

Unitarian Society of New Haven
Minutes of Special Meeting of the Society
December 7, 2014

Accepted June 7, 2015

Attendance: 38

President Mary Donohue called the meeting to order at 1:10 pm and Peggy Rae recorded the minutes. A quorum of Members was present, and the meeting proceeded with M. Donohue presiding.

Current State of FY2014-2015 Budget

Treasurer Mary Losee reported on the current state of this year's budget. The FY14-15 budget approved by the congregation in June, 2014 had a deficit of \$34,414. When Associate Minister Marion Visel left USNH for a new position this past summer, the Board made the decision not to refill her position for this fiscal year, decreasing expenses. The savings (in salary and benefits for 10.5 months) is \$34,500, which eliminates the budget deficit.

M. Losee distributed a budget spreadsheet showing revised totals for income and expenses as of December 1. (See FY14-15 USNH Budget Status 12/1/14, attached to these Minutes). A generous donation from the estate of Ethel Massey has more than offset pledging that is lower than budgeted, increasing the projected total income. There have been several unplanned expenses, such as a contract for Sound System maintenance and for a web-site development consultant, but expenses in other areas (including the Associate Minister salary) have been lower, decreasing projected total expenses. The revised vs. original totals are:

	<u>Revised Total 12/1/14</u>	<u>Total Approved June, 2014</u>
Total Income	\$612,271	\$605,295
Total Expenses	\$606,942	\$639,709
<i>Difference</i>	<i>\$5,329 (surplus)</i>	<i>-\$34,414 (deficit)</i>

M. Losee noted that these are projections only, and that it is too early to predict where we will be in June. At this point, however, we are in the black.

Feedback from Budget Roundtables

M. Donohue reported on feedback received at the two budget round table meetings the Board held this fall. The Board sought input from the congregation on shaping a balanced budget that reflects USNH's mission, values, and ends. The input will help the Board set priorities and inform the budget process for next year.

An abbreviated version of M. Donohue's report is attached to these Minutes (see Summary of Oct. 19 & Nov. 2 Roundtable Feedback).

The roundtable groups discussed three questions:

- (1) What is working well in support of our vision?
- (2) What are the gaps in programming or staff in support of our vision?
- (3) What are we willing to give up or do to cover potential gaps in programming or staff?

M. Donohue noted that attendance at the meetings was low (36 members + 10 Board members), and that the ideas voiced may not be representative of the congregation as a whole. Nonetheless, there was general agreement within the groups that much is working well at USNH, particularly with respect to religious education, and many participants singled out the Director of Religious Education (DRE) and the Interim Minister for special praise.

Among the gaps cited were several related to staffing (paid and volunteer) and the appropriate remuneration of paid staff. Many attendees suggested changing the DRE position to full-time. Gaps were also mentioned in areas such as worship, Sunday morning activities, membership recruitment and retention, and community outreach.

Several suggestions were made as to what might be given up to cover the cost of eliminating gaps. M. Donohue provided rough cost estimates for some of the ideas presented at the roundtables. She stressed that the figures were for informational purposes only and did not represent a commitment to implement the ideas.

Adjournment

A motion to adjourn was made, seconded, and passed without objection, and the meeting was adjourned at 1:50 pm.

Attachments:

1. Summary of Oct. 19 & Nov. 2 Roundtable Feedback
2. FY14-15 USNH Budget Status 12/1/14

Summary of Oct.19 & Nov.2 Roundtable Feedback

Comments from the Board

- ▶ These are the things that the Board heard at the Budget Roundtable meetings which had low attendance. The ideas may not be representative of all of you.
- ▶ We need more people to weigh in. Please approach a board member or send email to: governance@usnh.org or mkdonohue@gmail.com
- ▶ This information will be used in a broader context to help set priorities for our ends and what we want to achieve, which will also inform next year's budget process.
- ▶ **There is no commitment at this time to do any of these things.**

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What are the gaps in programming or staff in support of our vision?

Program	Governance	Personnel	Facility & Mortgage
<ul style="list-style-type: none"> • Community outreach • Increased visibility to community • Attract younger members • Alternative times and worship service formats • Vespers service • Fully engaged volunteers • Pastoral care • Updated website • Outdated contact information for emails and newsletters • Adult RE • Membership attract/retain/follow-up • Full share of UUA and district dues • Identify a talent pool so members can share internal resources • Alternate Sunday morning activities 	<ul style="list-style-type: none"> • Emphasize philosophy of abundance instead of scarcity • Clarification of staff roles 	<ul style="list-style-type: none"> • Settled minister • COLA increases for staff salaries • Increase in Music Director salary • Attractive salary for potential ministers • Increase childcare for programs • Increase office staff volunteers • Ministerial staff for pastoral care • Outside consultants to address specific issues • Increase DRE to fulltime • Membership staff position • Sunday morning administrative/membership • Paid staff 	<ul style="list-style-type: none"> • Accessibility • Capital expense fund • Consolidate excess monies/special funds (outside of endowment) and consider investing to increase yield

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What is working well in support of our vision ?

