

**Unitarian Universalist Church of Nashua, NH (UUCN)
Meeting of the Board of Trustees**

May 12, 2022

Meeting held virtually due to COVID-19

Final Minutes by Jodie K. Holway, Clerk of the Board of Trustees

Reviewed by Andy Capen, Lindsey Hedrick, Burns Fisher, Victoria Agnew

Meeting Attendees: Victoria Agnew, Caro Barschow, Andy Capen, Burns Fisher, Roy Goodman, Lindsey Hedrick (Vice President), Jodie K. Holway (Clerk), Rev. Allison Palm

Excused: Cecile Bonvouloir, Lindsey Sylvester (Treasurer), Brenna Woods (President)

Agenda: see Appendix A

1. **Chalice lighting and storytelling** about meeting the congregation, by Caro Barschow
 - a. Last Sunday's sermon told the story of Caro's call to internship with UU Nashua
 - i. They had a life-changing injury in late teens
 1. Before healed, lived with daily pain for seven years until age 24
 2. This made them lean on compassion strongly for self and others
 3. Opened them up to career change, to early childhood education
 - ii. Caro got to know UU Nashua during their recovery from a concussion
 1. Felt a lot of warmth coming their way
 2. Seek to foster belonging, connection, compassion - found it here
 - iii. January 2021 met with our the internship committee over zoom
 1. That day, Caro was feeling quite sick and tried to reschedule
 2. Unable to reschedule, but the interview ended up being very meaningful even though unorthodox attitude that day
 3. They loved this experience, answering the interview questions honestly from the heart, not worrying about impressing anyone
 - iii. Then when they were offered the internship after we'd really seen them honestly, they had confidence that they'll be successful here!
2. **Minister's Report to the Board**, Rev. Allison (*see Appendix B*)
 - a. Interfaith Passover seder was great!, on zoom with breakouts, beautiful music
 - b. Greeley Park picnic for our congregation coming up Sunday June 12
 - i. Invite everyone to go there after services, enjoy each others' company
 - ii. Crew of people are planning it, sandwiches will be provided
 - c. We'll participate in Nashua Pride event, fellowship team is going all-out that day
 - d. This sunday June 15th, we'll host a festive fellowship hour outside
 - i. Partially to welcome Sadie back from sabbatical
 - ii. Also the Opportunity Fair, inviting people to get involved in church life
 - e. Current expenses, interpretation

- i. Expense line for Property may go over 105% of last year - this is due to old boiler, several large expenditures - but we will stay balanced overall
3. **Budget Topic**, Rev. Allison (see Appendix C)
- a. Earnestly working to propose a balanced budget for 2022-23
 - i. Three options presented by Rev. Allison to the Board tonight
 - b. Version #2 of budget relies on staff raises being lower than ideally desired
 - i. We especially don't like underpaying our Minister for yet another year
 - c. Version #2 currently is the best, even though it shows a small \$2600 deficit
 - i. This year's surplus is likely to fix this small gap
 - 1. Don't know if this exists yet, still a few months left in this year
 - ii. Or we could balance by making some ambitious changes to other lines
 - 1. E.g. increase our fundraising goals, which sometimes happens, except we're about to start a Capital Campaign this year
 - 2. E.g. expect more in rental fees in the fall, like pre-pandemic level
 - 3. E.g. ask preschool to contribute more: but they just finalized their own budget, but next time might be able to afford another \$1-2K
 - iii. Or can increase the % taken out of endowment, e.g. 4.75% not 4.5%
 - 1. But this isn't sustainable - then we'd need to do this each year
 - iv. Agreed that Rev. Allison will tweak the second budget option as she sees fit, to balance this version of the budget.
 - d. Possibly could distribute any 2022 budget-surplus money to the staff
 - i. This would feel better even though raises are small
 - e. **MOTION** to pass the amended version #2 as the balanced budget for 2022-23
MOVED by Burns Fisher, **SECOND** by Roy Goodman, **PASSES**
 - f. Final notes from Rev. Allison
 - i. She'll present this at Annual Meeting next month and its prep session
 - ii. We're doing well, especially compared to other churches
 - 1. Others have been hit by pandemic and devalued in the world
 - 2. Some are reducing staff and drawing down their endowment
 - 3. By contrast, we are in a good secure position
 - iii. About 10-15 years ago we decided to start pushing Stewardship and stop drawing down the endowment, those efforts are paying off, we're sustainable today!
4. **Endowment Committee**, Roy Goodman
- a. This committee visited the IFC with proposals
 - i. Overall IFC is happy that someone is revisiting this policy, happy with the direction we're going
 - ii. IFC gave them good feedback, which made them adjust the policy
 - b. Biggest concern was related to Cemetery Association
 - i. Original draft suggested that we control the Cemetery's money
 - ii. No, They do have the right to do whatever they want with it -

- c. So the team reworded: if Cemetery decides to invest like the Church, it'll follow UU investing principles etc. but they have the authority to decide Funds that are restricted by how they're invested
 - i. Committee clarified that we'll discourage future restricted funds
 - ii. Just like discouraging future funds with restrictions on how to spend
 - d. Roy still needs to get confirmation from UU CEF
 - i. This answer probably won't change the policy but this is a small holdup in finalizing everything
 - e. Then it'll be ready
 - i. Will ask Board to approve it in June monthly meeting
 - ii. Will discuss at Annual Meeting Prep Session (aka Budget & Brownies)
 - iii. Congregation doesn't need to vote, policies are owned by the Board
 - 1. Brenna Woods will refer to this hard work in President's Report
 - iv. Final revisions won't yet be posted on website by Annual Meeting
 - 1. But we can print a few copies of the nearly-ready draft
- 5. Monitoring Committee, cont'd, Lindsey Hedrick**
- a. Reminder, this committee has reviewed the Executive Limitations
 - i. Under our form of Policy-based Governance, our Executive Director can do anything that isn't mentioned/prohibited here
 - b. Final review for the larger board of Policy E and F
 - i. Both now have many fewer bullet points, for which the ED is expected to report compliance, several times a year - so they need to have impact
 - c. Policy E, Financial Planning and Budgeting
 - i. Any comments about these revisions? No, it looks fine.
 - d. Policy F: Financial Condition and Management: any comments?
 - i. Comment on points 3 and 4, signing authority \$4,999. spending limit
 - 1. In the early pandemic we got board approval to circumvent this limit, so nobody had to physically go sign checks etc.
 - 2. Instead, they could spend more upon notifying the President
 - 3. This limbo is still ongoing, thus it was in the Minister's report right now, in anticipation of these new policies
 - 4. President and Treasurer can sign for over \$5K, this rule is unchanged, and updating to give the Admin the same limit
 - ii. Point 3 says no conflict of interest - does this apply to points 5 and 6?
 - 1. Yes it does, and anyway it doesn't need to explicitly say so
 - 2. The Board can already ask to examine these multiple bids
 - iii. Point 14 about Building Maintenance Fund, simplified a bit more
 - 1. This part of the policy wasn't interpreted in Rev. Allison's recent Board report because she was working from an old version while the website had this more recently-added content
 - iv. No further comments: this last policy looks fine, and we're done

