

Wait for new MT interpretation from David
Unitarian Society of New Haven
Minutes of the Meeting of the Board of Trustees
April 11, 2019

Accepted May 9, 2019

Board Members Present: President - Peggy Myers, Vice President - Al Bosch, Treasurer - Linda Mehta, Clerk - Pamela Miller, Past-President - Dan Gelperin, Ex-Officio – Rev. Megan Lloyd Joiner, At Large: Jeannette Faber, Craig Machado, Bobbi Pace, Pat Trotta, Dan Wade

Board Members Absent:

Others Present: G. Heuss-Severance, D. Stagg

Gather:

P. Myers called the meeting to order at 6:30 pm. B. Pace read Opening Words for a Leadership Team by Gina Whitaker for the chalice lighting. Attendees read the covenant. This was followed by a life event check in and a check in with each person answering the question, “What is one of your happiest springtime memories?”

Changes to the agenda:

Move the ministerial search update to the end of the meeting.

L. Mehta will give a brief financial update.

Assess the Past:

Minister’s report

The Minister’s report is attached at the end of the minutes.

We will put up cones on Sunday’s to control parking. We are getting bids for a 4-foot-wide paver path to Mishkin Israel. We are asking for contributions from Mishkin Israel.

A Who to Contact List is being developed. It will be placed on the web site and distributed to members. It is a living document which can be edited as needed. The member list has been updated this week.

Monitoring of policies

MT Interpretation of Policies 1.5 and 1.6 is attached at the end of the minutes. MT does not provide monitoring reports for these policies.

MOTION – D. Gelperin, to accept the amended MT interpretation of Policies 1.5 and 1.6; **SECONDED – B. Pace**;

PASSED unanimously, 10 in favor, 0 opposed, 0 abstentions

MT Interpretation of 3.1-3.4 is attached at the end of the minutes.

MOTION – A. Bosch, to accept the MT interpretation of Policies 3.1-3.4; **SECONDED – C. Machado**;

PASSED: 9 in favor, 0 opposed, 1 abstention

Discussion of how we proceed with financial reports

The treasurer holds the quarterly reports until the finance committee has approved them. Some of the lines are consolidated for ease of use. More detail can be provided if requested. Explanations are provided for any exceptions to the rate of expenditure. No problems leap out.

Create the Future & Learning:

A look at the 2019-2020 budget so far

The budget is attached at the end of the minutes.

The Best Estimate for pledges is \$458,000. We started later than last year. We can't tell when it will reach the estimated value. Fundraising of \$2500 will be done for CONECT. We are asking Endowment to increase funding to 3% because of the unusual events. We think that larger pledges tend to come in first. That analysis has not been done. Under half of the pledge units have pledged to date.

UUA recommends \$10,000 for the ministerial search. UUA program requested \$29,668. The board's responsibility is to express priorities. The congregation approves the budget. We need to decide how to handle project fundraising. We have to advocate with the congregation to meet our priorities.

A COLA has been added for staff. The salary for the interim minister needs to be reviewed. SJC budget has been adjusted to reflect the addition of CONECT. Some funds would be closed to meet expenses. Unrestricted Net Assets can be used for one-time expenses such as the ministerial search.

Part time Pastoral Care and Publications Coordinators have been dropped to ease the deficit.

Prioritization is important. The Finance Committee thinks the pledge amount is overly optimistic. What is the best way to give budget guidance to the MT.

Can the budget be revisited later in the year?

Motion - A. Bosch, to charge the MT to try to find funding for a Pastoral Care Coordinator; **Seconded - B Pace**;

PASSED, 5 in favor, 3 opposed, 2 abstentions

Stewardship report and challenge

A graph of pledge totals vs time is attached at the end of the minutes.

The Stewardship Campaign will officially end at the end of the month. Calling will be done next month. A donor has offered funds to match.

An update on the Interim minister search with timeline

Our application is on line. There is a short time of inactivity. Minister's deadline to submit interest April 27. Information is released to congregations on April 29. May 13 is the deadline to submit our choices. We put in our offer on May 15. A second round will repeat the process if needed.

How is overall process of separation from Rev. Megan going?

Is there anything that we should be doing? Most conversations have been individual, not on systemic issues.

Nobody attended the last Sunday morning meeting for the congregation.

Board rep after 10:30 service:

4/14 – C. Machado

4/21 – P. Trotta

4/28 – J. Faber

5/5 – D. Gelperin

Consent Agenda:

Minutes from Board meeting on 3/14/19

Minutes from Congregational Meeting 3/31/19

MOTION – D. Gelperin, to approve the consent agenda; **SECONDED – A. Bosch**;

PASSED: 10 in favor, 0 opposed, 0 abstentions.

Announcements:

4/23/19 6:30PM - Zoom interview with UUA – here at
USNH - Children's Chapel

5/5/19 **Congregational Vote on Committee – Votes will be counted
that day; results will be sent to the board.**

5/7/19 6:30PM Meeting at USNH to finalize make-up of
the MSC. Room 207

5/9/19 6:30PM Regular Board meeting

5/28/19 6:30PM Exit Board conversation with Rev. Megan

Children's Chapel

Posters of candidates should be on the web site. Absentee voting will be allowed.

Thank you's:

Adjournment:

MOTION – A. Bosch, to adjourn; **SECONDED – B. Pace**;
PASSED unanimously, 10 in favor, 0 opposed, 0 abstentions
The meeting was adjourned at 8:33pm.

Attachments:

Minister's report
Interpretation of Policies 1.5 and 1.6
Interpretation of Membership policy 3.1-3.4
2nd quarter report
2019-20 Operating Budget v2
Pledge progress

Minister's Report
April 11, 2019
Rev. Megan Lloyd Joiner

State of the Congregation *(recent successes, challenges, observations about the congregation's functioning in relationship to the mission, ministries, members, staff, or other Board concerns)*

My focus has remained on being present to the needs of members, staff and leadership as we prepare for my departure in June. I will be preparing an extensive exit memo to pass on to the interim minister as well as the incoming settled minister. In addition, I will be leaving both hard and soft copy files with Management Team, staff and for the new ministers.

Members of the congregation continue to make appointments with me to discuss their feelings around my departure. These meetings have been powerful and deeply moving.

Major Accomplishments *(Large, new, or not regular-duty projects)*

The congregation voted to remain in CONECT.

