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Maine Conference United Church of Christ

www.maineucc.org

Recommended 2012 Maine Conference Operating Budget

This document transmitting the *Recommended 2012 Maine Conference Operating Budget* to the 2011 Annual Meeting includes an overview entitled, *Your Conference Budget at a Glance*. In addition, summary analysis and highlights, and formal details of the recommended 2012 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 2012 Operating Budget*, with brief explanations of the major budget categories and components. (3 Pages).

The Recommended 2012 Operating Budget:

- 1) ***PLENARY 1 ITEM. 2012 Budget Presentation, Discussion and Vote. The Coordinating Council's Recommendation of the 2012 Operating Budget to the 2011 Maine Conference of the United Church of Christ's Annual Meeting.*** (11 Pages);
- 2) ***Recommended 2012 Maine Conference Budget: Summary*** (1 Page);
- 3) ***Recommended 2012 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 2012 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 stewards: volunteers, professional staff and Annual Meeting delegates 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 the anticipated income and spending plan for ministries of the Maine Conference.

Income Sources

OCWM - \$515,100

(up \$5,100 from '11 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 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

(up \$8,000 from '11 budget)

The Maine Conference asks churches to provide this broad purpose, general funding which supports many conference ministries. While including the standard COLA increase for fellowship dues (about 29 cents per member), the proposed \$14.18 rate includes an extra \$0.44 per member above what current fellowship dues policy allows. Any increase above the policy driven rate of \$13.74 per church member must be voted affirmatively at Annual Meeting. This proposed budget for 2012 incorporates a key assumption that delegates will vote in favor of a balanced budget that increases the fellowship dues beyond the current policy limit.

Income from Invested Funds - \$71,130

(up \$11,130 from '11 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. Much of the earning of investment income is guided, in part, by adhering to socially responsible investing (SRI) principles and policy.

Friends of the Maine Conference - \$20,000

(up \$2,000 from '11 budget)

This appeal asks for gifts from 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 - \$40,480

(up \$1,353 from '11 budget)

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

Special Council Fundraising - \$9,992

(up \$9,992 from '11 budget)

With this new fundraising initiative, the Coordinating Council seeks to organize and raise general funds through the development and execution of at least two special events, one of which might include e-waste recycling. Not only does this new source of revenue help to close a funding gap in the Conference's general revenue, but provides an opportunity to realize the Conference's values in favor of the environment.

Commission for Spiritual Life - \$8,000

(up \$4,035 from '11 budget)

As the reader can see, the Year 2012 Budget includes an increase in fees. This line in the budget sets a goal to derive the increase in net fees from special events – primarily from the 2012 Fall Learning Event. Not only does this new source of revenue help to close a funding gap in the Conference's general revenue, but provides an opportunity to reach out to the Conference and the broader ecumenical community with world class program leaders and keynoters

Resource Center - \$2,300

(down \$200 from '11 budget)

This budget notes a slight erosion of margins on book and resource sales, for example. The income helps offset the cost of the Resource Center program.

Pilgrim Lodge - \$383,642

(down \$12,913 from '11 budget)

Program and retreat use of Pilgrim Lodge is the primary source of income (approx. 85%). 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 - \$27,749

(down \$3,790 from '11 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 - \$26,500

(down \$5,000 from '11 budget)

Program tuition is the primary source of income. This budget allocates that income to offset most direct costs to provide 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 2012 Total Income Sources: \$1,364,894

(up \$19,709 from '11 budget)

Expenses for Programs and Operations

Commission for Spiritual Life - \$9,950

(same as '11 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 Spiritual Life budget is dedicated to *Christian Study and Nurture*, much of which used to be allocated to the *Academy for Congregational Life and Leadership*, a program that has generated a great deal of interest and participation. Please see that program below in the following section. 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.

Under *Worship and Ministry* the 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*, 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 - \$39,284

(up 1,084 from '11 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. 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 - \$36,900

(down \$5,100 from '11 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 - \$32,950

(down \$4,700 from '11 budget)

The Commission for Community Life oversees the budget requests for the Outdoor Ministries Team, Pilgrim Lodge, Small Church Leadership Team including Parishes of Promise, YMAT which includes Middle School Ministries, Senior Youth Council, Young Adult Ministries and advisors for all three programs, Resource Center, Women of the Maine Conference scholarships, and the facebook page dedicated to Support Staff.

Resource Center - \$49,148

(up \$1,953 from '11 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 186 calls for information and provided over 800 resources to 103 congregations and their members during 2010. Statistics gathered so far this year are in line for similar numbers for 2012 and continuing into 2013. 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 - \$383,642

(down \$12,845 from '11 budget)

This ministry provides community, personal and spiritual challenge and growth to over 1,000 young people and adults during summer camp and retreat 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 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 - \$27,749

(down \$3,790 from '11 budget)

Please see comments under income sources above.

