

God is still speaking...



Maine Conference United Church of Christ

www.maineucc.org

Recommended 2011 Maine Conference Operating Budget

This document transmitting the *Recommended 2011 Maine Conference Operating Budget* to the 2010 Annual Meeting includes an overview entitled, *Your Conference Budget at a Glance*. In addition, summary analysis and highlights, and formal details of the recommended 2011 budget are included in this document as described below.

Your Conference Budget at a Glance: This summarizes and describes sources of income and expenditures by program and operating areas. This is intended to provide you with an introduction to the general scope of the *Recommended 2011 Operating Budget*, with brief explanations of the major budget categories and components.

The Recommended 2011 Operating Budget:

- 1) ***PLENARY 1 ITEM. 2011 Budget Presentation, Discussion and Vote. The Coordinating Council's Recommendation of the 2011 Operating Budget to the 2010 Maine Conference of the United Church of Christ's Annual Meeting.*** (11 Pages);
- 2) ***Recommended 2011 Maine Conference Budget: Summary***(1 Page);
- 3) ***Recommended 2011 Maine Conference Budget: Detail*** (6 Pages).

The first two sections of the budget document outline general information. That general information will be magnified in the details of the full budget - ***Recommended 2011 Maine Conference Budget: Detail*** (6 Pages).



YOUR CONFERENCE BUDGET AT A GLANCE

Introduction

The ministries of the Maine Conference depend on the generosity of its 170+/- congregations and their 20,000+/- members, as well as faithful stewardship on the part of volunteers, professional staff and Annual Meeting who guide the use of precious gifts and resources entrusted to the Conference. We promote and monitor this stewardship through a budget. What follows is an overview of anticipated income and spending for those ministries of the Maine Conference requiring financial support.

Income Sources

OCWM - \$529,000 (up \$6,000 from '10 budget)

Our Church's Wider Mission (OCWM) extends the local church's reach through broad-purpose giving to the Conference, the national denomination and to the world beyond. In Maine, OCWM finances conference ministries which promote healthy congregations, counsel churches in transition and provide pastoral support to clergy and congregations, and other general conference ministries as described in the *Expenses for Programs and Operations* section below.

Fellowship Dues - \$260,000 (down \$1,847 from '10 budget)

The Maine Conference asks churches to provide this broad purpose, general funding which supports many conference ministries. The proposed budget assumes a policy driven rate of \$13.76 per church member or non-enrolled participating community member. This rate includes an inflationary increase (aka COLA) for fellowship dues - about 31 cents per member or participant.

Income from Invested Funds - \$60,000 (down \$454 from '10 budget)

Thanks to the generosity and vision of living and departed friends, there are endowments, trust and invested funds to provide a modest income for broad use in conference ministries. The majority of investment income is guided, in part, by adhering to socially responsible investing (SRI) principles and policy.

Friends of the Maine Conference - \$11,000 (down \$1,500 from '10 budget)

This appeal asks those who know and support Conference work – volunteers and retired pastors, for example. Funds from this appeal provide a needed source of income for broad use in conference ministries.

Miscellaneous - \$43,091 (down \$11,514 from '10 budget)

Sources of this income are: Annual Meeting and other event registration fees, rental fees and other income.

Pilgrim Lodge - \$396,555 (up \$17,525 from '10 budget)

Program and retreat use of Pilgrim Lodge is the primary source of income (approx. 89%). This budget allocates that income to offset most direct costs for providing a program and a place for children, youth, adult and family outdoor ministries and for nonprofit retreat clientele. Miscellaneous income, gifts from individuals and churches and investment income from endowments round out direct funding and support of the Pilgrim Lodge Ministry.

Rockcraft Retreat Center - \$31,539 (up \$218 from '10 budget)

With the vote to close and sell the Rockcraft property, most income (fees, gifts, special projects) has been reduced. This budget assumes funds from the sale and investment income from an endowment as the remainder of direct funding to support minimal operations.

Academy for Congregational Life and Leadership - \$31,500 (up \$31,500 from '10 budget)

Program tuition is the primary source of income (approx. 78%). This budget allocates that income to offset most direct costs for providing a program for students who seek further development of leadership and participation in the life of the church. This budget estimates other funds, including a grant will support the program in 2011.

Year 2011 Total Income Sources: \$1,362,685

(up \$39,930 from '10 budget)

Expenses for Programs and Operations

Commission for Spiritual Life - \$16,650

(down \$1,750 from '10 budget)

Called to listen “to God who speaks to us as we journey together”...and to celebrate “the spirit of Jesus Christ alive in our midst,” the Spiritual Life Commission provides programs in various areas of ministry. The bulk of the Spiritual Life budget is dedicated to *Christian Study and Nurture* (\$9,900), much of which has been allocated to the *Academy for Congregational Life and Leadership* (subsidy of \$6,700), a program that has generated a great deal of interest and participation. Also under that category are funds to provide scholarships and subsidies for the New England Association of United Church Educators and other educational/training events. New avenues of funding are being sought for the Academy, which needs to increase the Director’s hours to more effectively serve the participants.

Under *Worship and Ministry* (\$5,300) Spiritual Life budget has items supporting seminary instruction about UCC polity, Interim Ministry, Church and Ministry Support, Conflict Mediation and Clergy Retreats.

The last section of the Spiritual Life budget is for *Leadership Development and Renewal* (\$1,450), which includes the annual retreats (Advent, Lent, and Spring), workshops and training sessions. The Clergy and laity who provide leadership in the local congregations are crucial to the life of the Church. The Spiritual Life Commission works to provide opportunities for those leaders to enjoy fellowship and inspiration as they meet together in settings supportive of growth and learning.

Academy for Congregational Life and Leadership - \$31,500

(up \$31,500 from '10 budget)

Students take a journey with peers and teachers in a community of learning designed to deepen experience and understanding, strengthen connections, and prepare students for stronger participation and leadership within congregations or specialized ministries. The program requires a two-year commitment with an optional third year of concentration. The program is designed for 20 – 25 students attending Saturday classes once a month in Bangor and two 24-hour retreats each year in Winslow. A new class will begin in September 2010. The Academy program supports the faith journey of each student, offering encouragement to live out one’s faith as congregational participant and/or leader. Academy participation can help prepare persons seeking licensure or other forms of authorized ministry through local associations. Persons considering seminary education can test the waters in this program.

Witness Life - \$42,000

(up \$5,150 from '10 budget)

The Commission for Witness Life is you - our Maine Conference - proclaiming peace and justice, serving human need, promoting the integrity of creation, supporting seminarians and seminaries. We work on Just Peace issues ranging from "civil discourse" to promoting understanding and friendship among local and immigrant populations in Maine. We work to facilitate dialogue and education on Open and Affirming. We have a newly adopted Disaster Response Plan and a Disaster Response Team that has helped people from Fort Kent to New Orleans. We promote the Honduras Partnership and Safe Passage in Guatemala City. We work to promote the greening of our churches and faith, and we support Maine Interfaith Power and Light. We offer scholarships to seminarians and support our regional seminaries and campus ministries. Witness Life is our Maine Conference UCC witnessing, by participation or support, for all these global, national, local, and ecumenical ministries.