Primary Ministry Focus *(Areas of intellectual, mental, or spiritual study)*

- April's Theme of "Wholeness"
- Easter/Passover/Earth Day (all fall on April 21)
- Studying examples of "leaving well"

Upcoming Time Away *(vacation, study leave, UUMA or UUA gatherings)*

- I will be away on vacation April 12-17.
- I will attend a UUMA regional gathering on May 1. (9am-3pm)

Activity Report for Areas of Ministry
(not exhaustive)

Counseling and Pastoral Care

- My main focus is making time available for pastoral meetings and a number of people have already had or made meetings with me to discuss my departure or other pastoral concerns not related to the departure. Many people are making appointments.
- The Lay Ministry Team recently changed their name to Pastoral Care Associates.

Practical Arts *(administration, organizational development in and out of congregation, management of staff, attention to detail, support and leadership development, recognition and appreciation of others, delegation of responsibility and authority, follow through and completion of tasks, time management, attention to finances, fundraising, funding ministry, public relations and publicity skills, ability to work with boards and committees, clarity of roles, attention to long range plans, etc.)*

- The MT will be presenting a draft budget to the Board on April 11, 2019. This budget is still in review.
- The Stewardship Committee has focused on a goal of 100% participation. After the drive, the team will discuss how they want to share Stewardship for Us Consultant Liz Coit's report with the congregation.

Organizational Ministry *(integration of new members and clients, creates a welcoming environment, encourages a sense of community, encourages growth, supports broad variety of programs, involvement of*

Organizational Ministry (*integration of new members and clients, creates a welcoming environment, encourages a sense of community, encourages growth, supports broad variety of programs, involvement of others in planning and conducting programs, nurtures lay leadership, professional presentation of self, pastors to various age groups, etc.*)

- We will hold new member classes again in April 2019. We will likely have about 5 new members on May 5th.
- I have worked with Nominating Committee to provide names for nominations this year with the hopes of bringing new and especially younger members into leadership.

Personal and Professional Growth

- Continuing to work with my coach, spiritual director and mentor.

Teaching

- I led one Common Read discussion on March 3rd. The second was snowed out.

Worship

Sermons Preached/Services Led

February 10 – “Trusting Hearts” (multi-generational)

March 3 – “Where We’ve Been”

Lay Led Services

February 24 – Wild and Precious Life, Rich Stockton

Guest Preacher Services

February 17 – Bruce Knotts, UU-UNO

March 10 was canceled due to ice and snow

Attendance –

February 10 –

Total Returning Visitors- 11

First Time Visitors- 4

Total Congregants in Attendance - 242

Total Children- NA

Total RE Teachers- NA

Total Attendees - 257

February 17 –

Total Returners- 12

First Time Visitors- 2

Total Congregants in Attendance - 163

Total Children- 27

Total RE Teachers- 7

Total Attendees - 211

February 24 –
Total Returning Visitors- 13
First Time Visitors- 9
Total Congregants in Attendance - 170
Total Children- 56
Total RE Teachers- 17
Total Attendees - 265

March 3 –
Total Returning Visitors- 17
First Time Visitors- 3
Total Congregants in Attendance - 222
Total Children- 55
Total RE Teachers- 14
Total Attendees - 311

March 10 – canceled

Denominational Activities

- I hosted a successful UUMA cluster meeting at USNH on 2/20

Prophetic Outreach

- nothing to report at this time

Respectfully Submitted by Rev. Megan Lloyd Joiner

Policy Governance Sections 1.5 and 1.6 Interpretations

1.5 Financial Planning/Budgeting

With respect to financial planning, the Management Team may not jeopardize the programmatic or fiscal integrity of the Unitarian Society of New Haven. Accordingly, the Management Team may not cause or allow fiscal projections that:

- a. Contain too little detail to enable reasonably accurate projection of revenues and expenses, separation of capital and operational items, and disclosure of planning assumptions.

MT Interpretation:

The MT will continue to use and improve upon the methodologies currently in place to provide information to the Board about financial planning and budgeting. Projected expenses will be based on experience over the previous 2 – 3 years adjusted to accommodate projected changes in the upcoming fiscal year. Revenues will be based on historical experience and projected changes in the coming year. Planning assumptions will be documented. **The MT will routinely seek the advice of the Finance Committee on financial matters**

- b. Deviate materially from Board-stated priorities and requirements (see Ends policies) in its allocation among competing fiscal needs.

MT Interpretation:

As noted in the interpretation of PG 1.6.a., it is the MT's conclusion that when examining the details of our budget, all of the budgeted expenditures contribute to one or more of the Ends. It is also true that some Ends will have higher priority than others at different points in time, as determined by the Board.

Approved by the Board: May 14, 2015

MT Interpretation Approved by the Board: January 14, 2016

1.5.1 Budgeting

The Management Team shall not fail to:

- a. Use realistic assumptions of income and expenses when creating budgets.

MT Interpretation:

As stated in 1.5.a., assumptions of income and expenses will be based on historical experience and projected changes in the upcoming year.

- b. Create an annual operating budget for congregational approval at the Annual Spring Meeting of the Society.

MT Interpretation:

An operating budget will be submitted to the Board for review at the Board meeting prior to the Annual Spring Meeting of the Society, when it will be presented to the congregation for approval.

- c. Create an annual capital budget with the means to pay for one to present for congregational approval at the Annual Spring Meeting.

MT Interpretation:

The term "Capital assets" is interpreted to mean the property, buildings, equipment and furnishings of USNH. Capital expenditures to acquire, improve, or replace capital assets will be included in the capital budget. At the discretion of the Management Team, expenditures below the amount of \$500 (the "capitalization threshold, in accounting terms) may be funded from the annual operating budget. An annual capital budget based on the Management Team's best estimate of needs, associated costs, and the means to pay for these items will be developed and presented to the Board for review at the Board meeting prior to the Annual Spring Meeting, when the annual capital budget will be presented to the congregation for approval.

- d. Consider multi-year financial projections and events that affect future operating income and expenditures and future capital expenditure requirements.

MT Interpretation:

"Multi-year projections" is interpreted to mean 2 – 3 years. Otherwise no interpretation required.

Approved by the Board: May 14, 2015

MT Interpretation Approved by the Board: January 14, 2016

- e. Allocate all monetary gifts which are not designated for a specific fund or endowment to "unrestricted gift/donations".

