
UUA	17,080.00	17,080.00	17,690.00	305*58, I get 297
Total Denomination	22,180.00	22,180.00	22,790.00	
EB Discretionary Fund	274.64	1,300.00	1,000.00	

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	<u>Jun '10 - May 11</u>	<u>Budget 10/11</u>	Budget 11/12	Budget notes
Membership				
Cardigan	390.00			
Committee Budget	308.50	750.00	750.00	
Coordinator				
Health	700.00	700.00	700.00	
Retirement	2,042.04	2,042.04	2,082.94	
Salary	20,420.92	20,421.00	20,829.42	2% increase
Taxes	1,562.19	1,532.04	1,562.21	
Total Coordinator	24,725.15	24,695.08	25,174.57	
Ferry Beach	640.00			
Leadership Devel	0.00	240.00	240.00	
Social Activities	307.45	700.00	700.00	
YUUMI	-3,052.36	0.00	3,052.36	
Membership - Other	0.00	33.26	0.00	
Total Membership	23,318.74	26,418.34	29,916.93	
Music				
Committee Budget				
Babysitting	473.66	800.04	800.04	
Choir expenses	103.00	100.00	100.00	
Guest musician	0.00	400.00	400.00	
Octavos	1,261.24	1,500.00	2,000.00	
Organ/piano R&M	1,117.08	1,100.00	1,100.00	
Substitute Organist	450.00	350.00	350.00	
Total Committee Budget	3,404.98	4,250.04	4,750.04	
Director				
Health	0.00	700.00	700.00	
Salary	13,327.08	13,326.96	13,593.50	2% increase
Taxes	1,019.52	999.96	1,019.51	
Total Director	14,346.60	15,026.92	15,313.01	
Total Music	17,751.58	19,276.96	20,063.05	
Operations				
Custodian				
Health	1,396.05	1,370.04	1,370.04	
Retirement	3,450.22	3,360.00	3,427.00	
Salary	34,502.98	33,598.08	34,270.04	2% increase
Taxes	2,639.48	2,520.00	2,570.25	
Custodian - Other	0.00	0.00	0.00	
Total Custodian	41,988.73	40,848.12	41,637.34	
Custodian Coverage	77.50	800.04	800.04	
Electricity	7,531.59	7,500.00	8,000.00	
Electronic Transaction Fees	1,343.70	1,299.96	1,500.00	
Gas	13,910.44	15,000.00	15,000.00	
Insurance	9,798.00	12,000.00	11,000.00	small decrease
Internet	479.40	500.04	500.04	

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	<u>Jun '10 - May 11</u>	<u>Budget 10/11</u>	<u>Budget 11/12</u>	<u>Budget notes</u>
Janitorial Supplies	2,123.19	2,500.00	2,500.00	
Laundry	1,184.30	1,000.00	1,000.00	
Office machines	627.04	2,000.00	1,000.00	decrease
Office Supplies	2,649.93	3,000.00	3,000.00	
Payroll Service	1,307.88	1,200.00	1,200.00	
Pledge Drive	750.67	600.00	600.00	
Telephone	1,485.79	2,000.04	1,500.00	decrease
Trash removal	1,970.83	2,499.96	2,000.00	decrease
Water	4,406.52	4,500.00	5,000.00	increase
Total Operations	91,635.51	97,248.16	96,237.42	
Outreach Disburse	26,718.29	25,200.00	30,000.00	match collections
Property				
Alarm Systems	1,241.00	999.96	999.96	
Building Inspections	425.00	1,500.00	500.00	
Cleaning Services	350.00	1,599.96	1,000.00	decrease
Elevator	984.03	1,500.00	1,000.00	decrease
Equipment	192.96			
False Alarms	125.00	250.00	250.00	
Groundskeeping	2,835.13	3,000.00	3,000.00	
Heating and Plumbing	386.30			
Major maintenance	45,367.00	55,000.00	68,000.00	large increase car
Repairs	434.82			
Snow Removal	7,090.00	7,500.00	8,000.00	small increase
Total Property	59,431.24	71,349.92	82,749.96	
Public Relations				
Advertising	1,991.21	3,699.96	4,000.00	increase requeste
Public Relations - Other	238.85			
Total Public Relations	2,230.06	3,699.96	4,000.00	
RE				
Adult RE	191.59	200.00	200.00	
Committee Budget				
Appreciation	420.74	800.00	800.00	
Childcare	0.00	50.00	50.00	
Curriculum/Books	929.07	750.00	750.00	
Events	83.70	500.00	500.00	
JR High OWL	142.25	400.00	400.00	
RE Outreach	55.74	250.00	250.00	
Refreshments	582.91	300.00	300.00	
Senior High	643.66	700.00	700.00	
Supplies	902.58	700.00	700.00	
Training	450.00	800.00	800.00	
Total Committee Budget	4,210.65	5,250.00	5,250.00	same budget
DRE				
Health	543.27	700.00	700.00	
Prof Exp	1,904.32	3,000.00	2,500.00	decrease split diff
Retirement	3,259.62	3,260.04	3,324.79	