Community Life - \$37,650

(down \$950 from '10 budget)

Community Life oversees the following programs: Outdoor Ministries Committee, Small Church Mission Team, Rockcraft Committee, Youth Ministry Advisory Team (YMAT), Clergy Spouse Network and the Resource Center Ministry Team.

Resource Center - \$44,696

(up \$1,407 from '10 budget)

The Maine Conference Resource Center partners with local congregations, associations, commissions, and other ecumenical members of the Body of Christ to provide them with information, consultation and published resources for all aspects of church life and mission. The center answered 135 calls for information and provided over 800 resources to 97 congregations and their members during 2009. Stats gathered so far this year are in line for similar numbers for 2010 and continuing into 2011. Through the work of the Christian Education Ministry Team workshops are provided on average twice a year. Resource Center displays are provided for a variety of events throughout the year giving over 300 people

hands-on access to items from the center's resource collection. Around 100 new resources are added to the collection annually.

Pilgrim Lodge - \$396,487

(up \$16,899 from '10 budget)

This ministry provides community, personal and spiritual challenge and growth to over 1,000 young people and adults during summer camp experiences. Pilgrim Lodge is the central location for outdoor and youth ministry programs of the Maine Conference during the summer months. The program also includes several trip camps at other locations. And Pilgrim Lodge provides a seasonal retreat center, hosting nonprofit, community and church retreats during the spring and fall.

Rockcraft Retreat Center - \$31,539

(up \$218 from '10 budget)

Please see comments under income sources above.

Coordinating Council for Conference Life - \$762,163

(down \$4,487 from '10 budget)

Conference ministries in support of healthy congregations, churches in transition and pastoral care to clergy and congregations are funded in this area. Also, this budget provides governance, oversight, and operating support of Conference programs, finances, the Consolidated Trust and operations described elsewhere in the budget. This budget includes salaries, benefits and travel for the Conference Ministers, management and support staff, communications and publicity, the provision of Conference facilities, insurance, and legal and audit expenses.

Year 2011 Total Expenses for Programs and Operations: \$1,362,685 *(up \$47,987 from '10 budget)*

Maine Conference - United Church of Christ

ANNUAL MEETING of June 11-13, 2010

PLENARY 1 ITEM. 2011 Budget Presentation, Discussion and Vote. The Coordinating Council's Recommendation of the 2011 Operating Budget to the 2010 Maine Conference of the United Church of Christ's Annual Meeting.

- 1) **Background.** The Coordinating Council (“the Council”) has the responsibility to oversee the development of the Conference's annual operating budget. As such, the Coordinating Council oversees the work of the Finance Committee, who recommends an annual operating budget to the Coordinating Council for recommendation to the Annual Meeting. The following excerpt from the Conference by-laws (Article VI. 5. c.) illustrates: “Prior to the Annual Meeting, this committee shall prepare a report on the state of the treasury, and the amount of money needed for the ensuing financial year and ways and means for acquiring it, which report shall be submitted to the Conference through the Coordinating Council.”
 - a) **The Finance Committee's Role in the Budget Process.** In order to do its work, the Finance Committee recommends and follows a Coordinating Council adopted budget process and schedule. The Coordinating Council's adoption of the **Finance Committee's** budget recommendation for the Year 2011 completes a critical step in the budget process.
 - b) **The Coordinating Council's Role in the Budget Process.** The Coordinating Council then recommends an annual operating budget for the Year 2011 to the Annual Meeting in June 2010.¹
 - c) **The Coordinating Council's Request Today.** The Finance Committee through the Coordinating Council has completed its work for now. Attached is a summary of the Year 2011 budget and budget detail for transmittal to the Annual Meeting delegates. The attachments follow the **Year 2011 Budget - Summary Analysis** in section 2) below. The Coordinating Council asks the Annual Meeting to adopt its recommended Year 2011 Operating Budget.
- 2) **Year 2011 Budget - Summary Analysis.**
 - a) **Key Events Affecting the Conference and 2010 Approved (revisited) Requirements Set the Stage for the Year 2011 Budget.**
 - i) As analyzed in the Treasurer's Year 2009 report – the Conference had a rough financial year in 2009. Endowment funds and invested reserves dropped over the cliff in 2008, following the general direction of the capital markets but came back only a bit in 2009, making up about a third of what was lost in 2008. And the Conference experienced a substantial under attainment of budgeted income while expenses held close to or under budget for 2009. The Year 2009's operating loss of about \$44,000 required Conference leadership to rethink income, priorities and expenses, given that the trends in income might be flat or decline in the Year 2010.
 - ii) As a result of the 2009 budget deficit and income outlook for 2010, the Council in early 2010 identified and implemented savings or reductions in budgeted personnel, program and mission expenses. Pursuing their fiduciary responsibility to manage the budget between annual meetings, the Council reduced both the income and expense sides of the *Year 2010 Approved Budget*² by about \$26,000 (2%) and \$34,000 (2.5%), respectively.
 - (1) The reworked budget cut some personnel expenses in the Coordinating Council (savings from layoff of a part-time staff person in late 2009) and Pilgrim Lodge (eliminating seasonal positions yet to be filled).
 - (2) In addition, operating budget cuts included reductions to: the allocation for the Honduras Partnership Committee, staff travel, and Pilgrim Lodge food service.
 - iii) Along with the budget matters, as of this writing, the Rockcraft Retreat Center property is under a purchase and sale agreement. The sale may close soon.

¹ The Conference fiscal year is the calendar year.

² Approved by the September 2009 Annual Meeting.