Approved by the Board: February 11, 2016

1.5.2 Reserves

1.5.2.1 Operating Reserve

The Management Team shall not fail to establish an operating reserve to cover fluctuations in cash flow. The specifications for this reserve are:

- a. The reserve shall be equal to 15% of the annual operating budget.
- b. The approved amount must be deposited in a liquid, conservative, interest or dividend earning account.
- c. The operating reserve shall be secured annually as part of the budgeting process.
 - 1) When in surplus, funds from the operating reserve can be shifted to other reserve funds, or to the operating budget, upon approval from the Board.
 - 2) When in deficit, funds must be shifted from other reserve funds, or the operating budget.

MT Interpretation:

A portion of the ~~The equivalent of 3 months of~~ annual operating expenses (currently 15% of the annual operating budget) should, on average, be held in insured bank accounts, including checking, money market and CDs, to cover regular operating expenses and urgent/emergency expenses. It is recognized that cash flows are variable over the course of the year and that there will be months where income exceeds expenses and other months where expenses exceed income. Therefore, the cash reserve may be expected to dip below the 15% number or to exceed it at different times during the year. At least once a year, in July or August following the year end closing of the budget, it shall be determined if available liquid funds are equal to 15% of the approved operating budget for the year. If there is less than this amount, a plan should be put forward for how the amount can be brought up over a reasonable timeframe. It is not envisioned that the approved operating budget would be immediately reduced to restore the 15% operating reserve. What monies may be counted toward the ~~15%~~ operating reserve?

a. In the most conservative interpretation, the liquid funds that are counted toward the ~~15%~~ operating reserve do not include monies held in temporarily restricted funds (e.g., Emerson, McTigue, Music, ~~Sonn~~, Donations and Memorial Gifts, etc), the Capital Fund, and the Endowment funds.

MT Interpretation Approved by the Board: August 11, 2016

Revised MT Interpretation Approved by the Board: May 11, 2017

Policy Approved by the Board: May 11, 2017

1.5.2.2 Capital Fund

The Management Team shall not fail to establish a capital fund for planned and unexpected facility and equipment expenses.

Approved by the Board: May 14, 2015

MT Interpretation;

No Interpretation required

1.5.2.3 Cash Management

The Management Team shall not fail to:

- a. At least yearly, assess the liquid funds
- b. Assess the potential uses for any surplus that exists over the amounts needed for the operating budget plus operating reserve, taking into consideration capital needs and multi-year planning.
- c. Consider investing any surplus monies into the Investment Fund managed by the Endowment Committee on behalf of USNH.
 - i. This Investment Fund is not considered part of USNH's Endowment and is not subject to any endowment restrictions.
 - ii. Because the Investment Fund is designed as a longer-term investment instrument, the Management Team should consider those implications when deciding on investment.
 - iii. The Management Team shall maintain authority and accountability over these funds and may be allowed to withdraw from the Investment Fund at any time to cover unexpected emergency expenses with notification to the Board that such withdrawals are being made.
 - iv. Additionally, the Management Team may consider the monies in the Investment Account as potential sources of funding for future proposed operating or capital budgets.

Approved by the Board: May 12, 2016

1.6 Financial Condition and Activities

With respect to the actual, ongoing condition of USNH's financial health, the Management Team shall not cause or allow the development of fiscal jeopardy. Accordingly, the Management Team shall not allow:

- a. **Financial expenditures to deviate materially from the Board's Ends priorities**

MT Interpretation:

On the one hand, the introductory sentence for section 1.6 states that the issue is preventing fiscal jeopardy, implying a concern about expenditures exceeding budgeted limits or funds being lost or mishandled. On the other hand, this "1.6.a." statement seems to be concerned not with any amount or mishandling of funds, but with the purposes ("the Board's End's priorities") for which the funds are spent. In examining the details of our budget, we find it quite straightforward to conclude that all of the budgeted expenditures contribute to one or more of the Ends. It is also true that some Ends will have higher priority than others at different points in time (though that will not be defined by the MT). All in all, for an introductory interpretation, prior to deeper discussion with the BOT, we have chosen to focus on the fiscal jeopardy question of actual amounts of expenditures compared to budgeted amounts.)

Teasing apart our Ends, one could argue that our priorities include both discretionary and non-discretionary (legally obligated, safety-related, property asset protection) expenses related to staffing and facilities for worship, pastoral care, lifespan religious education, social justice and

right relations. "Deviate materially" is interpreted as meaning "to exceed by more than 10%" of the budgeted amounts for such expenses. It is recognized that unanticipated but unavoidable circumstances may cause non-discretionary expenses to exceed 10% of budgeted amounts, thereby placing us out of compliance with this limitation.

- b. Discretionary expenditures to exceed the amounts budgeted in the current fiscal year without Management Team evaluation and approval.

MT Interpretation:

Discretionary expenses above budgeted amounts may not occur or be committed to by staff or committees without submission and approval of a Request for Funds application. It is the responsibility of staff and committee chairs to manage their discretionary budget items within approved limits. During the year, they may reallocate funds among discretionary line items within the overall total of the discretionary spending in their respective budget domains. [An explanation of reallocated discretionary funds should be provided at year end.]

- c. Unbudgeted discretionary expenditures to exceed \$2,500 in any one fiscal year without approval of the Board.

MT Interpretation:

Any item qualifying under 1.6.b above which exceeds \$2500 will be brought to the BOT.

- d. Settlement of payroll, employee benefits, and bills to deviate from timely payment.

MT Interpretation:

"Timely payment" is interpreted as the payment schedules set by law, regulation, and /or contract for the particular items owed for payment

- e. Restricted funds to be used for purposes other than those specified by the donor.

MT Interpretation:

No interpretation required.

- f. Non-contracted program and facility expenses projected to be more than \$2,500 to be paid without procurement and evaluation of two or more price proposals or by getting approval from the Board for a sole-source justification.

MT Interpretation:

The standard procedure is to find at least two price proposals. However, if an urgent/emergent event occurs, the MT may arrange for repairs to be performed as soon as possible by a qualified contractor who is prepared to do the work. The BOT will be notified that we are out of compliance.

- g. Fundraising activities without approval of the Management Team.

MT Interpretation:

Established annual fundraisers, whether for USNH or by USNH groups for outside charities and causes, are assumed to have received BOT approval in earlier years and are "grandfathered in"



until such future time as the MT calls for an overall evaluation of USNH fundraising activities. New fundraising activities and new fundraising sponsors must be approved by the MT before being publicized and initiated.