6. Building Our Vision Timeline, Rev. Allison

- a. Consultant Mark Ewert will guide us through this, he provided us a checklist
 - i. We've successfully moved through a lot of these steps already!
- b. Current item: Build three different building/renovation plans
 - i. Each of these must include general costs
 - ii. Each must include details of what needs to be fixed, some plans more ambitious than others"
 - iii. Developing the preliminary "case for support"
 - iv. Want most people in the congregation to be in one or another of the groups
- c. Greatly helped by the large number of people on various Task Forces
 - i. Ideally want most congregants to be in one or more of these groups
- d. Aiming to hold a vote on all the three proposals in mid-November
 - i. Hope to get resounding support in a Yes vote
 - ii. The vote would endorse all three overlapping plans, then we'll do one or two or all three of them depending on how much money we raise
 - iii. And then use that momentum to go into the capital raising!
- e. Feasibility study to be conducted by Mark Ewert with us
 - i. Goal is to extrapolate from meeting with a few households early Dec.
 - ii. Decide whether the congregation is ready to leap in and raise money
- f. Then we'd need another congregational vote to actually launch the campaign
 - i. Bylaws require 6 weeks lead-time for any meeting to be announced
 - ii. Here's where the right sized plan gets chosen: as the campaign's target
- g. Two months to launch the campaign PLUS the annual pledge drive - so in April
 - i. Just a little later for budgeting and everything to create annual budget
 - ii. Or if this is too tight, may need to wait a whole year to start campaign
- h. Note the Board's role for these upcoming meetings:
 - i. Calls the congregation-wide meetings and runs them
 - ii. Looks at feasibility study by the professional, decides what to do
 - iii. Board must be/stay involved in the Capital Campaign after it launches
 1. Even though other teams run the CC/stewardship and BoV

7. Annual Meeting Technical Run-Through, Brenna Woods

- a. Tech Team with Board must assemble, practice, and work hard
 - i. Agreed this will be our first multiplatform congregation-wide meeting
 - ii. Thus it's all hands on deck, need help from everyone on the Board
 - iii. Will schedule a meeting for Tech Team to train the Board
- b. Agenda/schedule for the pre-annual meeting information review
 - i. Need catchier name - thanks to Covid, it's no longer Budget & Brownies
 - ii. Next Sun on 22nd 11:30-1 pm, allocate 30 mins for each of:
 1. Budget by Rev. Allison
 2. Land Acknowledgement by Jess Woods and others
 3. Endowment policy update by Burns Fisher

- iii. Hold it in the sanctuary, so it can be online too
 - 1. Info will be posted online, people can view on their own tablets
 - 2. Budget PPT is really simplified into chart, this will project fine
 - c. Agenda for Annual Meeting - Board is supposed to vote on it
 - i. Will do that next week via email
- 8. General Assembly Delegate Vote, Lindsey Hedrick**
- a. Good news: we finally have enough delegates, total 10ish attendees
 - i. This includes Rev. Allison, Sadie, and a couple non-delegates
 - b. Will have 6 total delegates: four in-person, two will attend online
 - i. Laurie Goodman
 - ii. Megan holmes
 - iii. Kim Steele
 - iv. Kevin Ross-Emery
 - v. Karen Thomas
 - vi. Craig Thomas
 - c. **MOTION** to approve this slate of delegates
MOVED by Roy Goodman, **SECOND** by Andy Capen, **PASSES**
 - d. Big thank-you to VP Lindsey H. for all the work to get this slate
- 9. Check-Out and Closing Words**

Appendix A: Agenda

Appendix B: Minister's Report to the Board

Appendix C: Proposed budget for 2022-23

Agenda

Board of Trustees, Unitarian-Universalist Church of Nashua

May 12, 2022 6:30 pm

- 6:30 (15) Check in**
- 6:45 (5) Chalice Lighting: Caro's Story**
- 6:50 (10) Follow Up Story Telling (Everyone)**
- 7:00 (5) Consent Agenda (Brenna)**
 - Check in on April minutes?
- 7:05 (20) Board Report (Allison)**
- 7:25 (30) Budget (Allison)**
- 7:55 (5) Break**
- 8:00 (20) Endowment Committee (Burns)**
- 8:20 (20) Monitoring Committee (Lindsey H.)**
- 8:40 (10) BOV Timeline (Allison)**
- 8:50 (10) Annual Meeting – Tech Run Through (Brenna)**
- 9:00 (5) Delegate Vote (Lindsey)**
- 9:05 Check Out and Closing Words (Brenna & Allison)**

Minister's Report to the Board of Trustees
Rev. Allison Palm
UU Church of Nashua, NH
May 10, 2022
Covering April 13-May 10, 2022

Our big worship focus right now is getting ready for Summer Services. I held my first of three Summer Worship Workshops on April 24. We have a great crew who will be leading service this summer! We are also working on getting things set up tech-wise, including recruiting a bigger tech team to cover all the roles. We have lots of our annual traditions coming up in worship, including child dedications this Sunday, Bridging on June 5 and Flower Communion and a New Member Welcome on June 12.

The last set of Faith Formation Workshops are coming up on May 22. They may try a multiplatform workshop, with kids in person and online participating in the same activity. Faith Formation Family Hour was very sparsely attended this month – there has been decreasing interest since workshops started to be offered in person. WE'VE only managed to have enough staff for our Kid's Worship Room to be open for two Sundays, but we have had helpers in the Family Corner, and hope we can manage a couple more Sundays with the Room open before the end of the year.