- b) **The Finance Committee's Work on Development of the Year 2011 Budget.** The Finance Committee's role is to bridge the gap between anticipated revenues and expenses requested from the various commissions, staff and committees of the Conference during the development of the department recommended budget. After receiving Year 2009 results and the bulk of department recommended 2011 budgets from Conference participants in the budget process, the Finance Committee met several times to come to grips with balancing a budget for recommendation to the Coordinating Council. From January through early April the Finance Committee met several times to grapple with income trends, the complication of closing Rockcraft and a potential Year 2011 deficit that looked like it could have been about \$25,000 at one point. Finally, after changing assumptions and estimating income, including alternative funding sources for the Academy for Congregational Life and Leadership, and making a major cut in Basic Support to the UCC the Committee achieved a balanced budget recommendation on April 7, 2010. The Finance Committee recommended their budget to the Coordinating Council on April 16, 2010. The Council then accepted the Finance Committee's recommendations.
- c) **Comparing This Year's Budget to the Council Recommended Budget.** The Council recommends a 2011 budget that represents a 3% increase of income and a 4% increase of expenses over the *Year 2010 Approved (revisited) Budget*.
- i) This document provides notes to significant increases/decreases between the 2010 and 2011 budget. **Tables 1, 2 and 3** show budget-to-budget comparisons using the **2010 Approved (revisited)** as the base for comparison to the Coordinating Council recommended Year 2011 Budget (**2011 Council Rec.**).
 - ii) **Table 1** shows the difference between the income assumptions in the *2010 Approved (revisited) Budget* and those of the Coordinating Council Recommended 2011 Budget. **Table 2** shows the difference between the expense estimates in the *2010 Approved (revisited)* and those of the Coordinating Council's **2011 Council Rec.** **Figure 1 and Attachment 1** show the changes in staff compensation. **Table 3** then summarizes **Tables 1 and 2** AND provides summary analysis of the differences between the department recommended 2011 budget (**2011 Dept. Rec.**) and the Coordinating Council Recommended 2011 Budget (**2011 Council Rec.**).
 - iii) **Income.** Please see **Table 1**. The table summarizes the detail and net change in income budgeted comparing the *2010 Approved (revisited)* to the Coordinated Council recommended budget attached to this report. Year 2011 income will *increase* 3% from the *Year 2010 Approved (revisited)*. All but *Pilgrim Lodge* and the *Academy of Congregational Life and Leadership* revenues are anticipated to remain flat or dip below *Year 2010 Approved (revisited)* levels.
 - (1) **OCWM.** The budget estimate is mildly optimistic. Predicting OCWM income is very difficult and the Conference bears risk in relying on predicting OCWM. All it takes is one large contributor to experience a crisis and the conference income can be affected adversely in a significant way. During Finance Committee proceedings, the committee began with an assumption that there would be a small decrease to OCWM in 2011. However, after considerable thought, discussion, and planning, the Finance Committee believes that with a targeted ask aimed at the Conference's four top OCWM contributing churches coupled with improvements in the environment of some congregations, a modest increase of \$6,000 over the anticipated 2010 level can be achieved in 2011.
 - (2) **Fellowship Dues.** The Coordinating Council assumes a 2.3% dues COLA in 2011. The total budgeted amount that churches would pay is based on a projected number of UCC members and participating worshippers. This would result in a policy compliant³ increase of 31 cents per person. The fellowship dues rate would increase from \$13.45 in 2010 to \$13.76 (rounded to the nearest penny) per person for the Year 2011. Because formal

³ Current Conference policy requires a separate Conference vote for greater than a COLA increase in Fellowship Dues.

membership in churches is declining and there seems to be a growing trend in the number of non-enrolled persons participating in church life, the Conference has begun to ask churches to count non-member participants in church for the purpose of fellowship dues. Although Fellowship Dues will be increased by the COLA factor, the Finance Committee estimates that total Fellowship Dues income will not increase. Substantial numbers of large churches continue to clean their rolls which will cause a net decrease of Fellowship Dues in 2011. Therefore the Finance Committee determined that Fellowship Dues for 2011 would actually decrease by approximately \$200 from the 2009 level, or by 1% from the *Year 2010 Approved (revisited)* estimate.

- (3) **Invested Funds.** Investments in the Consolidated Trust, beneficial-interests-in-trust and other investment vehicles continue to face the pressures of world-wide capital markets. The Finance committee estimates a little less than a 1% short run decline of investment income compared to the *Year 2010 Approved (revisited)* estimate. Recent poor performance in the capital markets has put pressure on the growth of Conference investment returns. This is because the Conference income from the Consolidated Trust Fund is based in large part on a five year rolling average which means that improvements to the equity and fixed income capital markets are felt more slowly as are downturns. In addition, Conference operating deficits have put pressure on the principal value of reserves invested in the capital markets, resulting in lower absolute returns as principal declines.
- (4) **Friends of the Maine Conference.** This annual appeal is expected to decline versus the *Year 2010 Approved (revisited)* estimate because the Year 2010 estimate seems aggressive. Despite that there were a few large one-time or intermittent gifts during 2009, the level of giving in similar UCC conferences informs us that we can accomplish this goal with such strategies as asking donor prospects found on an expanding donor list.
- (5) **Miscellaneous Income.** This income source derives from program and service fees, rents, accounting services to the Consolidated Trust Fund, miscellaneous small asset sales and special projects. This amount will drop because there are no special project transfers planned for 2011 and the location of Academy of Congregational Life and Leadership fees in the budget moves from this category to a place of its own in the budget.

Table 1 Income Budget Comparison	2010 Approved (revisited)	2011 Council Rec.	Council Rec. \$ Diff. from 2010	% Diff. from 2010
OCWM from Local Churches	523,000	529,000	6,000	1%
Fellowship Dues	261,847	260,000	(1,847)	-1%
Income from Invested Funds	60,454	60,000	(454)	-1%
Friends of the Maine Conference	12,500	11,000	(1,500)	-12%
Miscellaneous Income	54,605	43,091	(11,514)	-21%
Pilgrim Lodge	379,030	396,555	17,525	5%
Rockcraft Retreat Center	31,320	31,539	218	1%
Academy for Congregational Life and Leadership (ACLL)	-	31,500	31,500	-
TOTAL INCOME	1,322,755	1,362,685	39,930	3%

- (6) **This budget estimates income growth of 5 per cent for Pilgrim Lodge.**

- (a) Registration Fees will increase by about 3% to reflect the continuing increase in the cost of camp programs. While subject to a Finance Committee review in late fall of

2010, the bulk of Pilgrim Lodge's income growth will come from fees.

(b) Contributions. This line is expected to decline. The reader of the detail will note that this line item has been split between Contributions (churches) and Friends of Pilgrim Lodge. This is because a focused appeal to Pilgrim Lodge alumni and other friends of Pilgrim Lodge is undertaken every year. Finally, a new item, a transfer from the capital depreciation fund will help to build or buy capital items during 2011.

(7) **This budget estimates an 1% per cent increase for Rockcraft Retreat Center.** Only an anticipated transfer from the sale of the property and remaining endowment income will support this area of the budget as the retreat operation is shut down and operations reduced to a minimum level in order to protect the property and its tax exempt status.

(8) **Academy for Congregational Life and Leadership (ACLL)**

The primary factor influencing the Academy budget for 2011 is that the program will grow from one class to two, i.e. new first year students and continuing third year students. The Advisory Committee of the Academy has determined that tuition should increase from \$400 to \$500 in 2011. That advice is included in the Council's recommended 2011 budget. In addition, as noted in *Miscellaneous Income* above, ACLL fees in the budget move from the *Miscellaneous* section to this category. This allows a specific and therefore, more transparent way, to identify and control ACLL financial support in the budget.

iv) ***Expenses.*** Table 2 compares the expense budgets for the 2010 Approved (*revisited*) budget to the Coordinated Council recommended budget (2011 Council Rec.) attached to this report. The expenses will ***increase*** by about \$48,000 or 4 per cent in 2011. The table shows that the expense budget is mostly a hold the line and cut back type budget (overall) with some notable exceptions and shifting of budget allocations.

(1) **Spiritual Life.** The Council recommends a few small adjustments to this commission's budget, i.e. reducing the *Conflict Mediation* line item from \$750 to \$0. This line item has had little use in years past and the option of applying for *Resourcing the Local Church* funds is available if help is needed. The Council also recommends reduction of *Care for Clergy* from \$1,900 to \$1,400 for the same reasons.