Program	Governance	Personnel	Facility & Mortgage
<ul style="list-style-type: none"> • Worship/ Sermons • Small Group Ministry • Adult RE • CYRE/YRUU • Adult Choir • Social Justice Initiatives 	<ul style="list-style-type: none"> • Communication between Board and Congregation, and Board and Committees • MSC Process • Transition not very disruptive • Shared Vision • High level of volunteer engagement 	<ul style="list-style-type: none"> • RE director • Interim Minister • Music Staff 	<ul style="list-style-type: none"> • Facility Management • Healthy Financial Reserves • Transparency with finances

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What are we willing to give up or do to cover potential gaps in programming or staff?

Program	Governance	Personnel	Facility & Mortgage
<ul style="list-style-type: none"> • Two services • Outside musicians for special events • UUA and district dues • Consolidate Social justice initiatives and support fewer initiatives 		<ul style="list-style-type: none"> • Reduce office administrative time if volunteers could replace the lost hours • Pastoral care provided by the minister • Do not hire an Associate minister • Consider reducing the music staff budget hours 	<ul style="list-style-type: none"> • Auto light shut-offs

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Cost Information – Rough Estimates*

	Idea from the Meetings	Rough Estimate*	Comments from the Board
1	Settled minister (annualized cost)	-\$11,000 to +\$20,000	Depends on the experience level and health insurance costs.
2	Increase DRE to full-time (annualized)	+17,200	Does not include additional health insurance costs if necessary.
3	Pay our full dues for UUA and Clara Barton (one time and/or annualized cost)	+\$11,500	Our fair share is about \$26,000/year
4	Add 10 hr/week office assistant (annualized cost)	+\$8,000 to \$9,500	Depends on hourly rate.
5	COLA Increase for staff salaries (annualized)	2% = \$3,800 3% = \$5,600	We did not give increases this year.
6	Do not hire an Associate Minister	-\$38,500	
7	Do not spend money on UUA and Clara Barton Dues	-\$14,600	
8	Do not spend money on outside musicians for special events.	-\$680	

Red = reduction , Green = increase
 *Based on current budget numbers without full consideration of any additional potential impacts.

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Cost Information – Uncertain Impact

	Idea	Rough Estimates of Impact	Comments from the Board
1	Go to 1 service	±??	Fritz and his team will be working with the staff, committees, etc. over the next few months to estimate the risk/benefit of considering this option.
2	Consolidate Social justice initiatives and support fewer initiatives	-\$??	Currently budgeting \$13,600. This represents 2% of our overall current budget.
3	Reduce administrative time if volunteers could replace the lost hours	-\$??	Don't have an estimate of who would volunteer (skill sets available), or how much time they would be willing to provide
4	Install auto light shut offs	-\$??	Current budget for utilities (- fuel costs) is \$21,000. Difficult to estimate how much electricity cost we could save.

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	B	C	D	E	F	G
	FY14-15 USNH BUDGET STATUS 12/1/15					
4	USNH Operating Budget	Approved FY 2014-15	Financial Item	Amount	Impact on budget	Revised Total Income and Expense
7	INCOME					
8	Pledges	\$ 464,000		\$459,673	-\$4,327	
9	Misc, Flower, Coffee Donations	\$ 3,300	Massey donation	\$14,603	\$11,303	
10	Rentals					
11	Regular Tenant	\$ 52,520				
12	Incidental	\$ 7,400				
13	Collection Plate	\$ 22,660				
14	Fund Raising, (inclu Tpkc Players \$1500 don.)	\$ 18,000				
15	Interest	\$ 900				
16	RE Income	\$ 1,240				
17	From Senn and Emerson RE funds	\$ 10,000				
18	From Transition Fund, for MSC	\$ 10,042				
19	from Endowment	\$ 15,233				
20						
21	Total Income	\$ 605,295			\$6,976	\$ 612,271
22						
23						
24	EXPENSES					
25	Facility					
26	Utilities	\$ 21,000				
27	Fuel Oil (separated out for 2014-15)	\$ 10,350				
28	Maintenance and Repair	\$ 15,000				
29	Contracted Services: alarm, dumpster, snow removal	\$ 19,800	Sound System Maintenance		\$1,895	
30	Dedicated phone line for alarm	\$ 300				
31	Custodial Supplies	\$ 4,400				
32	Property management/Landscaping	\$ 1,000				
33			Orkin		\$638	
34	Facility total	\$ 71,850				
35						
36	Communication, Media					
37	Postage	\$ 1,150				
38	Hosting of www.usnh.org: Constant Contact, Formstack	\$ 475				
39	Copier paper, supplies	\$ 1,800				
40	Internet, phone, TV, WIFI	\$ 3,000				
41	Office Contingency	\$ 600				
42	Advertising & Publicity (not in use)					
43	Website Development		expense authorize	\$2,000	\$2,000	
44	Software licenses & support: ACS, ChurchDB	\$ 1,200				
45	Contracted office equipment (Xerox,Poland Spring)	\$ 11,000				
46	Communication total	\$ 19,225				
47						
48	Denominational Affairs					
49	UUA Program Fund	\$ 10,619				
50	Clara Barton District Dues	\$ 4,028				
51	Denom. Affairs total	\$ 14,647				
52						
53	Finance					
54	Insurance	\$ 9,500	Church Mutual	\$6,700	-\$2,800	
55	Stewardship/Canvass	\$ 1,000				
56	Endowment and Legacy Committee Expenses	\$ 500				
57	CPA review and YE Compilation	\$ 4,500				
58	Mortgage	\$ 83,853				
59	Roof loan interest	\$ 600				
60	EFT Fees	\$ 250				
61						
62	Paypal Fees (~2.5% of contributions using paypal)	\$ 250				
63	CT Sales Tax	\$ 200				
64	Quickbooks hosting service	\$ 600				
65						
66						
67	Finance total	\$ 101,253				
68	Rental					
69	Advertising	\$ 400				
70	Printing	\$ -				
71	Supplies					
72	Rental total	\$ 400				
73						
74	Member Services					
75	Young Adult Social Activities					
76	Social Events, Member development					
77	Literature, supplies, name tags (Welcome table)	\$ 1,275				
78	Hospitality Supplies					
79	Coffee hour food and drink (12-13 on)					
80	Pathway to Membership (12-13 on)					
81	Library, History, Archives	\$ 85				
82	Small Groups Ministry workshop, training materials	\$ 85				
83	Right Relations Task Force	\$ 2,000				
84	Member Services total	\$ 3,445				