Approved by the Board: May 14, 2015

MT Interpretation Approved by the Board: November 12, 2015

MT Interpretation changes proposed by MT April 11, 2019



3.1 Management Team Membership

The Management Team consists of the Minister and additional lay leaders. The function and authority of the Management Team is shared equally by its members. However, the Minister is Chief of Staff and has the authority to hire and terminate staff.

Approved by the Board: January 8, 2015 and revised on March 12, 2015 and May 14, 2015

MT Interpretation:

While the Management Team members are coequals in many respects, only the Minister has the additional authority to hire and terminate staff.

- a. The Board will appoint the lay leaders for a minimum term of two years which can be renewed upon mutual agreement of the Board and the Management Team.

MT Interpretation:

Lay leaders are expected to commit to a two year term on the Management Team. The Management Team may recommend new team members, but the Board has the right to approve or reject proposed candidates. The Management Team is expected to give the board sufficient notice to find new team members when needed.

- b. The number of lay leaders appointed will be dependent on the anticipated work load and may fluctuate as needs determine.

MT Interpretation:

The Management Team may include 1 or more lay leaders along with the Minister. The Management Team is expected to advise the Board about changing needs for team members to allow the Board to determine what changes to make to the Management Team membership. If changes to the number of members are requested, the Management Team is expected to report on the duties and the time required performing the reallocated tasks.

- c. The terms of the Management Team will be rotated in a manner that ensures a continuity of lay leadership on the Team.

MT Interpretation:

While the Management Team may have as few as 1 lay leader to work with the Minister, ideally a replacement lay member will be appointed to the Management Team before the original lay member leaves in order to provide time for necessary knowledge transfer. If there are 2 or more lay members on the Management Team, only one member may be replaced at a time.

a., b., c. approved by the Board: May 14, 2015

MT interpretations originally proposed May 2016 and revised (layout only) April 2019

USNH 1st Quarter Report Compared with Annual Budget

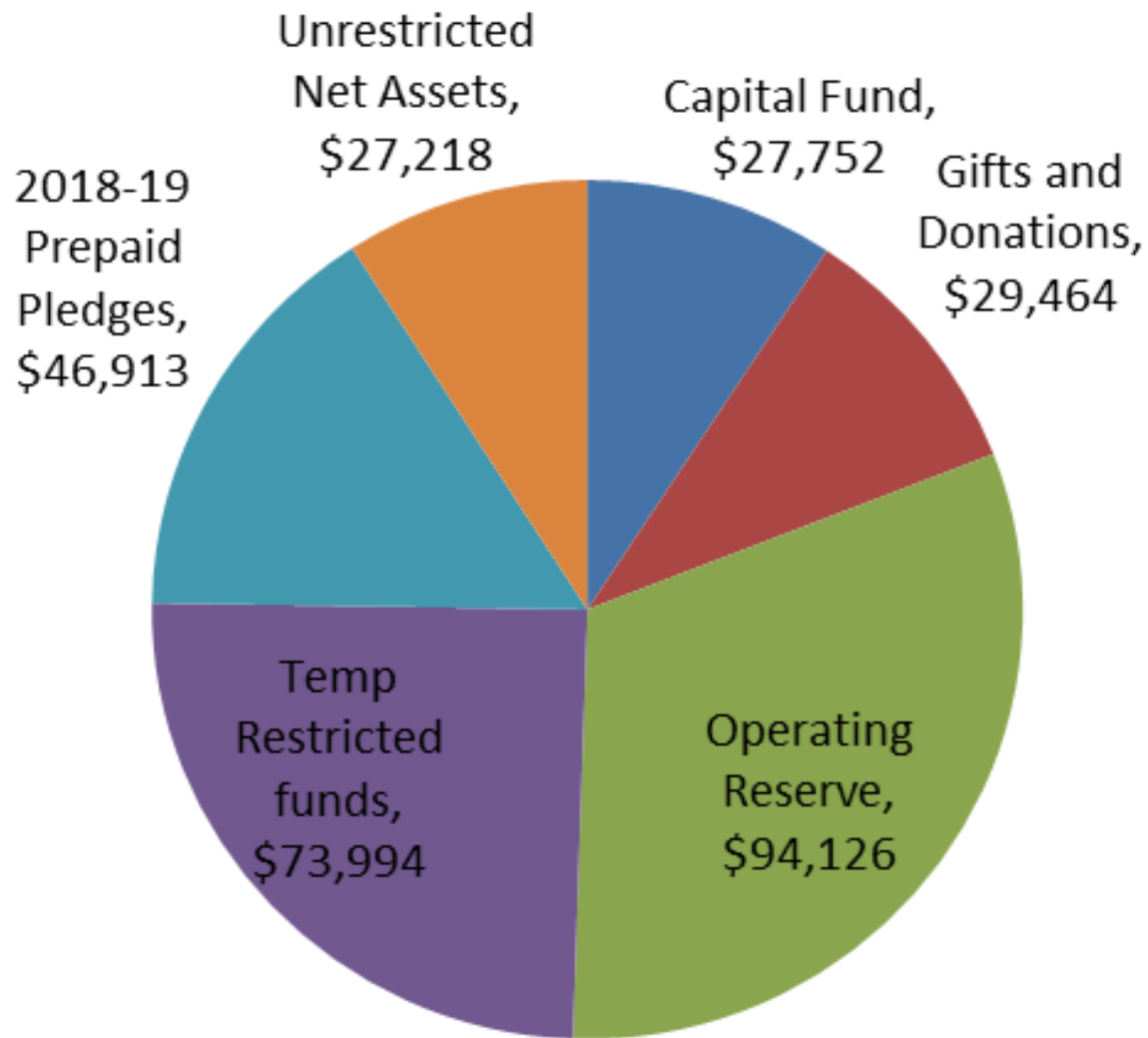
| | 2018-19 budget | 1st quarter 9/30/2018 Actual | 2nd quarter 12/31/2018 Actual | Running Total | % of Budget |
|---|-------------------|------------------------------------|---|-------------------|----------------|
| INCOME | | | | | |
| 1 Pledges | 445,000.00 | 124,554.92 | 184,080.17 | 308,615.09 | 69.35% |
| 2 Other Congregational Income | 50,200.00 | 4,513.52 | 28,557.78 | 33,071.28 | 9.00% |
| 3 Rentals | 65,000.00 | 15,114.00 | 27,905.00 | 43,019.00 | 66.18% |
| Restricted Funds Released | | | | | |
| 4 Released from Emerson fund | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 100.00% |
| 5 Endowment contribution (2%) | 23,827.50 | 0.00 | 10,000.00 | 10,000.00 | 41.97% |
| 6 Total Income | 594,027.50 | 142,182.44 | 260,522.93 | 404,705.37 | 68.13% |
| EXPENSES | | | | | |
| 7 Facility | 58,700.00 | 16,271.08 | 23,308.32 | 39,580.40 | 67.43% |
| Communication, Media | | | | | |
| 8 Office Supplies, wi-fi, cable service, etc. | 18,800.00 | 3,963.63 | 6,008.47 | 9,972.10 | 53.04% |
| Committee Support/Member Services | | | | | |
| 9 All committees, lay ministry, Library/Archives, Stewardship, E&L, Small Groups | 8,650.00 | 435.75 | 3,012.68 | 3,448.43 | 39.87% |
| 10 Denominational Affairs | 14,702.50 | 0.00 | 7,351.25 | 7,351.25 | 50.00% |
| Finance | | | | | |
| 11 Mortgage | 38,813.60 | 9,428.73 | 9,428.73 | 18,857.46 | 48.58% |
| 12 Insurance, Accountant, Bank fees, Paypal, CT sales tax, other | 13,000.00 | 7,997.22 | 475.75 | 8,472.97 | 65.18% |
| | | | Note: Insurance paid in full for the year | | |
| Personnel | | | | | |
| 13 Salaries (Minister, DLRE, Administrator, Directors of Music, Associate Director of Music), Hourly employees, benefits, etc. | 403,094.00 | 97,367.23 | 135,671.60 | 233,038.83 | 57.81% |
| 14 Trustees Research and Development | 1,500.00 | 287.47 | 1,064.85 | 1,352.32 | 90.15% |
| 15 Management Team Discretionary Fund (new in 2016-17) | 1,000.00 | 450.00 | 250.00 | 700.00 | 70.00% |