In addition the Finance Committee has recommended and the Council agrees that it is time to report the details of the Academy for Congregational Life and Leadership (Academy) separate from the Spiritual Life Commission budget, parallel to the way the Resource Center and Pilgrim Lodge are reported separately from Community Life.

(2) **Academy for Congregational Life and Leadership**

The primary factor influencing the Academy budget for 2011 is that the program grows from one class to two, i.e. new first year students and continuing third year students. This requires more effort from the Director. The plan is to increase this position to approximately ½ time. The Advisory Committee of the Academy has determined that tuition should increase from \$400 to \$500 in 2011. With these changes to the Academy budget the Advisory Committee believes the Conference can reduce the ***2011 (Dept. Rec.)*** allocation from Spiritual Life budget by \$2,800 or from \$9,500 to \$6,700. The Council remains cautiously optimistic that a grant in the amount of \$7,000 can be obtained from the UCC Brown Endowment Fund to help offset the program's additional expenses. Brown Grants are awarded for parallel programs throughout the UCC. These grants have historically been re-occurring grants rather than one time only. Therefore the Council believes the Conference can reduce the Spiritual Life Commission subsidy.

- (3) **Witness Life.** The Council recommends that the \$850 increase to Bangor Seminary support and the \$2,650 increase to Maine Council of Churches support should remain intact. However, the department requested \$8,450 for Honduras Partnership Committee should be reduced to \$6,450 – still \$1,450 higher than the 2010 Approved (revisited). This is based on the acknowledgement that the Honduras Partnership is one of the few ministry centers in the Maine Conference that has the authority to solicit funds directly. The Finance Committee and the Council encourage the Partnership to more aggressively pursue that avenue in support of this important ministry. Last year the Coordinating Council moved the *Basic Support to the UCC* line item into the Coordinating Council area of the 2010 budget. Please see that area of the budget discussion for interpretation of the *Basic Support* item.

Witness Life Budget Adjustments	2010 Approved (revisited)	2011 Council Rec.	Council Rec. \$ Diff. from 2010
Bangor Theological Seminary	13,150	14,000	850
Honduras Partnership	5,000	6,450	1,450
Maine Council of Churches	9,350	12,000	2,650

- (4) **Community Life.** This budget makes no recommended changes to the Community Life department recommended 2011 budget. And, it is noteworthy to acknowledge that the Finance Committee considers it important to keep the Small Church Mission Team budget intact.

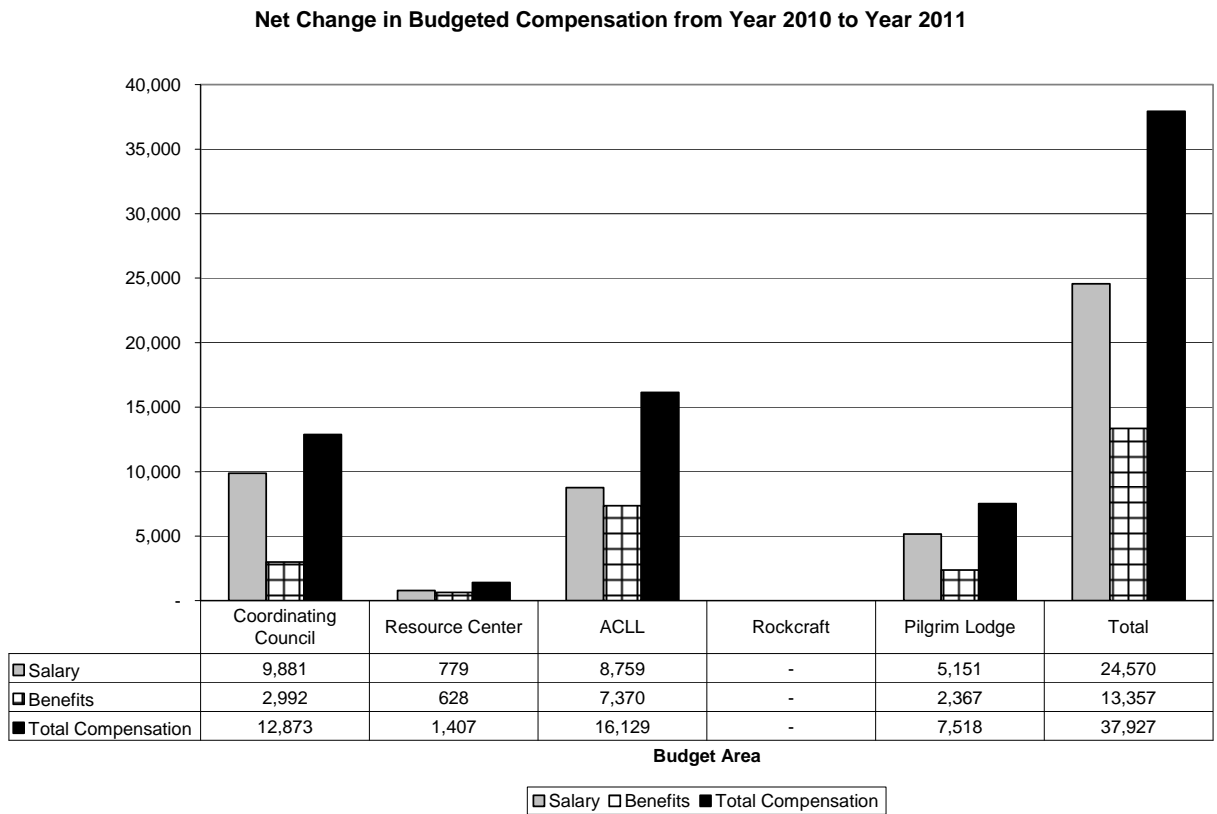
	2010 Approved (revisited)	2011 Council Rec.	Council Rec. \$ Diff. from 2010	% Diff. from 2010
Commission for Spiritual Life	18,400	16,650	(1,750)	-10%
Academy for Congregational Life and Leadership (ACLL)	-	31,500	31,500	-
Commission for Witness Life	36,850	42,000	5,150	14%
Commission for Community Life	38,600	37,650	(950)	-2%
Resource Center	43,289	44,696	1,407	3%
Pilgrim Lodge	379,588	396,487	16,899	4%
Rockcraft Retreat Center	31,320	31,539	218	1%
Coordinating Council for Conference Life	766,650	762,163	(4,487)	-1%
TOTAL EXPENSES	1,314,698	1,362,685	47,987	4%

- (5) **Analysis of General Compensation Summarized.** *Attachment 1* outlines the year over year differences between the Council recommended 2011 budget and the 2010 revisited budget. The Personnel Committee responded to the request from the floor of last year's Annual Meeting by recommending an across the board salary increase of 3% for 2011. The Council's Personnel Committee plans a review of select equity salary increases in the fall of 2010. As one can see, this summary analysis of salary and benefit budgets comprehends each area of the budget (ACLL, Resource Center, Pilgrim Lodge, and Coordinating Council). Each area plans and expends staff compensation particular to

program and operational requirements. A summary of each area's net change in compensation from 2010 to 2011 is shown in **Figure 1** below.