The Renewal of Welcoming Congregation Team is holding a Gender 101 workshop on May 15. They are also working on plans for Pride month, including a Sunday service and participation in Nashua Pride as a congregation. The "Widening the Circle of Concern" study group shared their recommendations at last Sunday's service. I shared those with the Board last month. I am working with some folks from the Immigrant Solidarity Network to try to organize a Faith Rooted Immigration Town Hall with our Congressional delegation in June. I will be attending a meeting of faith leaders with Planned Parenthood NH next week to hear more about their strategy in the wake of the SCOTUS news from last week.

We are planning an end of year picnic on June 12 at Greeley Park. I hope it will be a joyful way to mark the end of the church year and be together!

It is the time of year when we do a lot of recruiting for next year and everyone seems to be struggling a bit to fill roles. I think there is still a lot of exhaustion and uncertainty from these 2+ years of pandemic. We are planning a Team/Committee Opportunity Fair to coincide with our Welcome Back for Sadie this Sunday and hope that might be fruitful.

The Building Our Vision Team has launched 5 task forces to work with our architects on more specifics in the building plans. They began meeting last week. I am going to be sharing more with the Board this month about their timeline going forward.

We are beginning to plan for staff evaluations. These will all be completed by June 30. We have had to figure out coverage for a couple of staff members who had Covid this month. Lots of gratitude to our choir for going with the flow and to Scott Campbell for filling in for our Sexton for a few days. We are all getting excited for Sadie's return from sabbatical this Sunday. The

sabbatical co-chairs have great plans for welcoming her back, and the staff has talked about how to get her back up to speed in the first couple of weeks. I am digging in on planning for my sabbatical this month, including working on recruiting Sabbatical Co-chairs for my time away. I will share my full coverage plans with the Board next month.

Professional Development/Collegial Connection

- Weekly support and collaboration calls with Nashua area clergy
- UUMA New Hampshire cluster meeting
- Work on Rituals Book, including 2 calls with Skinner House

Community/Social Justice Activities

- 2 New Hampshire Council of Churches meetings
- Nashua Area Interfaith Council meeting
- Immigrant Solidarity Network monthly meeting
- GSOP clergy caucus planning call
- Helped to host an Interfaith Justice Seder

Children's Winter Garden with White Wing School

- Registration continues to go well for next year. The school is basically full, and there are waiting lists for some classes. Camp registrations are particularly strong this year, with almost twice as many kids signed up for the two weeks of camps as usual
- The Board has approved next year's budget.
- Chris is continuing to work on hiring for the fall. The one teacher who is leaving has been replaced but there is still a need for coverage for one teacher's parental leave.
- I read to the kids again last month.
- They have had to manage a couple of Covid exposures this month, but only need to shut down for one day. They have been having kids test before coming back.

Minister's Schedule

- I am on until my sabbatical begins on July 1

Income and Expense Report as of 5-10-2022

See attached "May 2022 Financials" for full report. We are 86% of the way through this year. Income is a little ahead at 89%. Expenses are right on track at 85% We are currently running a \$23,000 surplus.

Monitoring Report on Policy F: Financial Condition and Management

Policy language is in italics. Interpretations, Data, and Statements of Compliance are in regular font.

With respect to the Church's actual, ongoing financial condition and activities, the Executive Director shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures and income from the annual budget approved by the Congregation or Board priorities established in the Ends Policies.

Interpretation: This policy is interpreted to mean that:

1. The church should not be in danger of running out of money to cover expenses and financial planning goals.
2. The actual income received and money spent should be in line with the budget approved at the Annual Meeting each year in June. "Material deviation" is interpreted to mean that expenses do not exceed 105% of each budget line item approved by the congregation. The budget set each year should allocate expenses in a way that will use the financial resources of the church to further the Mission and Ends of the congregation.

Data: Our current checking account balance (minus reserve funds) is about \$130,000. This is enough for nearly three months of regular operating expenses. It is possible that the Property line in the budget will exceed 105% this year, but I anticipate it will be balanced out by other budget lines that come in under budget.

Statement of Compliance: I report compliance

Accordingly, the Executive Director shall not:

1. *Shift, adjust or reassign any budget lines or categories to other purposes exceeding 2% of the total budget during the fiscal year without the agreement of the Board.*
2. *Shift, adjust or reassign any budget lines or categories to other purposes exceeding \$2000 for a single purpose without notifying the Board.*

Interpretation: If there is a need to shift more than \$2000 from any one budget line to another, the Executive Director will inform the Board that the shift has occurred. If there is a need to shift more than 2% of the total budget between categories, the Executive Director will get the approval of the Board before making the adjustment.

Data: There have not yet been any adjustments made to the budget this fiscal year.

Statement of Compliance: I report compliance.

3. *Operate without written policies guiding the prudent investment of Church operating reserve funds as described in Policy E-3 & 4 above.*

Interpretation: There should be a written policy about where Church operating reserve funds are held.

Data: Currently, we keep our operating reserves in our checking account. There is no written policy about those funds.

Statement of Compliance: I report non-compliance. This policy is on the list of financial policies to be developed.

4. *Operate without adequate accounting controls and procedures that are maintained and documented;*

Interpretation: There should be written policies for all of our accounting procedures that follow standard accounting practices and ensure that there are adequate checks built into our procedures.

Data: We have very few written accounting policies and procedures.

Statement of Compliance: I report non-compliance. This is something that the staff could definitely use support with. With the lack of guidance that we expected from the Financial Review and the amount of staff turnover we have had in the last year, it has not been something we have found the capacity for.

5. *Allow annual operating expenses to exceed 105% of the budget without the agreement of the Board;*

Interpretation: Total annual operating expenses should not be more than 105% of the total operating expenses budgeted unless the Board of Trustees agrees to the additional expenditure.

Data: It is possible that the Property line in the budget will exceed 105% this year, but I anticipate it will be balanced out by other budget lines that come in under budget.

