

UUCN 2014-15 Budget Estimate Summary
Prepared for the Board of Trustees
6/11/14 by Olivia Holmes

Anticipated Ordinary Income	\$ 463,150.
Endowment income is up about \$15,000	
Fundraising estimate is down about \$5,000	
Stewardship is down about \$5,000 from the goal of \$240,000	
Anticipated Ordinary Expenses	\$ 476,882.
Anticipated Transition Expenses	<u>23,400.</u>
Total anticipated expenses	\$ 500,282.

A draw from cash reserves of \$40,000 will balance the budget

Major changes in the 2014-15 budget:

Staff compensation and programs are above 2013-14, by about \$25,000

Substantial cost increases result from increased hours
 For Sherri (as Administrator) and for a full-time
 Interim Director of Lifespan Religious Education
A 1/5% cost of living increase for existing staff is included
Budgets for congregational and staff training have been
 Increased
There are increases of \$1,000 or less in several committee
 Budgets.

Offsetting decreases occur largely in:
 Membership Coordinator, Operations, Sexton and
 Interim Minister compensation

UUCN Budget as Expression of Mission, 2014-15 as Presented to Congregation 6/12/14

Income

Endowment	154,800	30%
Pledges	235,000	46%
Cash Reserves	40,000	10%
Outreach	30,000	6%
White Wing	23,000	4%
Other	20,350	4%

Total Income

503,150

Expenses

Outreach/Social Justice		35,600	7.00%
Budgeted outreach	3,050		
Social Justice	1,050		
Outreach Collection	30,000		
Minister Discretionary	1,500		
Supporting our Faith		62,889	13%
Denominational Commitmts	19,039		
Public Relations	3,000		
Stewardship	1,200		
Administration	39,650		
Administrator	32,550		
Operations and Maintenance		152,018	32%
Sexton	32,818		
Operations	83,318		
A/V Investment	7,000		
Program & Member Development		219,075	46%
BOT Discretionary Fund	1,250		
Membership Committee	15,262		
Membership Coordinator	12,707		
Music Committee	21,601		
Music Director	16,501		
Interim DLRE	63,895		
Lifespan RE Program	70,095		
Interim Minister	103,842		
Total Spiritual	111,067		
Misc. Expenses	7,300	7,300	2%
Total Ordinary Expenses		476,882	

Extraordinary Transition Expenses

Moving Expense, Interim Minister & DLRE	12,705
Interim Minister AIM Program Estimate	1,700
Search Committee	9,000

23,405

Total Expenses

500,287

NET

\$2,863

2014-2015 Budget Proposal

				Budget 2012-2013	Actual 2012- 2013	Budget 2013-2014	Actual 2013- 2014	Budget 2014-2015	Budget Diff. (\$)
Income									
	100 Questions			1,500	285.11	1,500	891	1,000	(500)
	Buddhist Meditation				1,388.69		174	200	200
	Coffee Hour			250	163.89	200	53	100	(100)
	Endowment								0
	Restricted								0
	Balcolm				3,337.73				0
	Restricted - Other			1,223	3,016.98	1,223			(1,223)
	Total Restricted			1,223	6,354.71	1,223	1,563		(1,223)
	Unrestricted			142,155	135,799.02	135,522	134,811		(135,522)
	Total Endowment			143,378	142,153.73	136,745	136,374	154,800	18,055
	Fund Raisers								
	Auction			16,000	11,712.11	13,000	8,268	9,000	(4,000)
	Cal Libby Scholarship			1,000	1,303.00	1,000			(1,000)
	Community Dinners Donations				125.00		224		0
	Fall cemetery clean-up			1,500	1,800.00	1,800	1,800	1,800	0
	Other Fund-raisers				1,201.30		185		0
	Fund Raisers - Other				75.00				0
	Total Fund Raisers			18,500	16,216.41	15,800	9,477	10,800	(5,000)
	Outreach Collections			30,000	35,523.16	30,000	34,437	30,000	0
	Community Dinners							1,250	
	Pledges								
	Early Pledges			32,000	35,541.00	32,000	42,823		(32,000)
	FY Pledges			178,549	179,851.87	199,628	206,580		(199,628)
	Late Pledges				20.00				0
	Total Pledges			210,549	215,412.87	231,628	249,403	235,000	3,372
	Student Loan Payments				626.00		150		0
	User Fees			6,500	8,311.11	8,000	7,095	7,000	(1,000)
	WW Contrib			23,000	22,999.98	23,000	21,083	23,000	0
	Draw from Cash Reserves							40,000	
	Total Income			433,677	443,080.95	446,873	459,198	503,150	56,277
Expense									
	Budgeted Outreach								
	Community dinners				579.64	500	1,248	1,250	750
	GSOP			750	750.00	750	750	750	0
	Nashua Area Interfaith Council			200	200.00	200	50	50	(150)
	Soup Kitchen Food			300	291.22	300	1,080	1,000	700
	Budgeted Outreach - Other				105.79				0
	Total Budgeted Outreach			1,250	1,926.65	1,750	3,128	3,050	1,300
	Denomination								
	District			5,670	5,185.00	4,500	4,751	4,579	79
	UUA			18,900	17,690.00	15,000	15,600	14,460	(540)
	Total Denomination			24,570	22,875.00	19,500	20,351	19,039	(461)
	BoT Discretionary Fund			1,000	1,645.15	1,500	96	1,250	(250)
	Membership								
	Cardigan				-106.78		(10)		0
	Committee Budget			700	457.50	700	948	1,555	855
	Coordinator								
	Health			700	564.00	620	822	0	(620)
	Retirement			2,083	2,084.68	2,250	2,244	1,058	(1,192)
	Salary			20,829	20,846.02	22,500	22,436	10,576	(11,924)