- (a) **Coordinating Council for Conference Life.** Salary and wage rates are planned for a 3% INCREASE. Health and dental benefit premium rates are slated to increase 7% and 5%, respectively, for those who participate in those programs. The Conference pays 100% of premium costs for full-time employees who are eligible.
- (b) **Resource Center.** Again, a planned 3% salary increase and increased health and dental benefit rates cause the increase.
- (c) **Academy of Congregational Life and Leadership (ACLL).** Two factors drive the nearly tripling of personnel costs here. First, the position reflects an increase of scope to a half-time position, where it had been budgeted as one-quarter-time for 2010. In addition, when a permanent position becomes half-time, the Conference by policy must provide a half-time proportion of a full-time position's benefits – health, dental, pension. The amount shown in *Attachment 1* is the gross amount of expenses for the Director of the Academy of Congregational Life and Leadership (ACLL). The growth and continued success of the program necessitates the increase in staff effort. Some of the funding for the increase in costs comes from Academy tuition, and a probable Brown Grant, in addition to a \$6,700 budget allocation from the Spiritual Life Commission.

Figure 1



- (d) **Rockcraft.** The 2011 budget does not reflect specific staff compensation, but provides general allowances for temporary or very part-time, or contracted work at the facility prior to closing on a sale of the property.
- (e) **Pilgrim Lodge.** As with other sections of the budget, a planned 3% salary increase and increased health and dental benefit rates cause the overall 3.4% increase in personnel costs.
- (6) **Moving from net changes in budgeted compensation to other significant changes** in the Resource Center, Pilgrim Lodge, Rockcraft and the Coordinating Council for Conference Life budgets, the reader can see that the bulk of the 2011 budget is a hold the line and cutback budget – with some exceptions.
- (7) **Resource Center.** The Resource Center 2011 budget holds the line on expenditures with minor exception in the salary and benefits area as explained above in Section (5) (b).
- (8) **Pilgrim Lodge.** While there is some minor shifting of priorities and estimates, the primary driver for Pilgrim Lodge’s 4% budget increase in addition to personnel costs lies in projects funded by the depreciation fund providing for equipment purchase and building care⁴ and an installment on repaying an internal loan from the Conference’s reserves.
- (9) **Rockcraft.** The 2011 budget provides allowances for minimal spending to protect the Rockcraft property as it heads toward sale to a new owner. Those allowances cover minimal operations and maintenance costs, including but not limited to caretaking, minimal utilities, janitorial services and maintenance and repair.
- (10) **Coordinating Council for Conference Life.** While the Coordinating Council area of the budget provides the majority of the whole Conference operation’s personnel expense (\$464,000, or 62%), there are other operational, administrative, governance items and requirements to cover every year. In addition, this budget includes *Basic Support to the United Church of Christ*. As explained earlier, the personnel compensation in the Council’s budget increased by about \$12,900, or 3%. This means other areas in the Council’s budget were flat funded or cut when comparing to the *Year 2010 Approved (revisited)*. A few of the more important items are explained below with the reductions and line numbers identified. The remainder of items can be viewed at Lines 231 through 310 in the attached detail budget.
- (a) Minor adjustments to the Council’s budget include:
- (i) Reduction of Coordinating Council Meeting expenses from \$5,700 to \$4,700 (reasoning is under use of this line item in previous years);
 - (ii) Increase of General Synod Fund from \$6,000 to \$15,000 (reasoning is increase in size of delegation and the actual costs of Synod over the past several years);
 - (iii) Increase of staff travel costs from \$50,000 to \$53,196;
 - (iv) Reduction of sabbatical expenses from \$6,500 to \$3,200;
 - (v) Reduction of publicity from \$2,000 to \$1,000;
 - (vi) Increase of the net costs of Office Occupancy: Equipment, Telecom, Supplies, etc. from \$68,971 to \$78,442 (the majority of this increase is because of the Conference’s new facility depreciation policy);
 - (vii) Reduction of administrative fees (legal, etc) of \$1,726; and
 - (viii) Elimination of the Debt Reduction line of \$2,000.
- (b) The Council in this budget also recommends that Basic Support to the National Setting of the UCC decrease from \$138,000 to \$108,000.
- (i) HOWEVER, the Coordinating Council intends to bring a motion to the Annual

⁴ A list will be produced for conference Finance Committee review in Fall 2010 when the Committee reviews the Pilgrim Lodge budget and its relationship to fees for 2011.

Meeting asking the Annual Meeting to approve that “Five Percent of the net proceeds from the sale of Rockcraft be given as an unrestricted gift to the National Setting of the UCC.”⁵

- (ii) The reasoning for this approach is that as the OCWM contributions from local churches to the conference have decreased over the past five years, so must the Maine Conference contribution to the National Setting. However, the Council recognizes that the gift of Rockcraft Retreat Center to the Maine Conference came about with some encouragement from the wider UCC, i.e. Connecticut Conference. Therefore, the Council believes it appropriate that the Conference give some of the proceeds from the Rockcraft sale back to the wider UCC through a special gift.
- (iii) The Council anticipates that the National UCC will ask the Conference what is the intention of the Maine Conference for National Basic Support in 2012. The Council recommends a goal of \$120,000 for 2012 which would be a \$12,000 increase from the recommended 2011 budget.

⁵ This refers to the following Council action: “On a motion by Walter (Ted) Ruark, seconded by Herb Oliver, the council voted (with 1 opposed) to recommend to the Conference at the 2010 Annual Meeting that 5% of the net proceeds of the sale of the Rockcraft Retreat Center be given as an unrestricted gift to the National Setting of the United Church of Christ.” Coordinating Council. *Meeting Minutes April 16, 2010*.

Table 3 Summary of Coordinating Council's Action	2010 Approved (revisited)	2011 Dept. Rec.	2011 Council Rec.	Council Rec. \$ Diff. to 2011 Dept. Rec.	Council Rec. \$ Diff. from 2010	% Diff. from 2010
OCWM from Local Churches	523,000	517,000	529,000	12,000	6,000	1%
Fellowship Dues	261,847	273,101	260,000	(13,101)	(1,847)	-1%
Income from Invested Funds	60,454	57,886	60,000	2,114	(454)	-1%
Friends of the Maine Conference	12,500	10,500	11,000	500	(1,500)	-12%
Miscellaneous Income	54,605	65,543	43,091	(22,451)	(11,514)	-21%
Pilgrim Lodge	379,030	396,555	396,555	-	17,525	5%
Rockcraft Retreat Center	31,320	31,539	31,539	-	218	1%
Academy for Congregational Life and Leadership	-	-	31,500	31,500	31,500	-
TOTAL INCOME	1,322,755	1,352,123	1,362,685	10,562	39,930	3%
Commission for Spiritual Life	18,400	20,900	16,650	(4,250)	(1,750)	-10%
Academy for Congregational Life and Leadership	-	-	31,500	31,500	31,500	-
Commission for Witness Life	36,850	44,000	42,000	(2,000)	5,150	14%
Commission for Community Life	38,600	37,650	37,650	-	(950)	-2%
Resource Center	43,289	44,696	44,696	-	1,407	3%
Pilgrim Lodge	379,588	399,949	396,487	(3,462)	16,899	4%
Rockcraft Retreat Center	31,320	31,539	31,539	-	218	1%
Coordinating Council for Conference Life	766,650	798,331	762,163	(36,168)	(4,487)	-1%
TOTAL EXPENSES	1,314,698	1,377,064	1,362,685	(14,380)	47,987	4%
OPERATING SURPLUS (DEFICIT)	8,058	(24,942)	-	(24,942)	(8,058)	-100%