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85						
86	Music					
87	Paid instrumentalists	\$ 680				
88	Accompanist for memorials	\$ 255				
89	Training/Conference	\$ 850				
90	Sheet Music/Library	\$ 680				
91	Piano Tuning/Repair	\$ 595				
92	Dues, Tapes, Misc	\$ 170				
93	Music total	\$ 3,230				
94						
95	Religious Education					
96	Curriculum, supplies, equipment	\$ 1,105				
97	Adult RE	\$ 425				
98	Family Multigenerational Activities (FIRE?)	\$ 510				
99	Teacher/volunteer background checks (new)	\$ 255				
100	Teacher Training & Support	\$ 425				
101	YRJJU Support	\$ 638				
102	Discretionary Fund	\$ 425				
103	Affirmations Class Trip	\$ 1,020				
104						
105	Religious Education total	\$ 4,803				
106						
107						
108	Social Justice					
109	CT Food Bank (and/or Waverly food pantry)					
110	Peace Task Force					
111	Social Justice Council					
112	Immigration Rights					
113	Waverly Youth Leadership					
114	Waverly Project Task Force					
115	Waverly Project Little Learners					
116	Columbus House					
117	Antiracism Task Force (and/or Antracism Transformation team)					
118	Interfaith Cooperative Ministry					
119	Abraham's Tent					
120	Green Sanctuary					
121	UUJNO Dues					
122	UJSC Dues					
123	Poverty & Economic Justice Task Force					
124	UUA Disaster relief donation					
125	Social Justice total	\$ 13,600				
126						
127						
128	Worship					
129	Speakers	\$ 2,000				
130	Audio tapes, Fuel, Stationery, Supplies	\$ 200				
131	Sunday Flowers	\$ 700				
132	Other					
133	Worship total	\$ 2,900				
134						
135	Ministerial Search Committee	\$ 20,000				
136						
137	BOT Development and Education					
138	Governance R&D	\$ 3,000				
139	BOT total	\$ 3,000				
140						
141	Personnel					
142	Salaries					
143	Salary payroll (including ministers' housing allowance)	\$ 232,577				
144	Hourly payroll	\$ 41,851				
145	FICA payments and reimbursements	\$ 20,902				
146						
147	Benefits					
148	Insurance-Disability	\$ 2,262				
149	Insurance-Life	\$ 1,653				
150	Insurance-Dental	\$ 1,162				
151	Insurance-Health	\$ 28,672				
152	Pension	\$ 21,263				
153	Worker's Compensation	\$ 3,234				
154	Expense Allowances (Sr Min, Assoc Min, DRE)	\$ 13,490				
155	subtotal	\$ 367,066				
156	Other					
157	Intern's moving expenses	\$ 8,590				
158	Non W2 Payroll - child care	\$ 3,500				
159	Admin fees (payroll service)	\$ 2,200				
160	subtotal	\$ 14,290				
161						
162						
163	Personnel total	\$ 381,356	Asoc. Min. Sal. & Ben. savings	\$34,500	-\$34,500	
164						
165	Total Expenses	\$ 639,709			-\$32,767	\$ 606,942
166	Total Income	605,295			\$6,976	\$ 612,271
167	Difference (Income minus Expense)	\$ (34,414)				\$ 5,329