Statement of Compliance: I report compliance

6. *Have signature authority for checks greater than \$4,999.99 and at no time shall they sign checks to themselves, relatives closer than first cousins, or parties with a conflict of interest.*
7. *Delegate signature authority to anyone other than a permanently hired Church Administrator who shall not have signature authority for checks greater than \$1,999.99 and at no time shall they sign checks to themselves, relatives closer than first cousins, or parties with a conflict of interest;*

Interpretation: The Executive should not sign any checks for greater than \$4,999.99. The Executive may delegate signature authority to the Church Administrator as long as they are in a permanent position and do not sign checks greater than \$1,999.99. Neither the Executive or the Church Administrator should sign checks of any amount that are written out to themselves, a member of their immediate family or someone with whom they have an identifies conflict of interest.

Data: If Ericka ever does have to sign a check over her limit, she sends an email to me and Brenna and I keep that as a record. Beyond those that Ericka has informed us about, she has not signed anything over \$2000. I signed one check over my limit, which I informed both Brenna and Lindsey Sylvester about.

Statement of Compliance: I report compliance.

8. *Assume any long-term indebtedness without Board approval;*

Interpretation: The church should not take on any loans or other debts that last longer than six months unless the debt is approved by the Board.

Data: We have no current debts that qualify as “long-term.”

Statement of Compliance: I report compliance

9. *Undertake transactions exceeding \$10,000 without seeking multiple bids or cost comparisons;*

Interpretation: Any team or staff member of the church who is making a purchase or entering into a contract on behalf of the church that exceeds \$10,000 should obtain at least 2 bids or compare prices from at least 2 suppliers before making the purchase or entering in to the contract.

Data: Since July 1, 2021, the church has entered into only one contract that exceeds this amount. That contract is with our architect. The Building Our Vision Team received proposals from 6 firms and interviewed four firms to make this decision.

Statement of Compliance: I report compliance

10. *Enter into any purchase or service contract exceeding \$25,000 without prior Board approval;*

Interpretation: Any purchase or service contract that exceeds \$25,000 must be approved by the Board of Trustees.

Data: Since July 1, 2021, the church has not entered into any contracts that exceed \$25,000.

Statement of Compliance: I report compliance

11. *Acquire, encumber, or dispose of real property without prior Board approval;*

Interpretation: Any purchase or sale of land or buildings must be approved by the Board of Trustees.

Data: Since July 1, 2021, the church has not purchased or sold any land or buildings.

Statement of Compliance: I report compliance

12. *Spend or borrow Endowment funds without prior Board approval; or*

13. *Plan for annual Endowment outlays of more than the "prudent withdrawal amount" percentage, as determined by the Board, of the Endowment fund balance.*

Interpretation: The Board must approve the withdrawal of any Endowment funds. The annual budget approved by the Board and voted on by the congregation serves as blanket Board approval to withdraw any Endowment funds indicated in that budget. The proposed budget each year should not include income from the Endowment funds that exceeds the prudent withdrawal amount recommended by the Invested Funds Committee, unless approved by the Board.

Data: The Unrestricted Endowment withdrawal included in the FY22 budget is the amount recommended by the Invested Funds Committee. The FY22 budget was approved by the Board in May 2021 and voted on by the congregation in June 2021. We have not withdrawn any funds in excess of what was budgeted. The restricted funds withdrawn were no more than the prudent withdrawal amount recommended by the Invested Funds Committee.

Statement of Compliance: I report compliance

Unitarian Universalist Church of Nashua

Budget vs. Actuals: FY 2022 - FY22 P&L

July 2021 - June 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
100 Questions	179.05		179.05	
Endowment	152,577.74	164,047.00	-11,469.26	93.01 %
Fundraisers	4,915.92	6,000.00	-1,084.08	81.93 %
Other Income	2,120.91		2,120.91	
Outreach Collections	27,308.57	35,000.00	-7,691.43	78.02 %
Pledges	320,499.14	353,000.00	-32,500.86	90.79 %
Preschool Contribution	24,000.00	30,000.00	-6,000.00	80.00 %
User Fees	790.00	6,000.00	-5,210.00	13.17 %
Total Revenue	\$532,391.33	\$594,047.00	\$ -61,655.67	89.62 %
GROSS PROFIT	\$532,391.33	\$594,047.00	\$ -61,655.67	89.62 %
Expenditures				
EXPENSES				
OPERATIONS				
ADMINISTRATION	28,370.08	31,150.00	-2,779.92	91.08 %
COMMUNICATIONS	1,062.58	1,300.00	-237.42	81.74 %
DENOMINATION	25,920.00	25,920.00	0.00	100.00 %
PROPERTY	97,587.50	99,150.00	-1,562.50	98.42 %
STEWARDSHIP	943.36	2,000.00	-1,056.64	47.17 %
Total OPERATIONS	153,883.52	159,520.00	-5,636.48	96.47 %
PROGRAMS				
BOARD EXPENSES	89.40	1,000.00	-910.60	8.94 %
FAITH FORMATION	3,598.72	4,700.00	-1,101.28	76.57 %
LEADERSHIP DEVELOPMENT		300.00	-300.00	
MEMBERSHIP	1,231.33	2,000.00	-768.67	61.57 %
MUSIC & WORSHIP	2,025.38	8,430.00	-6,404.62	24.03 %
SOCIAL JUSTICE	28,565.06	39,950.00	-11,384.94	71.50 %
Total PROGRAMS	35,509.89	56,380.00	-20,870.11	62.98 %
STAFF				
ADMINISTRATIVE STAFF	88,198.47	106,403.40	-18,204.93	82.89 %
MINISTER	127,773.71	147,536.60	-19,762.89	86.60 %
MINISTERIAL INTERN	12,425.55	13,584.58	-1,159.03	91.47 %
PROGRAM STAFF	90,698.43	110,949.50	-20,251.07	81.75 %
Total STAFF	319,096.16	378,474.08	-59,377.92	84.31 %
Total EXPENSES	508,489.57	594,374.08	-85,884.51	85.55 %
Uncategorized Expense	165.87		165.87	
Total Expenditures	\$508,655.44	\$594,374.08	\$ -85,718.64	85.58 %
NET OPERATING REVENUE	\$23,735.89	\$ -327.08	\$24,062.97	-7,256.91 %
NET REVENUE	\$23,735.89	\$ -327.08	\$24,062.97	-7,256.91 %