Attached to the remainder of this report are:

Attachment 1 - Compensation Budget Comparison

*The Coordinating Council Recommended Maine Conference 2011 Budget:
Summary (one page);*

*The Coordinating Council Recommended Maine Conference 2011 Budget:
Detail (six pages)*

This report prepared on behalf of the Coordinating Council by: Connie Insley, Chair of the Finance Committee and Mark Schussler, Conference Business Manager

Attachment 1 - Compensation Budget Comparison

Line	Budget Area	2010 Approved (revisited)			
		Salary	Benefits	Total	
1	Coordinating Council /1.	327,890	123,034	450,924	
2	Resource Center /2.	25,966	12,588	38,554	
3	Spiritual Life - Academy for Congregational Life and Leadership /3.	8,755	670	9,425	
4	Rockcraft /4.	-	-	-	
5	Pilgrim Lodge /5.	171,684	49,310	220,993	
6					
7	Total	<u>534,295</u>	<u>185,602</u>	<u>719,896</u>	
8					
9					
10		2011 Council Rec.			
		Salary	Benefits	Total	
11					
12	Coordinating Council /1.	337,771	126,026	463,797	
13	Resource Center /2.	26,745	13,216	39,961	
14	Academy for Congregational Life and Leadership /3.	17,514	8,040	25,554	
15	Rockcraft /4.	-	-	-	
16	Pilgrim Lodge /5.	176,835	51,677	228,512	
17					
18	Total	<u>558,865</u>	<u>198,959</u>	<u>757,824</u>	
19					
20		Council Rec. Diff. from 2010			
21		Salary	Benefits	Total	Total %Chg.
22					
23	Coordinating Council /1.	9,881	2,992	12,873	2.9%
24	Resource Center /2.	779	628	1,407	3.6%
25	Academy for Congregational Life and Leadership /3	8,759	7,370	16,129	171.1%
26	Rockcraft /4.	-	-	-	-
27	Pilgrim Lodge /5.	5,151	2,367	7,518	3.4%
28					5.3%
29	Total	<u>24,570</u>	<u>13,357</u>	<u>37,927</u>	<u>2.9%</u>

NOTES

1. Increase derives from Personnel Committee recommended salary and wage rates planned at a 3% INCREASE in 2011. Health and dental benefit rates are slated to increase 7% and 5%, respectively. Not all employees participate in the health and dental programs because some are not eligible and others have alternative programs.
2. 3% salary increase and increased benefit rates cause the increase.
3. Nearly tripling the ACLL amount is offset in part by fees and a grant. The amount shown is the gross amount of expenses for the Director of the Academy for Congregational Life and Leadership (ACLL).
4. The 2011 budget assumes no staff positions but only general allowances for temporary or very part-time, or contracted work at the facility prior to closing on a sale of the property.
5. Increases derive from salary and wage rates planned at a 3% INCREASE. Health and dental benefit rates are slated to increase 7% and 5%, respectively. Not all employees participate in the health and dental programs because some are not eligible and others have alternative programs.

This page intentionally left blank

Council Recommended Maine Conference 2011 Budget: Summary

Line No.	2009 Actual	2010 Council REVISIT	2011 Dept Rec.	2011 Council Rec.	\$Diff. from 2010 REVISIT	%	
319	SUMMARY OF INCOME AND EXPENSES						
320					-		
321	INCOME:						
322	502,131	523,000	517,000	529,000	6,000	1%	
323	260,227	261,847	273,101	260,000	(1,847)	-1%	
324	57,723	60,454	57,886	60,000	(454)	-1%	
325	14,233	12,500	10,500	11,000	(1,500)	-12%	
326	33,778	54,605	65,543	43,091	(11,514)	-21%	
327	322,832	379,030	396,555	396,555	17,525	5%	
328	178,858	31,320	31,539	31,539	218	1%	
329	-	-	-	31,500	31,500		
330	TOTAL INCOME	1,369,781	1,322,755	1,352,123	1,362,685	39,930	3%
331							
332	EXPENSES:						
333	9,394	18,400	20,900	16,650	(1,750)	-10%	
334	-	-	-	31,500	31,500		
335	41,238	36,850	44,000	42,000	5,150	14%	
336	31,502	38,600	37,650	37,650	(950)	-2%	
337	39,690	43,289	44,696	44,696	1,407	3%	
338	336,692	379,588	399,949	396,487	16,899	4%	
339	165,787	31,320	31,539	31,539	218	1%	
340	789,525	766,650	798,331	762,163	(4,487)	-1%	
341	TOTAL EXPENSES	1,413,828	1,314,698	1,377,064	1,362,685	47,987	4%
342							
343	OPERATING SURPLUS (DEFICIT)	(44,046)	8,058	(24,942)	-	(8,058)	-100%
344	Transfer from Dedicated Funds						
345							
346	NET SURPLUS (DEFICIT)	(44,046)	8,058	(24,942)	-	(8,058)	-100%

Council Recommended Maine Conference 2011 Budget: Detail

Line No.	2009 Actual	2010 Council REVISIT	2011 Dept Rec.	2011 Council Rec.	\$Diff. from 2010 REVISIT	%
CONFERENCE INCOME						
1	Conference Operating Fund					
2	OCWM	502,131	523,000	517,000	529,000	6,000 1%
3	Fellowship Dues	260,227	261,847	273,101	260,000	(1,847) -1%
4	Income from Invested Funds	57,723	60,454	57,886	60,000	(454) -1%
5	Friends of the Maine Conference	14,233	12,500	10,500	11,000	(1,500) -12%
6	Miscellaneous (Fees,Charges, Rents, Transfers)	33,778	54,605	65,543	43,091	(11,514) -21%
7	Other Fees - ACLL, Other Events, Programs					-
8	Subtotal	868,091	912,406	924,029	903,091	(9,315) -1%
9						-
10	Pilgrim Lodge					
11	Registration Fees	246,614	294,984	303,834	303,834	8,850 3%
12	Less: Camper scholarships	(2,820)	(2,890)	(2,900)	(2,900)	(10) 0%
13	Less: Counselorship discounts	-	(1,020)	(1,020)	(1,020)	- 0%
14	Retreats & Conferences	36,279	43,538	44,409	44,409	871 2%
15	Contributions	5,883	4,500	4,500	4,500	- 0%
16	Friends of Pilgrim Lodge	6,695	11,000	8,000	8,000	(3,000) -27%
17	Camp Scholarship Income	2,820	2,890	2,900	2,900	10 0%
18	Other Income	22,651	19,028	19,833	19,833	805 4%
19	Transfer from Reserves	6,600	7,000	7,000	7,000	- 0%
20	Direct Conference Subsidy	-	-	-	-	-
21	Indirect Conference Subsidy--Registration Services	-	-	-	-	-
22	Transfer from Depreciation Fund			10,000	10,000	10,000
23	Bad Debt Expense	(1,889)				
24	Subtotal	322,832	379,030	396,555	396,555	17,525 5%
25						-
26	Rockcraft Retreat Center					
27	Income from use	157,523				-
28	Contributions	721				-
29	Conference & Retreat Ministries Pledges	-				-
30	Other Income	364				-
31	Direct Conference Subsidy	4,824	25,000	25,000	25,000	- 0%
32	Indirect Conference Subsidy--Registration Services	9,169	-			-
33	Investment Income	6,257	6,320	6,539	6,539	218 3%
34	Subtotal	178,858	31,320	31,539	31,539	218 1%
35						-
36	Academy for Congregational Life and Leadership					
37	Tuition - Yr1 - Fall					-
38	Tuition - Yr1 - Spring				10,700	10,700
39	Tuition - Yr2 - Fall				8,800	8,800
40	Tuition - Yr2 - Spring				-	-
41	Tuition - Yr3 - Spring				5,000	5,000
42	Internal Transfer - (from Spiritual Life)					-
43	Other Income: Grants, Donations				7,000	7,000
44	Subtotal	-	-	-	31,500	31,500
45						-
46	TOTAL INCOME:	1,369,781	1,322,756	1,352,123	1,362,685	39,929 3%
47						-