2014-2015 Budget Proposal

			Budget 2012-2013	Actual 2012- 2013	Budget 2013-2014	Actual 2013- 2014	Budget 2014-2015	Budget Diff. (\$)
		Taxes	1,562	1,594.72	1,688	1,716	809	(878)
		Prof. Expenses				203	264	
		Total Coordinator	25,175	25,089.42	27,058	27,422	12,707	(14,350)
		Ferry Beach		6,269.00		2,376		0
		Leadership Devel	240	175.00	1,000	730	500	(500)
		Social Activities	700	381.91	700	473	500	(200)
		YUUMI/PULSE	3,052	1,151.10				0
		Membership Other		178.20		31		0
		Total Membership	29,867	33,595.35	29,458	31,969	15,262	(14,195)
		Music						
		Committee Budget						
		Babysitting	800	0.00	800	800	800	0
		Choir expenses	100	63.99	100	0	100	0
		Guest musician	400	100.00	400	200	400	0
		Octavos	2,000	559.12	2,000	1,658	2,100	100
		Organ/piano R&M	1,100	718.00	1,100	838	1,100	0
		Substitute Organist	350	100.00	350	0	350	0
		Committee Budget - Other	0	474.60		173	250	250
		Total Committee Budget	4,750	2,015.71	4,750	3,669	5,100	350
		Director						0
		Health	700	0.00	0	0	0	0
		Salary	13,595	13,754.24	13,919	13,796	13,964	45
		Taxes	1,020	1,052.19	1,044	1,055	1,068	24
		Prof. Expenses				0	698	
		Retirement					0	
		Total Director	15,314	14,806.43	14,963	14,852	16,501	1,538
		Total Music	20,064	16,822.14	19,713	18,521	21,601	1,888
		Operations						
		Sexton						
		Health	1,370	1,370.04	1,507	1,507	1,507	0
		Retirement	3,427	3,509.16	3,551	3,477	2,640	(911)
		Salary	34,270	35,092.12	35,513	34,768	26,401	(9,112)
		Taxes	2,570	2,684.54	2,663	2,660	2,020	(644)
		Prof. Expenses		0.00			250	250
		Total Sexton	41,637	42,655.86	43,235	42,411	32,818	(10,417)
		Sexton Coverage	800	559.54	800	758	800	0
		Electricity	8,000	7,211.36	8,000	7,343	8,000	0
		Electronic Transaction Fees	1,500	1,498.45	1,500	1,930	1,500	0
		Gas	15,000	13,155.27	14,000	21,089	14,000	0
		Insurance	11,000	10,492.00	11,000	12,181	12,000	1,000
		Internet	500	479.40	500	1,288	800	300
		Janitorial Supplies	2,500	3,035.09	2,400	2,180	2,400	0
		Laundry	1,000	1,016.98	1,000	897	1,000	0
		Office machines	1,000	10,075.92	1,000	2,708	0	(1,000)
		Office Supplies	3,000	3,564.90	3,000	4,403	0	(3,000)
		Payroll Service	1,300	1,224.90	1,200	1,351	1,300	100
		Telephone	1,700	1,727.17	1,700	2,713	1,700	0
		Trash removal	2,000	1,996.01	2,000	2,264	2,000	0
		Water	5,000	5,231.56	5,000	4,977	5,000	0
		Total Operations	95,937	103,924.41	96,335	108,949	83,318	(13,017)