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	<u>Jun '10 - May 11</u>	<u>Budget 10/11</u>	<u>Budget 11/12</u>	<u>Budget notes</u>
Salary	32,595.94	32,595.96	33,247.88	2% increase
Taxes	2,493.60	2,445.00	2,493.59	
Total DRE	40,796.75	42,001.00	42,266.26	
Total RE	45,198.99	47,451.00	47,716.26	
Social Justice	277.59	750.00	750.00	
Spiritual				
Babysitters				
Sal	532.87			
Salary	1,686.04	2,000.00	2,500.00	
Taxes	94.09	150.00	187.50	
Total Babysitters	2,313.00	2,150.00	2,687.50	
Coffee Hour	1,253.46	1,000.00	1,500.00	
Flowers	1,359.40	1,700.04	1,500.00	
Minister				
Health	6,386.58	9,500.04	14,304.00	More with Michelle
Prof Exp	4,190.55	4,500.00	4,500.00	
Retirement	7,904.00	7,912.92	8,704.74	
Salary/Housing	79,134.12	79,134.00	87,047.40	10% increase
Taxes	0.00	0.00	0.00	
Transportation	3,124.80	3,132.00	3,132.00	
Total Minister	100,740.05	104,178.96	117,688.14	
Minister Discretionary	1,143.02	2,000.04	1,500.00	decrease
Worship & Services	182.16	440.00	440.00	
Total Spiritual	106,991.09	111,469.04	125,315.64	
WW Payroll	0.00	0.00	0.00	
Total Expense	396,923.96	427,293.38	461,789.26	
Net Income	45,014.66	-2,309.38	234.10	

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	\$ Over Budget	
Income		
100 Questions	1,363.75	Not budgeted
Buddhist Meditation	672.31	Not budgeted
Coffee Hour	297.08	Not budgeted
Endowment		
Restricted		
Balcolm	-8,262.27	
Boutwell	-23.13	
Restricted - Other		
Total Restricted	-4,947.67	
Unrestricted	7,022.41	
Total Endowment	2,074.74	Extra from endowment (throw back)
Fund Raisers		Adjustments
Auction	3,273.43	
Cal Libby Scholarship	-712.60	
Fall cemetery clean-up	0.00	
Other Fund-raisers	508.08	
xmas ornaments	-125.00	
Total Fund Raisers	2,943.91	Good auction
Outreach Collections	4,364.32	Good outreach collections
Pledges		
Early Pledges	8,470.00	
FY Pledges	-10,511.58	
Late Pledges		
Total Pledges	2,836.68	Good pledge receipts, electronic for May not in y
Simple Gifts Donation	-420.00	Didn't come in
Uncategorized Income	775.22	Surprise income
User Fees	2,046.61	Good user fees
WW Contrib	0.00	16954.62
Total Income	16,954.62	Total income over budget
Carry forward		
New Total Income		
Expense		
Budgeted Outreach		Total Budgeted Outreach
GSOP	0.00	EB Discretionary Fund
Nashua Area Interfaith Council	-200.00	Total Membership
Soup Kitchen Food	166.23	Total Music
Total Budgeted Outreach	-33.77	Should pay Nashua Ar Total Operations
Denomination		Outreach Disburse
District	0.00	Total Property
UUA	0.00	Total Public Relations
Total Denomination	0.00	Total RE
EB Discretionary Fund	-1,025.36	Did not spend all of it Social Justice