Council Recommended Maine Conference 2011 Budget: Detail

Line No.		2009 Actual	2010 Council REVISIT	2011 Dept Rec.	2011 Council Rec.	\$Diff. from 2010 REVISIT	%
48	CONFERENCE EXPENSES:					-	
49						-	
50	COMMISSION FOR SPIRITUAL LIFE:					-	
51	Christian Study and Nurture					-	
52	NEAUCE (subsidy)	330	250	250	350	100	40%
53	NEAUCE (scholarship)	578	500	500	500	-	0%
54	Christian Education Ministry Team	12	100	100	100	-	0%
55	National & Regional Events	100	300	300	300	-	0%
56	Certification and Training	-	300	300	300	-	0%
57	OWL	-	-	-	-	-	
58	Other	-	-	-	-	-	
59	Maine Council of Churches (Seeds of promise)	-	-	-	-	-	
60	Internal Transfer - to Academy Academy for Congegational Life and Leadership	-	-	-	-	-	
61	(subsidy in 2011)	(757)	7,000	9,500	6,700	(300)	-4%
62							
63	Partners in Education	460	800	800	400	(400)	-50%
64	CE Mailings	-	250	250	250	-	0%
65	Distance Learning Experimental Program	-	500	500	800	300	60%
66	Other	35	200	200	200	-	0%
67	Subtotal	758	10,200	12,700	9,900	(300)	-3%
68	Leadership Development & Renewal			-	-	-	
69	Publications	-	-	-	-	-	
70	Workshops & Consultations	-	400	400	400	-	0%
71	Pastors' Study Conference Subsidy	-	200	200	-	(200)	-100%
72	Rapid Response Team Training	-	200	200	200	-	0%
73	Ministry of Laity	-	-	-	-	-	
74	Spiritual Life Team(was Spiritual Growth)	-	-	-	-	-	
75	BTS Small Church Leadership Program	-	-	-	-	-	
76	Retreats & Scholarships	79	250	250	250	-	0%
77	Virtual Boundary(was Holy Conversation)	229	-	-	-	-	
78	Subtotal	308	1,050	1,050	850	(200)	-19%
79	Worship and Ministry			-	-	-	
80	Pastors' Study Conference	-	-	-	-	-	
81	Workshops & Consultations (Clergy Retreats)	972	1,500	1,500	1,500	-	0%
82	Conflict Mediation	-	750	750	-	(750)	-100%
83	Polity Course(Summer)	400	300	300	300	-	0%
84	Care for Clergy	1,131	1,900	1,900	1,400	(500)	-26%
85	Worship Enrichment Ministry Team	-	-	-	-	-	
86	Publications	-	-	-	-	-	
87	Church Leader's Convocation	2,668	1,500	1,500	1,500	-	0%
88	Subtotal	5,170	5,950	5,950	4,700	(1,250)	-21%
89				-	-	-	
90	Church and Ministry Support	624	100	100	100	-	0%
91	Interim Ministry Workshops and Consultations	2,208	500	500	500	-	0%
92				-	-	-	
93				-	-	-	
94	Commission/Committee Expenses	325	600	600	600	-	0%
95				-	-	-	
96	TOTAL Spiritual Life:	9,394	18,400	20,900	16,650	(1,750)	-10%

Council Recommended Maine Conference 2011 Budget: Detail

Line No.	2009 Actual	2010 Council REVISIT	2011 Dept Rec.	2011 Council Rec.	\$Diff. from 2010 REVISIT	%
152			-	-	-	
153	COMMISSION FOR COMMUNITY LIFE:					
154	50		-	-	-	
155	28,660	31,000	30,500	30,500	(500)	-2%
156	-		-	-	-	
157	-		-	-	-	
158	(967)	2,000	2,000	2,000	-	0%
159	-	200	200	200	-	0%
160	61	300	500	500	200	67%
161	439	800	800	800	-	0%
162	-	1,500	1,000	1,000	(500)	-33%
163	Subtotal	(467)	4,800	4,500	(300)	-6%
164	-		-	-	-	
165	1,665	1,800	2,100	2,100	300	17%
166	300	500	300	300	(200)	-40%
167	-	100	-	-	(100)	-100%
168	-	50	-	-	(50)	-100%
169	1,000		-	-	-	
170	293	350	250	250	(100)	-29%
171	TOTAL: Community Life					
172	31,502	38,600	37,650	37,650	(950)	-2%
173	RESOURCE CENTER:					
174	25,966	25,966	26,745	26,745	779	3%
175	604		-	-	-	
176	12,032	12,588	13,216	13,216	628	5%
177	3,227	4,000	4,000	4,000	-	0%
178	(3,201)	(2,500)	(2,500)	(2,500)	-	0%
179	871	2,200	2,200	2,200	-	0%
180	22		-	-	-	
181	348		-	-	-	
182	(200)	200	200	200	-	0%
183	35	35	35	35	-	0%
184	62		-	-	-	
185	(76)	800	800	800	-	0%
186	TOTAL: Resource Center					
187	39,690	43,289	44,696	44,696	1,407	3%
188	PILGRIM LODGE:					
189	51,351	51,351	52,892	52,892	1,541	3%
190	26,725	27,785	29,078	29,078	1,293	5%
191	118,421	120,333	123,943	123,943	3,610	3%
192	22,913	21,525	22,599	22,599	1,074	5%
193	2,541	3,500	3,500	4,000	500	14%
194	10,203	13,643	13,643	13,684	41	0%
195	16,383	17,324	17,324	17,000	(324)	-2%
196	25,124	22,000	22,000	26,000	4,000	18%
197	30,743	35,000	37,842	35,000	-	0%
198	24,427	25,000	23,000	22,000	(3,000)	-12%
199	-	-	-	-	-	
200	3,200	4,000	4,000	4,000	-	0%
201	3,677	8,400	8,400	10,000	1,600	19%
202	705	2,000	4,000	2,000	-	0%
203	-	-	-	-	-	
204	-	-	10,000	10,000	10,000	
205	-	-	-	-	-	
206	-	4,000	4,000	4,000	-	0%
207	279		-	-	-	
208	-	7,079	7,079	5,157	(1,922)	-27%
209	-	16,649	16,649	15,134	(1,515)	-9%
210	TOTAL: Pilgrim Lodge					
210	336,692	379,588	399,949	396,487	16,899	4%