| | | | | | | |
|----|---|-------------------|-------------------|-------------------|-------------------|---------------|
| 16 | Music | 2,400.00 | 188.89 | 600.00 | 786.69 | 32.78% |
| | | | | | | |
| 17 | Religious Education | 6,850.00 | 816.58 | 1,234.68 | 2,051.26 | 29.95% |
| | | | | | | |
| 18 | Social Justice | 21,500.00 | 1,887.58 | 9,076.93 | 10,964.51 | 51.00% |
| | Including: | | | | | |
| | CONNECT | 1,000.00 | | | | |
| | BLUU Support | 3,500.00 | | | | |
| | | | | | | |
| 19 | Worship (Speakers, supplies, flowers, other) | 3,400.00 | 492.44 | 1,410.05 | 1,902.49 | 55.96% |
| | | | | | | |
| 20 | Capital Fund Contribution | 1,567.22 | 0.00 | | | |
| | | | | | | |
| 21 | Total Expenses | 592,460.29 | 122,664.60 | 221,707.58 | 344,372.18 | 58.13% |

| | | 2018-17 Budget | 2018-2017 Actual | 2017-18 Budget | 2017-18 Actual | 2018-18 budget | 9/31/2018 Actual | % of Budget | 2018-20 Budget MT | Comments. | |
|----|---|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|----------------|----------------------|--|----|
| | INCOME | | | | | | | | | | |
| 1 | 4000 Pledges | 465,000.00 | 448,594.93 | 461,742.00 | 472,653.98 | 445,000.00 | 345,730.75 | 77.7% | 458,000.00 | Best estimate | 1 |
| 2 | 4100 Collection Plate | | | | | | | | | Based on average of actual last 3 years discounted by 10% (account for potential drop due to Interim minister) | 2 |
| | | 25,000.00 | 25,264.25 | 25,000.00 | 23,540.30 | 25,000.00 | 16,949.50 | 67.8% | 22,500.00 | | |
| 3 | 4200 Coffee and Flower donations | 2,000.00 | 1,961.42 | 0.00 | 1,259.67 | 1,500.00 | 879.62 | 58.6% | 1,500.00 | Misc Gain/Loss now excluded. | 3 |
| | 4300 Rentals | | | | | | | | | | |
| 4 | 4310 Regular Tenant | 58,000.00 | 57,781.00 | 58,000.00 | 57,781.00 | 58,000.00 | 43,392.00 | 74.8% | 60,216.00 | FC recommendation | 4 |
| 5 | 4320 Incidental | 6,000.00 | 9,303.00 | 8,000.00 | 8,505.00 | 7,000.00 | 5,540.00 | 79.1% | 7,000.00 | FC recommendation | 5 |
| 6 | 4400 RE Income | 900.00 | 170.00 | 0.00 | 250.00 | 500.00 | 660.00 | 132.0% | 500.00 | | 6 |
| 7 | 4500 Fundraising | 16,000.00 | 16,689.37 | 21,500.00 | 19,971.11 | 18,000.00 | 13,298.94 | 73.9% | 16,000.00 | Unclear - put same as last year Reduce | 7 |
| 8 | BLUU fundraising | | | | | 3,500.00 | 3,552.00 | 101.5% | — | 2018-9 Activity only | 8 |
| 9 | CONNECT Fundraising | | | | | | | | 2,500.00 | | 9 |
| 10 | 4600 Interest | 1,500.00 | 630.01 | 500.00 | 780.64 | 1,700.00 | 1,611.56 | 94.8% | 5,200.00 | Short term investments (CDs) | 10 |
| | 4700 Restricted Funds Released | | | | | | | | | | |
| | Released from Senn Fund | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.0% | | | |
| 11 | Released from Emerson fund | | | | | | | | | Restricted fund for RE. Used to bring DRE to full time. This represents the remaining balance (could be reduced to 10,000) | 11 |
| | | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 100.0% | 0.00 | | |
| 12 | Released from Sabbatical Fund | | | | | | | | 0.00 | One time release | 12 |
| 11 | 4800 Miscellaneous Gain/Loss | | | 1,500.00 | -263.88 | 0.00 | -1,467.40 | | 0.00 | stock sales project 0? see 4200 #3 | |
| 12 | 4900 Endowment contribution (2%) | 17,461.00 | 17,461.00 | 27,000.00 | 27,289.50 | 23,827.50 | 10,000.00 | 42.0% | 30,615.68 | Increase to 3% for this year | 12 |
| 13 | Total Income | 806,881.00 | 682,864.88 | 818,242.00 | 828,787.32 | 684,027.60 | 460,148.87 | 76.8% | 604,031.88 | Total Income | 13 |