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	<u>\$ Over Budget</u>	
Membership		Total Spiritual
Cardigan		
Committee Budget	-441.50	Adjustments
Coordinator		
Health	0.00	
Retirement	0.00	
Salary	-0.08	
Taxes	30.15	
Total Coordinator	<u>30.07</u>	
Ferry Beach		
Leadership Devel	-240.00	
Social Activities	-392.55	
YUUMI	-3,052.36	YUUMI- their money, we just hold it
Membership - Other	-33.26	
Total Membership	<u>-3,099.60</u>	Mostly YUUMI- their money, not ours
Music		
Committee Budget		
Babysitting	-326.38	Probably not charged to music correctly
Choir expenses	3.00	
Guest musician	-400.00	Not used
Octavos	-238.76	
Organ/piano R&M	17.08	
Substitute Organist	100.00	
Total Committee Budget	<u>-845.06</u>	
Director		
Health	-700.00	Not used
Salary	0.12	
Taxes	19.56	
Total Director	<u>-680.32</u>	
Total Music	<u>-1,525.38</u>	Jed's health benefit not used, music under budg
Operations		
Custodian		
Health	26.01	
Retirement	90.22	
Salary	904.90	
Taxes	119.48	
Custodian - Other	0.00	
Total Custodian	<u>1,140.61</u>	Some part of user fees goes to Sandy
Custodian Coverage	-722.54	
Electricity	31.59	
Electronic Transaction Fees	43.74	
Gas	-1,089.56	Lucky with gas
Insurance	-2,202.00	Cheaper insurance
Internet	-20.64	

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

	<u>\$ Over Budget</u>	
Janitorial Supplies	-376.81	
Laundry	184.30	
Office machines	-1,372.96	Nothing expensive this year
Office Supplies	-350.07	
Payroll Service	107.88	
Pledge Drive	150.67	
Telephone	-514.25	Cheaper than expected
Trash removal	-529.13	Cheaper than expected
Water	-93.48	
Total Operations	-5,612.65	Many savings- insurance, gas, telephone, trash
Outreach Disburse	1,518.29	Still need to distribute chalice lighters after sund
Property		
Alarm Systems	241.04	
Building Inspections	-1,075.00	
Cleaning Services	-1,249.96	
Elevator	-515.97	
Equipment		
False Alarms	-125.00	
Groundskeeping	-164.87	
Heating and Plumbing		
Major maintenance	-9,633.00	
Repairs		
Snow Removal	-410.00	
Total Property	-11,918.68	Not all used this year
Public Relations		
Advertising	-1,708.75	
Public Relations - Other		
Total Public Relations	-1,469.90	Not all used this year
RE		
Adult RE	-8.41	
Committee Budget		
Appreciation	-379.26	
Childcare	-50.00	
Curriculum/Books	179.07	
Events	-416.30	
JR High OWL	-257.75	
RE Outreach	-194.26	
Refreshments	282.91	
Senior High	-56.34	
Supplies	202.58	
Training	-350.00	
Total Committee Budget	-1,039.35	Not all used this year
DRE		
Health	-156.73	
Prof Exp	-1,095.68	Not all used this year
Retirement	-0.42	

Unitarian Universalist Church of Nashua, New Hampshire
Profit & Loss Budget vs. Actual
 June 2010 through May 2011

	<u>\$ Over Budget</u>		
Salary	-0.02		
Taxes	48.60		
Total DRE	-1,204.25		
Total RE	-2,252.01	Chris prof exp, committee budget	
Social Justice	-472.41	Not all used this year	
Spiritual			
Babysitters			
Sal			
Salary	-313.96		
Taxes	-55.91		
Total Babysitters	163.00		
Coffee Hour	253.46		
Flowers	-340.64		
Minister			
Health	-3,113.46	Cheap this year, next year will be more	
Prof Exp	-309.45		
Retirement	-8.92		
Salary/Housing	0.12		
Taxes	0.00		
Transportation	-7.20		
Total Minister	-3,438.91	13509.18	1.129673
Minister Discretionary	-857.02		
Worship & Services	-257.84		
Total Spiritual	-4,477.95	Mostly Steve's health	
WW Payroll	0.00		
Total Expense	-30,369.42		
Net Income	47,324.04		