	FY22 Budget Requests	FY22 Approved Budget	FY22 Actuals (As of April 5)		FY23 Requests	FY23 Proposed Budget Vers. 1	FY23 Proposed Budget Vers. 2
INCOME							
100 Questions	\$ -	\$ -	\$ 179.05		\$ -	\$ -	\$ -
<i>Endowment</i>							
Restricted							
Restricted: Blodgett (MD Fund)	\$ 275.00	\$ 275.00	\$ -		\$ 275.00	\$ 275.00	\$ 275.00
Restricted: Lyon (Flowers)	\$ 850.00	\$ 850.00	\$ 500.00		\$ 850.00	\$ 850.00	\$ 850.00
Restricted: Slanetz (Membership)	\$ 300.00	\$ 300.00	\$ 392.48		\$ 300.00	\$ 300.00	\$ 300.00
Restricted: Stevens (Instruments)	\$ 750.00	\$ 750.00	\$ 1,015.95		\$ 750.00	\$ 750.00	\$ 750.00
Unrestricted	\$ 161,872.00	\$ 161,872.00	\$ 150,669.31		\$ 168,000.00	\$ 168,000.00	\$ 168,000.00
Total Endowment	\$ 164,047.00	\$ 164,047.00	\$ 152,577.74		\$ 170,175.00	\$ 170,175.00	\$ 170,175.00
Fundraisers	\$ 6,000.00	\$ 6,000.00	\$ 4,915.92		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Outreach Collections	\$ 35,000.00	\$ 35,000.00	\$ 27,308.57		\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
<i>Pledges</i>							
Early Pledges	\$ 32,000.00	\$ 32,000.00	\$ 15,350.00		\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
FY Pledges	\$ 321,000.00	\$ 321,000.00	\$ 305,149.14		\$ 339,000.00	\$ 339,000.00	\$ 339,000.00
Total Pledges	\$ 353,000.00	\$ 353,000.00	\$ 320,499.14		\$ 357,000.00	\$ 357,000.00	\$ 357,000.00
User Fees	\$ 6,000.00	\$ 6,000.00	\$ 790.00		\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Preschool Contribution	\$ 30,000.00	\$ 30,000.00	\$ 24,000.00		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Other Income	\$ -	\$ -	\$ 2,120.91		\$ -	\$ -	\$ -
TOTAL INCOME	\$ 594,047.00	\$ 594,047.00	\$ 532,391.33		\$ 604,175.00	\$ 604,175.00	\$ 604,175.00
EXPENSES							
PROGRAMS							
<i>MUSIC & WORSHIP</i>							
Guest Preachers	\$ 1,540.00	\$ 770.00	\$ 400.00		\$ 800.00	\$ 400.00	\$ 400.00
Worship Supplies	\$ 1,000.00	\$ 1,000.00	\$ 855.02		\$ 1,000.00	\$ 900.00	\$ 900.00
Flowers	\$ 850.00	\$ 850.00	\$ 275.00		\$ 850.00	\$ 850.00	\$ 850.00
<i>Music</i>							
Choir Expenses	\$ 200.00	\$ 200.00	\$ 109.98		\$ 200.00	\$ 200.00	\$ 200.00
Christmas Choir Expenses	\$ 200.00	\$ 200.00	\$ -		\$ 200.00	\$ 200.00	\$ 200.00
Guest Musician	\$ 250.00	\$ 250.00	\$ -		\$ 250.00	\$ 250.00	\$ 250.00
Sheet Music	\$ 2,000.00	\$ 2,000.00	\$ 255.38		\$ 2,000.00	\$ 1,800.00	\$ 1,800.00
Organ/Piano R&M	\$ 1,100.00	\$ 1,100.00	\$ 130.00		\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Substitute Music Director	\$ 2,400.00	\$ 2,000.00	\$ -		\$ 2,400.00	\$ 2,000.00	\$ 2,000.00
CIC Sheet Music	\$ 60.00	\$ 60.00	\$ -		\$ 60.00	\$ 60.00	\$ 60.00
Total Music	\$ 6,210.00	\$ 5,810.00	\$ 495.36		\$ 6,210.00	\$ 5,610.00	\$ 5,610.00
Total Music & Worship	\$ 9,600.00	\$ 8,430.00	\$ 2,025.38		\$ 8,860.00	\$ 7,760.00	\$ 7,760.00
<i>FAITH FORMATION</i>							
<i>Children & Youth Faith Formation</i>							
Appreciation	\$ 300.00	\$ 300.00	\$ -		\$ -	\$ -	\$ -
Curriculum/Books	\$ 250.00	\$ 250.00	\$ 546.00		\$ 300.00	\$ 300.00	\$ 300.00
Jr High OWL	\$ 500.00	\$ 500.00	\$ 298.69		\$ -	\$ -	\$ -
ROPES	\$ -	\$ -	\$ -		\$ 500.00	\$ 500.00	\$ 500.00
Milestones	\$ 200.00	\$ 100.00	\$ -		\$ -	\$ -	\$ -
Refreshments	\$ 250.00	\$ 250.00	\$ 32.24		\$ -	\$ -	\$ -