| | EXPENSES | | | | | | | | | | |
| | 5100 Facility | | | | | | | | | | |
| 16 | 5110 Utilities | 31,000.00 | 23,754.93 | 27,000.00 | 25,255.16 | 25,000.00 | 20,369.11 | 81.5% | 25,500.00 | water 15%, gas 25%, electricity 60% plus cost increase (including ~\$1600 in savings) | 16 |
| 17 | 5120 Maintenance and Repair | 9,200.00 | 7,138.74 | 9,200.00 | 7,995.51 | 7,000.00 | 10,931.10 | 156.2% | 9,000.00 | HVAC 10% Elevator maint 13% | 17 |
| 18 | 5130 Property management | 8,000.00 | 9,396.88 | 9,000.00 | 8,837.30 | 10,000.00 | 9,842.92 | 98.4% | 10,000.00 | cleaning 20%, waste removal 40%, hvac contracts 2%, elevator 10%, pest control 10% | 18 |
| 19 | 5140 Custodial Supplies | 3,500.00 | 2,665.90 | 2,700.00 | 3,065.43 | 2,700.00 | 1,890.16 | 70.0% | 2,700.00 | | 19 |
| 20 | 5150 Landscape | 11,000.00 | 9,506.78 | 10,000.00 | 10,553.50 | 11,000.00 | 9,864.10 | 89.7% | 12,000.00 | Is a gamble | 20 |
| 21 | 5160 Security/Alarm system | 3,260.00 | 3,571.84 | 3,000.00 | 2,948.76 | 3,000.00 | 3,859.52 | 128.7% | 4,000.00 | Costs increase | 21 |
| 22 | Facility total | 86,960.00 | 68,036.07 | 80,900.00 | 68,846.88 | 68,700.00 | 68,768.81 | 88.7% | 83,200.00 | | 22 |
| | 5200 Communication, Media | | | | | | | | | | |
| 24 | 5210 Office Supplies (copier paper, supplies) | 1,500.00 | 1,431.74 | 2,000.00 | 1,680.09 | 2,000.00 | 1,020.02 | 51.0% | 1,700.00 | Based on previous 12 months | 24 |
| 25 | 5220 Postage | 700.00 | 791.48 | 1,000.00 | 630.75 | 1,000.00 | 347.20 | 34.7% | 800.00 | Based on previous 12 months | 25 |
| 26 | 5230 Office service contracts (copier, Poland Spring) | 7,000.00 | 8,571.88 | 10,000.00 | 8,620.49 | 10,000.00 | 6,665.43 | 66.7% | 9,000.00 | Based on previous 12 months | 26 |
| 27 | 5240 Cable service: Internet, phone, TV, wi-fi | 3,400.00 | 3,642.24 | 3,500.00 | 4,042.69 | 4,000.00 | 2,427.88 | 60.7% | 4,000.00 | | 27 |
| 28 | 5250 Office contingency | 400.00 | 295.21 | 300.00 | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 | To be used in the case of overages or unexpected office expenses | 28 |
| 28 | 5260 Tech hosting, software, licensing | 1,500.00 | 2,611.00 | 1,800.00 | 2,308.83 | 1,800.00 | 967.51 | 53.8% | 2,000.00 | LogMeIn remote access increase | 28 |
| 29 | Communication total | 14,600.00 | 17,948.66 | 18,600.00 | 17,282.86 | 18,800.00 | 11,428.04 | 60.8% | 17,600.00 | | 29 |
| | 5300 Committee Support/Member Services | | | | | | | | | | |
| 31 | 5310 Membership Committee | 1,000.00 | 982.16 | 1,000.00 | 879.49 | 1,000.00 | 739.10 | 73.9% | 1,100.00 | Reduce | 31 |
| 32 | 5320 Covenantal Relations Committee | 2,000.00 | 1,780.03 | 1,500.00 | 1,000.00 | 1,500.00 | 0.00 | 0.0% | 1,500.00 | Have \$685 in fund, keep for future engagements that MAY be required. | 32 |
| 33 | 5330 Sunday Morning Team | 2,000.00 | 1,702.03 | 1,800.00 | 1,844.55 | 1,800.00 | 1,317.33 | 73.2% | 1,500.00 | Won't need as many supplies to due kitchen renovation | 33 |
| 34 | 5340 Stewardship/Canvass | 2,000.00 | 1,637.82 | 1,800.00 | 1,072.72 | 1,800.00 | 372.87 | 20.7% | 1,500.00 | | 34 |
| 35 | 5350 Endowment & Legacies | 2,000.00 | 1,250.75 | 1,500.00 | 1,842.30 | 2,000.00 | 1,007.00 | 50.4% | 2,000.00 | | 35 |
| 36 | 5360 Small Groups | 300.00 | | 150.00 | 0.00 | 150.00 | 0.00 | 0.0% | 150.00 | | 36 |
| 37 | 5370 Library/Archives | 245.00 | 210.89 | 200.00 | 131.50 | 200.00 | | 25.84 | 200.00 | | 37 |
| | Search Committee | | | | | | | | 10,000.00 | Allocation by BoT for MSC Search Committee | |