Council Recommended Maine Conference 2011 Budget: Detail

Line No.	2009 Actual	2010 Council REVISIT	2011 Dept Rec.	2011 Council Rec.	\$Diff. from 2010 REVISIT	%
211					-	
212	ROCKCRAFT RETREAT CENTER:					
213	35,370				-	
214	22,743				-	
215	24,911				-	
216	2,185				-	
217	24,423				-	
218	1,846				-	
219	8,744				-	
220	18,010				-	
221	464				-	
222	7,888				-	
223	650				-	
224	9,264				-	
225	120				-	
226	9,169				-	
227	-	15,149	15,367	15,541	392	3%
228		1,039	1,039	995	(44)	-4%
229		15,132	15,132	15,003	(129)	-1%
230	TOTAL: Rockcraft Retreat Center	165,787	31,539	31,539	218	1%
231					-	
232					-	
233	COORDINATING COUNCIL FOR CONFERENCE LIFE:					
234	Basic Support To United Church of Christ (Moved from Witness Life)					
235	138,000	138,000	138,000	108,000	(30,000)	-22%
236	-	-	-	-	-	
237	233	-	-	-	-	
238	-	-	-	-	-	
239	720	2,000	2,000	1,000	(1,000)	-50%
240	-	200	200	200	-	0%
241	Subtotal	953	2,200	1,200	(1,000)	-45%
242	80,037	80,037	82,438	82,438	2,401	3%
243	60,028	60,028	61,828	61,828	1,800	3%
244	Staff Salaries					
245	Associate Conference Minister (Small Church - 3/4 FTE/ 1/2 FTE prior to May 09)					
246	39,300	45,021	46,372	46,372	1,351	3%
247	-	-	-	-	-	
248	62,000	62,000	63,860	63,860	1,860	3%
249	36,411	36,411	37,503	37,503	1,092	3%
250	18,851	19,924	20,567	20,567	643	3%
251	20,343	-	-	-	-	
252	24,824	24,470	25,204	25,204	734	3%
253	40	-	-	-	-	
254	Subtotal	201,769	187,825	193,505	5,680	3%
255	Less: Indirect Subsidy to Pilgrim Lodge and Rockcraft					
256	(9,169)					
257	Net Staff Salaries Charged to Conference	192,600	187,825	193,505	5,680	3%
258	Indirect Compensation					
259	-	-	-	-	-	
260	33,502	34,593	36,091	36,091	1,498	4%
261	89,016	88,441	89,935	89,935	1,494	2%
262	2,860	6,000	6,000	6,000	-	0%
263	6,500	6,500	6,500	3,200	(3,300)	-51%
264	1,172	-	-	-	-	
265	Subtotal	133,050	135,534	138,526	(308)	0%

Council Recommended Maine Conference 2011 Budget: Detail

Line No.		2009	2010	2011	2011	\$Diff. from	%
		Actual	Council REVISIT	Dept Rec.	Council Rec.	2010 REVISIT	
266							
267	Staff Travel	57,150	50,000	53,196	53,196	3,196	6%
268		-		-	-	-	
269	Coordinating Council						
270	General Synod Fund	6,000	6,000	15,000	15,000	9,000	150%
271	Meeting Expenses	3,511	5,700	4,700	4,700	(1,000)	-18%
272	Council Committees	-	450	450	450	-	0%
273	Search Committee	-		-	-	-	
274	Subtotal	9,511	12,150	20,150	20,150	8,000	66%
275						-	
276	Annual Meeting	15,422	8,000	8,000	8,000	-	0%
277						-	
278	Direct Subsidy to Conference Facilities	4,824		-	-	-	
279	Indirect Subsidy to Facilities	9,169		-	-	-	
280		-		-	-	-	
281	Nominating Committee Expenses	-	100	100	100	-	0%
282						-	
283	Occupancy	-		-	-	-	
284	Office Equipment	2,293		-	-	-	
285	Office Equipment - copier contract	2,909	2,900	2,900	2,900	-	0%
286	Supplies	9,246	8,573	9,523	9,523	950	11%
287	Postage	8,567	6,050	6,655	6,655	605	10%
288	Telecommunications (was Telephone)	16,605	18,176	17,104	17,104	(1,072)	-6%
289	Building Repayment	-	-	-	-	-	
290	Building Maintenance	1,499	2,000	2,000	2,000	-	0%
291	Utilities	8,264	9,215	8,512	8,512	(703)	-8%
292	Janitorial Services	3,540	3,713	3,646	3,646	(67)	-2%
293	Reserve for Major Repairs/Capital Expense, 2010, 2011, 2012	5,658	-	10,370	10,370	10,370	
294	Municipal Services	5,576	5,815	5,989	5,989	174	3%
295	Miscellaneous and W. Gardiner Office	2,543	800	800	800	-	0%
296	Staff Retreats	-	200	200	200	-	0%
297	Small Church Office	967	800	800	800	-	0%
298	Annual Equipment Depreciation Charge (New in 2011)		5,738	5,738	4,645	(1,093)	-19%
299	Annual Building Depreciation Charge (New in 2011)		4,992	4,992	5,298	306	6%
300	Subtotal	67,667	68,971	79,228	78,442	9,470	14%
301						-	
302	Other Admin.			-	-	-	
303	Insurance and Bonding	3,937	6,936	7,075	5,993	(943)	-14%
304	Legal & Audit	15,308	13,566	13,973	13,973	407	3%
305	Fees and Charges	1,868	1,302	112	112	(1,190)	-91%
306	Subtotal	21,114	21,804	21,160	20,078	(1,726)	-8%
307		-		-	-	-	
308	Debt Reduction & Contingencies	-	2,000	-	-	(2,000)	-100%
309		-		-	-	-	
310	TOTAL EXPENSES: Coordinating Council	789,525	766,650	798,331	762,163	(4,487)	-1%
311						-	
312	TOTAL EXPENSES:	1,413,828	1,314,698	1,377,064	1,362,685	47,987	4%
313						-	
314	OPERATING SURPLUS (DEFICIT):	(44,046)	8,058	(24,942)	-	(8,058)	-100%
315	Transfer from Dedicated Funds					-	
316						-	
317	NET SURPLUS (DEFICIT)	(44,046)	8,058	(24,942)	-	(8,058)	-100%