Notes

4.5% from unrestricted & Balcom, plus est. distribution from CEF

streamlining categories

			FY22 Budget Requests	FY22 Approved Budget	FY22 Actuals (As of April 5)		FY23 Requests	FY23 Proposed Budget Vers. 1	FY23 Proposed Budget Vers. 2
		Senior High	\$ 800.00	\$ 700.00	\$ 460.80		\$ 700.00	\$ 500.00	\$ 500.00
		Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,292.74		\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
		Training	\$ 1,200.00	\$ 800.00	\$ 333.25		\$ 1,200.00	\$ 800.00	\$ 800.00
		AREA	\$ 1,000.00	\$ -	\$ -		\$ -	\$ -	\$ -
		<i>Total Children & Youth FF</i>	\$ 5,500.00	\$ 3,900.00	\$ 2,963.72		\$ 4,500.00	\$ 3,900.00	\$ 3,900.00
		<i>Adult Faith Formation</i>							
		General	\$ 1,000.00	\$ 800.00	\$ 635.00		\$ 1,000.00	\$ 800.00	\$ 800.00
		<i>Total Adult Faith Formation</i>	\$ 1,000.00	\$ 800.00	\$ 635.00		\$ 1,000.00	\$ 800.00	\$ 800.00
		Total Faith Formation	\$ 6,500.00	\$ 4,700.00	\$ 3,598.72		\$ 5,500.00	\$ 4,700.00	\$ 4,700.00
		<i>MEMBERSHIP</i>							
		Membership Team	\$ 500.00	\$ 400.00	\$ 245.04		\$ 500.00	\$ 400.00	\$ 400.00
		Pastoral Care Team	\$ 50.00	\$ 50.00	\$ -		\$ 50.00	\$ 50.00	\$ 50.00
		Fellowship & Fun	\$ 1,000.00	\$ 800.00	\$ 364.69		\$ 1,000.00	\$ 800.00	\$ 800.00
		Coffee Hour Supplies	\$ 1,200.00	\$ 750.00	\$ 621.60		\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
		Total Membership	\$ 2,750.00	\$ 2,000.00	\$ 1,231.33		\$ 2,750.00	\$ 2,450.00	\$ 2,450.00
		<i>SOCIAL JUSTICE</i>							
		SJ Leadership Team	\$ 500.00	\$ 500.00	\$ 750.00		\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
		<i>Budgeted Outreach</i>							
		Community Dinners/Soup Kitchen	\$ 3,600.00	\$ 3,000.00	\$ -		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
		GSOP	\$ 750.00	\$ 750.00	\$ -		\$ 750.00	\$ 750.00	\$ 750.00
		NAIC	\$ 50.00	\$ 50.00	\$ 50.00		\$ 50.00	\$ 50.00	\$ 50.00
		NHCC	\$ 100.00	\$ 100.00	\$ 100.00		\$ 100.00	\$ 100.00	\$ 100.00
		UU Action NH	\$ 550.00	\$ 550.00	\$ -		\$ 1,040.00	\$ 1,040.00	\$ 1,040.00
		Outreach Offering Disbursement	\$ 35,000.00	\$ 35,000.00	\$ 27,665.06		\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
		<i>Total Budgeted Outreach</i>	\$ 40,050.00	\$ 39,450.00	\$ 27,815.06		\$ 37,940.00	\$ 37,940.00	\$ 37,940.00
		Total Social Justice	\$ 40,550.00	\$ 39,950.00	\$ 28,565.06		\$ 39,940.00	\$ 39,440.00	\$ 39,440.00
		<i>LEADERSHIP DEVELOPMENT</i>							
		Leadership Development	\$ 300.00	\$ 300.00	\$ -		\$ 300.00	\$ 200.00	\$ 200.00
		Total Leadership Development	\$ 300.00	\$ 300.00	\$ -		\$ 300.00	\$ 200.00	\$ 200.00
		<i>BOARD EXPENSES</i>							
		Board of Trustees Discretionary Fund	\$ 1,000.00	\$ 700.00	\$ 89.40		\$ 1,000.00	\$ 500.00	\$ 500.00
		Annual Meeting Expenses	\$ 300.00	\$ 300.00	\$ -		\$ 300.00	\$ 300.00	\$ 300.00
		GA Delegate Subsidies	\$ 1,000.00	\$ -	\$ -		\$ 1,000.00	\$ -	\$ -
		Total Board Expenses	\$ 2,300.00	\$ 1,000.00	\$ 89.40		\$ 2,300.00	\$ 800.00	\$ 800.00
		<i>MINISTRY FUNDS</i>							
		Minister's Discretionary Fund	\$ 1,000.00	\$ -	\$ -		\$ 1,000.00	\$ 275.00	\$ 275.00
		Sabbatical Fund	\$ 5,000.00	\$ -	\$ -		\$ 1,000.00	\$ -	\$ -
		Total Ministry Funds	\$ 6,000.00	\$ -	\$ -		\$ 2,000.00	\$ 275.00	\$ 275.00
		TOTAL PROGRAM EXPENSES	\$ 68,000.00	\$ 56,380.00	\$ 35,509.89		\$ 61,650.00	\$ 55,625.00	\$ 55,625.00
		<i>OPERATIONS</i>							
		<i>ADMINISTRATION</i>							
		Background Checks	\$ 300.00	\$ 250.00	\$ 52.75		\$ 200.00	\$ 200.00	\$ 200.00
		Insurance	\$ 15,750.00	\$ 15,750.00	\$ 13,505.10		\$ 15,750.00	\$ 15,750.00	\$ 15,750.00
		Internet/Phone	\$ 5,000.00	\$ 5,000.00	\$ 5,220.30		\$ 7,000.00	\$ 7,000.00	\$ 6,500.00
		Office Machines	\$ 3,000.00	\$ 3,000.00	\$ 3,450.55		\$ 3,000.00	\$ 3,000.00	\$ 2,900.00