| | | 2016-17 Budget | 2016-2017 Actual | 2017-18 Budget | 2017-18 Actual | 2018-19 budget | 3/31/2018 Actual | % of Budget | 2018-20 Budget Mt | Comments. | | |
|----|------|---|---------------------|-------------------|----------------|-------------------|---------------------|----------------|----------------------|------------|--|----|
| 38 | 5380 | Lay Ministry Team | 200.00 | 200.00 | 200.00 | 0.00 | 200.00 | 148.00 | 74.0% | 200.00 | | 38 |
| 39 | | Committee/Member Services total | 8,746.00 | 7,783.83 | 8,160.00 | 8,770.68 | 8,860.00 | 3,810.14 | 41.7% | 18,160.00 | | 39 |
| 40 | 5400 | Denominational Affairs | | | | | | | | | | 40 |
| 41 | 5410 | UUA Program Fund 2018-19 request now based on total income | 17,760.00 | 17,760.00 | 19,560.00 | 19,560.00 | | 7,351.25 | | 17,800.80 | 50% of projected full 2019-20 request of \$29,568 | 41 |
| 42 | 5420 | New England Region (\$22/mem) | 6,512.00 | 6,512.00 | 7,172.00 | 7,172.00 | | 0.00 | | | Included in amount above | 42 |
| 43 | | Denom. Affairs total | 24,272.00 | 24,272.00 | 26,732.00 | 26,732.00 | 14,702.60 | 7,361.25 | 60.0% | 17,800.80 | | 43 |
| 44 | 5500 | Finance | | | | | | | | | | 44 |
| 45 | 5510 | Mortgage | 85,100.00 | 82,869.61 | 85,234.00 | 84,931.07 | 38,813.80 | 28,286.19 | 72.9% | 37,114.93 | Payback of \$440,000 to Endowment. | 45 |
| 46 | 5520 | Insurance | 7,900.00 | 7,790.00 | 7,900.00 | 7,791.00 | 7,900.00 | 7,253.00 | 91.8% | 7,500.00 | | 46 |
| 47 | 5530 | Accountant's Review | 4,350.00 | 3,500.00 | 3,500.00 | 3,600.00 | 3,600.00 | 3,700.00 | 102.8% | 3,700.00 | | 47 |
| 48 | 5540 | EFT (VANCO) Fees | | | | | | | | | Increased usage, increased fees. If USNH continues to pay for fees, this may go up. | 48 |
| 49 | 5550 | Roof loan interest | 270.00 | 526.47 | 270.00 | 432.50 | 400.00 | 175.91 | 44.0% | 400.00 | Roof Loans repaid 12/31/2017 | 49 |
| 49 | 5560 | Bank fees | 600.00 | | 0.00 | 900.00 | 0.00 | | 0.0% | | no mortgage fees | 49 |
| 50 | 5570 | Paypal Fees (~3.0% of contrib using paypal) | | -138.83 | | 96.02 | 200.00 | 50.00 | 25.0% | | | 50 |
| 51 | 5570 | CT Sales Tax | 600.00 | 524.60 | 500.00 | 511.95 | 600.00 | 355.17 | 59.2% | 500.00 | If USNH continues to pay for fees, this may go up. If account is updated so donor picks up fees, this will go down. Proposal - fees for pledges (USNH absorbs), fees for fundraising activities (donor absorbs). | 51 |
| 52 | 5580 | Merrill Edge sales commission | 250.00 | 133.35 | 250.00 | 285.82 | 250.00 | 193.00 | 77.2% | 250.00 | | 52 |
| 53 | 5590 | Financial Affairs - Other | 0.00 | 35.37 | 50.00 | 28.69 | 50.00 | 91.39 | 182.8% | | Fees associated with stock donations | 53 |
| 53 | | Finance total | 98,670.00 | 86,840.67 | 87,704.00 | 88,677.06 | 61,813.80 | 40,168.98 | 77.5% | 60,484.93 | | 53 |
| 54 | 5600 | Personnel | | | | | | | | | | 54 |
| 55 | 5610 | Salaries (Minister, DLRE, Administrator, Directors of Music, Associate Director of Music) | 249,370.00 | 239,085.27 | 243,640.00 | 241,164.66 | 249,010.80 | 186,758.10 | 75.0% | 255,512.35 | 1.8% COLA for employees with more than 1 year service | 55 |
| 56 | 5620 | Hourly Wages (Seaton, Membership Coordinator, Hospitality Coordinator, Child Care) | 27,110.00 | 31,799.89 | 35,346.00 | 34,626.40 | 43,704.29 | 28,326.44 | 64.8% | 42,097.81 | 1.8% COLA | 56 |
| 57 | 5625 | Contractor (Bookkeeping Services) | 12,000.00 | 11,456.25 | 12,000.00 | 12,093.75 | 14,250.00 | 10,687.50 | 75.0% | 14,250.00 | | 57 |
| 58 | 5630 | Medical Insurance (Minister, DLRE, Administrator, Seaton) | 24,247.00 | 22,978.87 | 26,659.00 | 23,781.47 | 24,970.49 | 18,734.30 | 75.0% | 38,818.50 | 10% increase midway through year + Interim Minister | 58 |
| 59 | 5640 | Other Insurance (dental, disability, workers comp, life) | 7,366.00 | 7,138.84 | 8,149.00 | 7,724.60 | 8,460.69 | 6,850.01 | 81.0% | 8,594.30 | | 59 |
| 60 | 5650 | Federal Insurance Contributions Act (FICA) Tax | 20,878.00 | 19,178.55 | 21,342.00 | 20,206.32 | 22,392.70 | 15,476.32 | 69.1% | 22,767.18 | 7.65% of salary total | 60 |
| 61 | 5660 | Pensions (Minister, DLRE, Administrator, Seaton) | 21,352.00 | 21,855.84 | 22,898.00 | 22,622.15 | 23,405.20 | 17,615.17 | 75.3% | 24,028.43 | 10% of eligible salaries | 61 |
| 62 | 5670 | Payroll service, admin fees, etc | 3,000.00 | 2,601.28 | 3,000.00 | 2,766.28 | 3,200.00 | 1,758.12 | 54.9% | 3,200.00 | | 62 |
| 63 | 5680 | Professional Expense Accounts (Minister, DLRE, Administrator, Director of Music) | 13,600.00 | 12,585.51 | 13,700.00 | 11,730.11 | 13,700.00 | 7,978.88 | 58.2% | 15,365.00 | Taken from Personnel 2019-2020 Proposal | 63 |
| 64 | | Personnel total | 378,823.00 | 388,680.30 | 388,734.00 | 376,716.74 | 403,084.18 | 284,184.84 | 73.0% | 424,833.68 | 1.6% Cola added \$3,809. | 64 |
| 65 | 5700 | Trustees Research and Development | 3,000.00 | 275.00 | 500.00 | 582.81 | 1,500.00 | 1,362.82 | 90.2% | 1,500.00 | | 65 |
| 66 | | | | | | | | | | | | 66 |
| 67 | 5710 | Management Team Discretionary Fund (new in 2018-17) | 3,000.00 | 1,951.99 | 1,000.00 | 200.00 | 1,000.00 | 700.00 | 70.0% | 1,000.00 | | 67 |
| 68 | 6100 | Musio | | | | | | | | | | 68 |
| 69 | | Music Dir-Training,Conference | 0.00 | | | | | | | | | 69 |
| 70 | 6110 | Paid instrumentalists | 1,000.00 | 550.00 | 1,150.00 | 0.00 | 1,150.00 | 100.00 | 8.7% | 500.00 | Propose to use Music Fund for balance | 70 |