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

Income

100 Questions	1,363.75	Not budgeted
Buddhist Meditation	672.31	Not budgeted
Coffee Hour	297.08	Not budgeted
Endowment	2074.74	Extra from endowment (throw back)
Restricted	2,943.91	Good auction
Balcolm	4,364.32	Good outreach collections
Boutwell	2,836.68	Good pledge receipts, electronic for May not in yet
Restricted - Other	-420.00	Didn't come in
Total Restricted	775.22	Surprise income
Unrestricted	2,046.61	Good user fees
Total Endowment	16954.62	
Fund Raisers	8470	Early pledge payments carry forward
Auction	-8421.64	Electronic payments
Cal Libby Scholarship	16906.26	Net Income over budget
Fall cemetery clean-up		
Other Fund-raisers		
xmas ornaments		
Total Fund Raisers		
Outreach Collections		
Pledges		
Early Pledges		
FY Pledges		
Late Pledges		
Total Pledges		/et
Simple Gifts Donation		
Uncategorized Income		
User Fees		
WW Contrib		
Total Income		
Carry forward		

New Total Income

Expense

Budgeted Outreach	-33.77	Should pay Nashua Area Interfaith Council
GSOP	-1,025.36	Did not spend all of it
Nashua Area Interfaith Council	-3,099.60	Mostly YUUMI- their money, not ours
Soup Kitchen Food	-1,525.38	Jed's health benefit not used, music under budget
Total Budgeted Outreach	-5,612.65	Many savings- insurance, gas, telephone, trash
Denomination	1,518.29	Still need to distribute chalice lighters after sunday
District	-11,918.68	Not all used this year
UUA	-1,469.90	Not all used this year
Total Denomination	-2,252.01	Chris prof exp, committee budget
EB Discretionary Fund	-472.41	Not all used this year

Unitarian Universalist Church of Nashua, New Hampshire

Profit & Loss Budget vs. Actual

June 2010 through May 2011

Membership	-4,477.95	Mostly Steve's health
Cardigan	-30369.4	
Committee Budget	-3,052.36	YUUMI not ours
Coordinator	-2846.03	Outreach still to go
Health	-24471	Real expenses under budget
Retirement		
Salary	41377.29	Real surplus
Taxes		
Total Coordinator		

Ferry Beach
Leadership Devel
Social Activities
YUUMI
Membership - Other
Total Membership

Music

Committee Budget
 Babysitting
 Choir expenses
 Guest musician
 Octavos
 Organ/piano R&M
 Substitute Organist
Total Committee Budget

Director
 Health
 Salary
 Taxes
Total Director

Total Music et

Operations

Custodian
 Health
 Retirement
 Salary
 Taxes
 Custodian - Other
Total Custodian

Custodian Coverage
Electricity
Electronic Transaction Fees
Gas
Insurance
Internet

Unitarian Universalist Church of Nashua, New Hampshire
Profit & Loss Budget vs. Actual
June 2010 through May 2011

- Janitorial Supplies
- Laundry
- Office machines
- Office Supplies
- Payroll Service
- Pledge Drive
- Telephone
- Trash removal
- Water
- Total Operations

- Outreach Disburse ay
- Property
 - Alarm Systems
 - Building Inspections
 - Cleaning Services
 - Elevator
 - Equipment
 - False Alarms
 - Groundskeeping
 - Heating and Plumbing
 - Major maintenance
 - Repairs
 - Snow Removal
- Total Property

- Public Relations
 - Advertising
 - Public Relations - Other
- Total Public Relations

- RE
 - Adult RE
 - Committee Budget
 - Appreciation
 - Childcare
 - Curriculum/Books
 - Events
 - JR High OWL
 - RE Outreach
 - Refreshments
 - Senior High
 - Supplies
 - Training
 - Total Committee Budget

- DRE
 - Health
 - Prof Exp
 - Retirement

Unitarian Universalist Church of Nashua, New Hampshire
Profit & Loss Budget vs. Actual
June 2010 through May 2011

Salary
Taxes
Total DRE

Total RE

Social Justice
Spiritual

Babysitters
Sal
Salary
Taxes
Total Babysitters

Coffee Hour
Flowers
Minister
Health
Prof Exp
Retirement
Salary/Housing
Taxes
Transportation
Total Minister

Minister Discretionary
Worship & Services
Total Spiritual

WW Payroll
Total Expense

Net Income