2014-2015 Budget Proposal

			Budget 2012-2013	Actual 2012- 2013	Budget 2013-2014	Actual 2013- 2014	Budget 2014-2015	Budget Diff. (\$)	
		Outreach Disburse	30,000	41,869.99	30,000	30,411,032	30,000	0	
		Property							
		Alarm Systems	1,500	565.00	1,000	767	1,000	0	
		Building Inspections	1,000	1,420.00	1,200	845	1,200	0	
		Cleaning Services	1,000	795.00	1,000	1,775	1,000	0	
		Elevator	1,300	1,835.04	1,500	1,567	1,500	0	
		Equipment		417.89				0	
		False Alarms		50.00		25		0	
		Groundskeeping	3,500	4,273.06	4,000	2,148	3,000	(1,000)	
		Major maintenance	56,000	61,996.97	44,000	1,307	44,000	0	
		Snow Removal	10,000	6,070.00	10,000	10,385	10,000	0	
		Total Property	74,300	77,422.96	62,700	30,573	61,700	(1,000)	
		Public Relations							
		Advertising	4,000	2,943.75	4,000	1,947	3,000	(1,000)	
		PR Oth				154			
		Total Public Relations	4,000	2,943.75	4,000	2,101	3,000	(1,000)	
		Lifespan Religious Education							
		Adult RE	200	43.66	200	495	500	300	
		Committee Budget							
		Appreciation	800	466	800	1,086	250	(550)	
		Childcare	50	0				0	
		Curriculum/Books	750	614	750	955	750	0	
		Events	500	341	500	512	450	(50)	
		JR High OWL	400	321	400	649		(400)	
		R.O.P.E.			400		400		
		RE Outreach	250	101	250	(25)	200	(50)	
		Refreshments	300	192	300	172	300	0	
		Senior High	700	91	700	675	500	(200)	
		Supplies	700	705	700	905	700	0	
		Training	800	406	800	1,724	1,250	450	
		Youth/Young Adult pgms					500		
		Basketball					400		
		Total Committee Budget	5,250	3,236	5,800	6,719	5,700	(100)	
		Interim DLRE							
		Health	700	616	678	645	4,410	3,732	
		Prof Exp	2,500	1,427	2,500	1,863	4,660	2,160	
		Retirement	3,325	3,327	3,367	3,366	4,660	1,293	
		Salary	33,248	33,274	33,673	33,658	46,600	12,927	
		Taxes	2,494	2,545	2,525	2,575	3,565	1,039	
		Moving Exp.					#REF!		
		Total DLRE	42,267	41,190	42,744	42,106	63,895	21,151	
		Total LRE	47,717	44,470	48,744	49,871	70,095	21,351	
		Social Justice	750	133	750	138	1,050	300	
		Spiritual							
		Babysitters							
		Salary	3,000	4,098	3,000	3,593	3,000	0	
		Taxes	225	313	225	335	225	0	
		Babysitters - Other		160				0	
		Total Babysitters	3,225	4,571	3,225	3,927	3,225	0	
		Coffee Hour	1,500	899	1,500	896	1,500	0	
		Flowers	1,500	1,395	1,500	1,588	1,500	0	

2014-2015 Budget Proposal

			Budget 2012-2013	Actual 2012- 2013	Budget 2013-2014	Actual 2013- 2014	Budget 2014-2015	Budget Diff. (\$)
		Minister						
		Health	7,040	7,722	8,494	8,539	5,488	(3,006)
		Prof Exp	9,000	5,467	9,000	8,898	7,705	(1,295)
		Retirement	9,000	8,949	9,242	9,000	7,705	(1,537)
		Salary/Housing	90,000	92,421	92,421	90,000	77,050	(15,371)
		Taxes	6,885	5,754	6,932	6,885	5,894	(1,037)
		Transportation	2,900	1,453	2,900	0		(2,900)
		Total Minister	124,825	121,766	128,989	123,322	103,842	(25,146)
		Minister Discretionary	1,500	1,300	1,500	1,431	1,500	0
		Worship & Services	440	1,032	600	891	1,000	400
		A/V Investment					7,000	
		Total Spiritual	132,990	130,963	137,314	132,056	119,567	(17,746)
		Stewardship					1,200	
		Church Administration						
		Church Administrator						
		Salary					25,528	
		Health					770	
		Taxes					1,982	
		Retirement					2,591	
		Prof. Exp.					1,296	
		Total Church Administrator					32,550	
		Office Supplies					4,500	
		Office Machines					2,600	
		Total Church Administration					39,650	
		Total Ordinary Expenses					476,882	
		Ordinary Net					26,268	
		Extraordinary Expenses						
		Moving expense, Interim Minister					7,705	
		Interim Minister AIM Training					1,700	
		Moving Expense, Interim DLRE					5,000	
		Search Committee		470	15,000	10,116	9,000	(6,000)
		Total Extraordinary Expenses					23,405	
		Total Expense	462,445	478,592	451,764	438,387	500,287	48,523
		Net	(28,768)	(35,511)	(4,891)	20,812	2,863	7,754