Notes

possible collaboration/use reserve funds

UU Action NH increased their dues

use reserve fund

switched to better internet this year

		FY22 Budget Requests	FY22 Approved Budget	FY22 Actuals (As of April 5)		FY23 Requests	FY23 Proposed Budget Vers. 1	FY23 Proposed Budget Vers. 2	
	Office Supplies	\$ 3,000.00	\$ 2,500.00	\$ 1,923.39		\$ 3,000.00	\$ 3,000.00	\$ 2,900.00	
	Software Subscriptions	\$ 5,000.00	\$ 4,500.00	\$ 4,121.76		\$ 4,700.00	\$ 4,700.00	\$ 4,700.00	Breeze is increasing fees
	Fees	\$ 150.00	\$ 150.00	\$ 96.23		\$ 150.00	\$ 150.00	\$ 150.00	
	Total Administration	\$ 32,200.00	\$ 31,150.00	\$ 28,370.08		\$ 33,800.00	\$ 33,800.00	\$ 33,100.00	
	<i>COMMUNICATIONS</i>								
	Communications Team	\$ 1,300.00	\$ 1,300.00	\$ 1,062.58		\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	
	Total Communications	\$ 1,300.00	\$ 1,300.00	\$ 1,062.58		\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	
	<i>STEWARDSHIP</i>								
	Stewardship Team Training	\$ 200.00	\$ 200.00	\$ 34.00		\$ 200.00	\$ 200.00	\$ 200.00	
	Stewardship Campaign	\$ 1,000.00	\$ 900.00	\$ 609.36		\$ 900.00	\$ 800.00	\$ 800.00	
	Fundraising Expenses	\$ 1,000.00	\$ 900.00	\$ 300.00		\$ 900.00	\$ 500.00	\$ 500.00	
	Total Stewardship	\$ 2,200.00	\$ 2,000.00	\$ 943.36		\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	
	<i>DENOMINATION</i>								
	UUA Fair Share	\$ 25,920.00	\$ 25,920.00	\$ 25,920.00		\$ 24,909.00	\$ 24,909.00	\$ 24,909.00	number from UUA
	Total Denomination	\$ 25,920.00	\$ 25,920.00	\$ 25,920.00		\$ 24,909.00	\$ 24,909.00	\$ 24,909.00	
	<i>PROPERTY</i>								
	Sexton Coverage	\$ 50.00	\$ 50.00	\$ 75.00		\$ 400.00	\$ 400.00	\$ 400.00	
	<i>Utilities</i>								
	Electricity	\$ 9,000.00	\$ 9,000.00	\$ 6,486.71		\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	
	Gas	\$ 13,000.00	\$ 12,000.00	\$ 11,429.45		\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	
	Water	\$ 6,000.00	\$ 6,000.00	\$ 7,890.20		\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
	Total Utilities	\$ 28,000.00	\$ 27,000.00	\$ 25,806.36		\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
	<i>Services</i>								
	Trash Removal	\$ 6,000.00	\$ 6,000.00	\$ 2,521.44		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
	Cleaning Services	\$ 2,000.00	\$ 2,000.00	\$ 1,780.00		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
	Laundry	\$ 1,000.00	\$ 1,000.00	\$ -		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Groundskeeping	\$ 4,500.00	\$ 4,500.00	\$ 3,088.00		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	
	Snow Removal	\$ 14,400.00	\$ 14,400.00	\$ 12,588.00		\$ 12,600.00	\$ 12,600.00	\$ 12,600.00	
	Total Services	\$ 27,900.00	\$ 27,900.00	\$ 19,977.44		\$ 24,100.00	\$ 24,100.00	\$ 24,100.00	
	Alarm Systems	\$ 1,000.00	\$ 1,000.00	\$ 90.00		\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
	Furnishings & Fixtures	\$ 700.00	\$ 700.00	\$ 442.94		\$ 500.00	\$ 500.00	\$ 500.00	
	Building Inspections	\$ 200.00	\$ 200.00	\$ 300.00		\$ 200.00	\$ 200.00	\$ 200.00	
	Elevator	\$ 1,800.00	\$ 1,800.00	\$ 1,852.08		\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
	Janitorial Supplies	\$ 2,500.00	\$ 2,500.00	\$ 3,073.19		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
	<i>Maintenance</i>								
	Corrective Maintenance	\$ 35,000.00	\$ 20,000.00	\$ 30,495.44		\$ 28,000.00	\$ 25,000.00	\$ 25,000.00	
	Preventative Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 15,475.05		\$ 12,000.00	\$ 10,000.00	\$ 10,000.00	
	Building Maintenance Fund	\$ 10,000.00	\$ 8,000.00	\$ -		\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	
	Total Maintenance	\$ 55,000.00	\$ 38,000.00	\$ 45,970.49		\$ 50,000.00	\$ 40,000.00	\$ 40,000.00	
	Total Property	\$ 117,150.00	\$ 99,150.00	\$ 97,587.50		\$ 111,200.00	\$ 101,200.00	\$ 101,200.00	
	TOTAL OPERATIONS EXPENSES	\$ 178,770.00	\$ 159,520.00	\$ 153,883.52		\$ 173,209.00	\$ 162,709.00	\$ 162,009.00	
	STAFF								
	<i>MINISTER</i>								
	Health & Dental	\$ 14,850.00	\$ 14,850.00	\$ 14,259.01		\$ 15,785.00	\$ 15,785.00	\$ 15,785.00	80% of health and 100% of dental
	Life & LTD Insurance	\$ 2,300.00	\$ 2,190.00	\$ 1,932.96		\$ 2,230.00	\$ 2,215.00	\$ 2,200.00	