| | | 2018-17 Budget | 2018-2017 Actual | 2017-18 Budget | 2017-18 Actual | 2018-19 budget | 3/31/2019 Actual | % of Budget | 2018-20 Budget MT | Comments. | |
|-----|------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|----------------|----------------------|---|-----|
| 71 | 6120 | 300.00 | 150.00 | | | 0.00 | 0.00 | 0.0% | --- | | 71 |
| 72 | 6130 | 800.00 | 486.43 | 500.00 | 1,940.79 | 500.00 | 186.69 | 37.3% | 500.00 | | 72 |
| 73 | 6140 | 750.00 | 1,281.00 | 700.00 | 375.00 | 700.00 | 500.00 | 71.4% | 700.00 | | 73 |
| 74 | 6150 | 200.00 | 81.00 | 100.00 | 50.00 | 100.00 | 0.00 | 0.0% | 100.00 | | 74 |
| 75 | | 3,650.00 | 2,648.43 | 2,400.00 | 2,386.79 | 2,400.00 | 788.68 | 32.1% | 1,800.00 | | 75 |
| 76 | 6200 | | | | | | | | | | 76 |
| 77 | 6201 | 1,300.00 | 1,088.27 | 1,300.00 | 1,132.21 | 1,300.00 | 597.47 | 46.0% | 1,200.00 | | 77 |
| 78 | 6202 | 500.00 | 302.97 | 400.00 | 422.04 | 400.00 | 31.29 | 7.8% | 400.00 | | 78 |
| 79 | 6203 | 300.00 | 300.00 | 300.00 | 337.69 | 300.00 | 300.00 | 100.0% | 300.00 | | 79 |
| 80 | 6204 | 1,200.00 | 897.30 | 1,200.00 | 1,011.48 | 1,200.00 | 637.52 | 53.1% | 1,200.00 | | 80 |
| 81 | 6205 | 800.00 | 580.10 | 700.00 | 429.87 | 700.00 | 334.43 | 47.8% | 700.00 | | 81 |
| 82 | 6206 | 750.00 | 537.86 | 500.00 | 392.03 | 500.00 | 238.34 | 47.7% | 500.00 | | 82 |
| 83 | 6207 | 300.00 | 0.00 | 150.00 | 36.00 | 150.00 | 173.00 | 115.3% | 200.00 | | 83 |
| 84 | 6208 | 1,500.00 | 1,501.15 | 500.00 | 400.00 | 500.00 | 504.67 | 100.9% | 500.00 | | 84 |
| 85 | 6209 | 1,500.00 | 1,500.00 | 1,500.00 | 1,500.00 | 1,800.00 | 0.00 | 0.0% | 1,800.00 | | 85 |
| 86 | | 8,150.00 | 8,707.86 | 8,650.00 | 6,881.32 | 8,650.00 | 2,818.72 | 41.1% | 8,800.00 | | 86 |
| 87 | 6300 | | | | | | | | 15,000.00 | Allocation (other than CONECT determined by SJ Network) | 87 |
| 88 | 6301 | 600.00 | 569.04 | 450.00 | 449.97 | 500.00 | 666.66 | 133.3% | | | 88 |
| 89 | 6302 | 700.00 | 700.00 | 400.00 | 526.94 | 400.00 | 400.00 | 100.0% | | | 89 |
| 90 | 6303 | 650.00 | 650.00 | 650.00 | 650.00 | 500.00 | 40.59 | 8.1% | | | 90 |
| 91 | 6304 | 1,000.00 | 1,000.35 | 1,000.00 | 1,017.29 | 1,100.00 | 785.63 | 71.4% | | | 91 |
| 92 | 6305 | 1,450.00 | 1,387.37 | 1,300.00 | 1,353.59 | 1,400.00 | 778.80 | 55.6% | | | 92 |
| 93 | 6306 | 200.00 | 141.47 | 200.00 | 190.00 | 635.00 | 438.19 | 69.0% | | | 93 |
| 94 | 6307 | 600.00 | 516.52 | 400.00 | 227.05 | 365.00 | 0.00 | 0.0% | | | 94 |
| 95 | 6308 | 9,500.00 | 9,499.62 | 9,000.00 | 8,990.00 | 10,000.00 | 6,275.21 | 62.8% | | | 95 |
| 96 | 6309 | 400.00 | 0.00 | 570.00 | 123.29 | 250.00 | | 0.0% | | | 96 |
| 97 | 6310 | 600.00 | 598.47 | 350.00 | 350.00 | 350.00 | | 0.0% | | | 97 |
| 98 | 6311 | 300.00 | 300.00 | 650.00 | 447.09 | 500.00 | | 0.0% | | | 98 |
| 99 | 6312 | | | 400.00 | 420.90 | 500.00 | 175.03 | 35.0% | | | 99 |
| 100 | 6300 | | 237.16 | 550.00 | 550.00 | 500.00 | 1,100.00 | 220.0% | | | 100 |
| 101 | 6313 | | | | | 1,000.00 | 1,000.00 | 100.0% | 7,000.00 | | 101 |
| 102 | | 18,000.00 | 16,600.00 | 18,000.00 | 16,284.12 | 18,000.00 | 11,880.11 | 64.8% | 22,000.00 | Excluding CONECT SJ is down \$2000 | 102 |
| 103 | | | | | | 3,662.00 | 3,662.00 | 101.5% | --- | 2018-2019 only | 103 |
| 104 | 6400 | | | | | | | | | | 104 |
| 105 | 6410 | 2,400.00 | 1,481.00 | 2,000.00 | 1,504.00 | 1,500.00 | 944.25 | 63.0% | 1,500.00 | | 105 |
| 106 | 6420 | 400.00 | 45.34 | 400.00 | 393.30 | 400.00 | 55.98 | 14.0% | 400.00 | | 106 |
| 107 | 6430 | 1,500.00 | 2,105.65 | 1,000.00 | 1,746.70 | 1,500.00 | 1,202.26 | 80.2% | 1,950.00 | | 107 |
| 108 | 6400 | | 516.96 | | | | 150.00 | | | \$300 request for Soul Matter Subscription | 108 |
| 109 | | 4,300.00 | 4,148.86 | 3,400.00 | 3,844.00 | 3,400.00 | 2,362.48 | 68.2% | 3,860.00 | | 109 |
| 110 | | | | | | 1,687.22 | 0.00 | 0.0% | 640.00 | Calculated to produce deficit equal to Funds below | 110 |
| 111 | | 830,170.00 | 801,187.19 | 828,720.00 | 812,473.80 | 884,027.60 | 438,711.17 | 73.6% | 828,238.33 | Total Expenses | 111 |



Net Assets \$299,468 6/30/2018