Notes

Breeze is increasing fees

number from UUA

80% of health and 100% of dental

		FY22 Budget Requests	FY22 Approved Budget	FY22 Actuals (As of April 5)		FY23 Requests	FY23 Proposed Budget Vers. 1	FY23 Proposed Budget Vers. 2	Notes
	Professional Expenses	\$ 10,369.70	\$ 10,223.00	\$ 5,185.81		\$ 10,683.00	\$ 10,580.00	\$ 10,376.00	
	Retirement	\$ 10,369.70	\$ 10,223.00	\$ 9,043.37		\$ 10,683.00	\$ 10,580.00	\$ 10,376.00	
	Salary & Housing	\$ 103,697.00	\$ 102,230.00	\$ 97,352.56		\$ 106,830.00	\$ 105,808.00	\$ 103,765.00	4.5% raise --> 3.5%--> 1.5%
	In Lieu of FICA	\$ 7,932.82	\$ 7,820.60	\$ -		\$ 8,172.50	\$ 8,094.31	\$ 7,938.02	
	Total Minister	\$ 149,519.22	\$ 147,536.60	\$ 127,773.71		\$ 154,383.50	\$ 153,062.31	\$ 150,440.02	
	<i>DIRECTOR OF FAITH FORMATION</i>								
	Health	\$ 1,500.00	\$ 1,500.00	\$ 161.08		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	
	Life & LTD Insurance	\$ 1,400.00	\$ 1,400.00	\$ 1,266.33		\$ 1,522.00	\$ 1,447.00	\$ 1,400.00	
	Professional Expenses	\$ 6,500.00	\$ 6,500.00	\$ 1,508.22		\$ 6,883.00	\$ 6,727.00	\$ 6,600.00	
	Retirement	\$ 6,500.00	\$ 6,500.00	\$ 5,750.00		\$ 6,883.00	\$ 6,727.00	\$ 6,600.00	
	Salary	\$ 65,000.00	\$ 65,000.00	\$ 57,500.00		\$ 68,835.00	\$ 67,275.00	\$ 66,000.00	5.9% raise --> 4%--> 1.5%
	Taxes	\$ 4,972.50	\$ 4,972.50	\$ 4,398.75		\$ 5,265.88	\$ 5,146.54	\$ 5,049.00	
	Total Director of Faith Formation	\$ 85,872.50	\$ 85,872.50	\$ 70,584.38		\$ 90,888.88	\$ 88,822.54	\$ 87,149.00	
	<i>MUSIC DIRECTOR</i>								
	Professional Expenses	\$ 1,000.00	\$ 1,000.00	\$ -		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Salary	\$ 19,986.00	\$ 19,986.00	\$ 17,679.87		\$ 21,150.00	\$ 20,685.00	\$ 20,285.00	5.9% raise --> 4%--> 1.5%
	Taxes	\$ 1,528.93	\$ 1,528.93	\$ 1,352.51		\$ 1,617.98	\$ 1,582.40	\$ 1,551.80	
	Total Music Director	\$ 22,514.93	\$ 22,514.93	\$ 19,032.38		\$ 23,767.98	\$ 23,267.40	\$ 22,836.80	
	<i>MINISTERIAL INTERN</i>								
	Professional Expenses	\$ 1,000.00	\$ 1,000.00	\$ 1,080.00		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	Long Term Disability	\$ 151.00	\$ 151.00	\$ 99.00		\$ 170.00	\$ 170.00	\$ 170.00	
	Salary	\$ 11,550.00	\$ 11,550.00	\$ 10,500.83		\$ 12,650.00	\$ 12,650.00	\$ 12,650.00	11.5 months @ \$1100
	Taxes	\$ 883.58	\$ 883.58	\$ 745.72		\$ 967.73	\$ 967.73	\$ 967.73	
	Total Ministerial Intern	\$ 13,584.58	\$ 13,584.58	\$ 12,425.55		\$ 14,787.73	\$ 14,787.73	\$ 14,787.73	
	<i>CHILDCARE</i>								
	Child Care Lead Salary	\$ 2,520.00	\$ 2,380.00	\$ 900.00		\$ 3,026.00	\$ 3,026.00	\$ 3,026.00	
	Child Care Lead Taxes	\$ 192.78	\$ 182.07	\$ -		\$ 231.49	\$ 231.49	\$ 231.49	
	Child Care Assistants Salary	\$ 1,960.00	\$ -	\$ 168.75		\$ 2,670.00	\$ -	\$ -	volunteer assistant caregivers
	Child Care Assistants Taxes	\$ 149.94	\$ -	\$ 12.91		\$ 204.26	\$ -	\$ -	
	Total Childcare	\$ 4,822.72	\$ 2,562.07	\$ 1,081.66		\$ 6,131.74	\$ 3,257.49	\$ 3,257.49	
	Total Program Staff	\$ 126,794.72	\$ 124,534.07	\$ 103,123.97		\$ 135,576.32	\$ 130,135.15	\$ 128,031.02	
	Administrative Staff								
	<i>ADMINISTRATOR</i>								
	Health	\$ 10,000.00	\$ 10,000.00	\$ 9,570.71		\$ 15,335.00	\$ 10,918.30	\$ 10,918.30	80% health/100% dental --> 80/50 health
	Life Insurance/LTD	\$ 1,015.00	\$ 1,015.00	\$ 909.83		\$ 1,070.00	\$ 1,070.00	\$ 990.00	
	Professional Expenses	\$ 1,500.00	\$ 1,500.00	\$ 742.92		\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	
	Retirement	\$ 4,730.00	\$ 4,730.00	\$ 4,184.16		\$ 5,000.00	\$ 5,000.00	\$ 4,872.00	
	Salary	\$ 47,300.00	\$ 47,300.00	\$ 41,842.29		\$ 50,000.00	\$ 50,000.00	\$ 48,720.00	5.9% raise --> 4%--> 3%
	Taxes	\$ 3,618.45	\$ 3,618.45	\$ 3,200.94		\$ 3,825.00	\$ 3,825.00	\$ 3,727.08	
	Total Administrator	\$ 68,163.45	\$ 68,163.45	\$ 60,450.85		\$ 77,230.00	\$ 72,313.30	\$ 70,727.38	
	<i>BOOKKEEPER</i>								
	Salary	\$ 4,615.00	\$ 4,615.00	\$ 4,082.50		\$ 4,885.00	\$ 4,775.00	\$ 4,685.00	5.9% raise --> 4%--> 1.5%
	Taxes	\$ 353.05	\$ 353.05	\$ 312.31		\$ 373.70	\$ 365.29	\$ 358.40	
	Total Bookkeeper	\$ 4,968.05	\$ 4,968.05	\$ 4,394.81		\$ 5,258.70	\$ 5,140.29	\$ 5,043.40	
	<i>SEXTON</i>								

			FY22 Budget Requests	FY22 Approved Budget	FY22 Actuals (As of April 5)		FY23 Requests	FY23 Proposed Budget Vers. 1	FY23 Proposed Budget Vers. 2
		Life/LTD	\$ 330.00	\$ 330.00	\$ 525.76		\$ 557.00	\$ 557.00	\$ 557.00
		Health	\$ 4,000.00	\$ 4,000.00	\$ 1,003.32		\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
		Retirement	\$ 2,460.00	\$ 2,460.00	\$ 1,882.90		\$ 2,600.00	\$ 2,410.00	\$ 2,410.00
		Salary	\$ 24,600.00	\$ 24,600.00	\$ 18,523.77		\$ 26,000.00	\$ 24,100.00	\$ 23,725.00
		Taxes	\$ 1,881.90	\$ 1,881.90	\$ 1,417.07		\$ 1,989.00	\$ 1,843.65	\$ 1,814.96
		Total Sexton	\$ 32,941.90	\$ 32,941.90	\$ 23,352.82		\$ 37,589.00	\$ 35,353.65	\$ 34,949.96
		Total Administrative Staff	\$ 106,073.40	\$ 106,073.40	\$ 88,198.47		\$ 120,077.70	\$ 112,807.24	\$ 110,720.75
		TOTAL STAFF	\$ 382,387.34	\$ 378,144.07	\$ 319,096.15		\$ 410,037.52	\$ 396,004.70	\$ 389,191.78
		TOTAL EXPENSES	\$ 629,157.34	\$ 594,044.07	\$ 508,489.56		\$ 644,896.52	\$ 614,338.70	\$ 606,825.78
		Difference	\$ (35,110.34)	\$ 2.93	\$ 23,901.77		\$ (40,721.52)	\$ (10,163.70)	\$ (2,650.78)

Notes

50% of health and dental

\$18.50/hour (5.9% raise), but budgeting for 25 hours a week (contract is 25-27, average has been 25) --> \$18.25/hour (4% raise)