Coordinating Council for Conference Life - \$785,270

(up \$23,107 from '11 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 2012 Total for Programs and Operations: \$1,364,894 (down \$291 from '11 budget)

Maine Conference - United Church of Christ

ANNUAL MEETING of June 24-26, 2011

PLENARY 1 ITEM. 2012 Budget Presentation, Discussion and Vote. The Coordinating Council's Recommendation of the 2012 Operating Budget to the 2011 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 VII. 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 budget process and schedule. The Coordinating Council's adoption of the **Finance Committee's** budget recommendation for the Year 2012 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 2012 to the Annual Meeting in June 2011.¹
 - 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 2012 budget and budget detail for transmittal to the Annual Meeting delegates. The attachments follow the **Year 2012 Budget - Summary Analysis** in section 2) below. The Coordinating Council asks the Annual Meeting to adopt its recommended Year 2012 Operating Budget.
- 2) **Year 2012 Budget - Summary Analysis.**
 - a) **Key Events Affecting the Conference and 2011 Approved (revisited) Requirements Set the Stage for the Year 2012 Budget.**
 - i) As presented in the Treasurer's Year 2010 report – the Conference Budgeted operations, after adjusting for one-time gifts and income, came very close to breaking even in 2010. OCWM and Fellowship Dues were flat and declined, respectively, during 2010. Endowment funds and invested reserves, following the general direction of the capital markets, continued to come back, but the pace was slower than in 2009. The Conference experienced a substantial under attainment of budgeted income while overall expenses were held under budget for 2010. The Year's flat and declining revenue sources and operating loss of about \$15,000 (not counting a one-time bequest) required Conference leadership to rethink income, priorities and expenses going forward, given that the trends in income might continue to be flat or decline in the Year 2011.
 - ii) As a result of the outlook for 2011, and pursuing their fiduciary responsibility to manage the budget between annual meetings, the Council adjusted the 2011 budget in early 2011. The Council reduced expected OCWM and Fellowship Dues income, while increasing the Friends of the Maine Conference annual appeal, together resulting in a reduction of budgeted income by \$20,000. The Council decided to maintain personnel, program and mission expenses as previously budgeted.

¹ The Conference fiscal year is the calendar year.

- b) **The Finance Committee's Work on Development of the Year 2012 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 2010 results and the bulk of department recommended 2012 budgets from Conference participants in the budget process, the Finance Committee met to come to grips with balancing a budget for recommendation to the Coordinating Council. The Finance Committee met to grapple with income trends, the complication of holding Rockcraft and a potential Year 2012 deficit that looked like it could have been about \$54,000 at one point. Finally, after changing assumptions and re-estimating income, including alternative funding sources such as higher levels of participation and fees anticipated for the Fall Learning Event, and the special Council fundraising events – the Finance Committee developed a balanced budget. A key to this balanced budget includes the budget's proposal to raise the fellowship dues rate by 44 cents – above the COLA. The Committee agreed to a balanced budget recommendation on May 16, 2011. The Finance Committee recommended their budget to the Coordinating Council on May 20, 2011. The Council then accepted the Finance Committee's recommendations, including the budget's requirement to raise the Fellowship Dues rate above the COLA.
- c) **Comparing This Year's Budget to the Council Recommended Budget.** The Council recommends a 2012 budget that represents a 1% increase of income and a nearly flat decrease of expenses over the *Year 2011 Approved (revisited) Budget*.
- i) This document provides notes to significant increases/decreases between the 2011 and 2012 budget. **Tables 1, 2 and 3** show budget-to-budget comparisons using the **2011 Approved (revisited)** as the base for comparison to the Coordinating Council recommended Year 2012 Budget (**2012 Council Rec.**).
 - ii) *Table 1* shows the difference between the income assumptions in the *2011 Approved (revisited) Budget* and those of the Coordinating Council Recommended 2012 Budget. *Table 2* shows the difference between the expense estimates in the *2011 Approved (revisited)* and those of the Coordinating Council's **2012 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 2012 budget (**2012 Dept. Rec.**) and the Coordinating Council Recommended 2012 Budget (**2012 Council Rec.**).
 - iii) **Income.** Please see *Table 1*. The table summarizes the detail and net change in income budgeted comparing the *2011 Approved (revisited)* to the Coordinated Council recommended budget attached to this report. Year 2012 income will *increase* a mere 1% from the *Year 2011 Approved (revisited)*. The reader will note that the 1% increase is not across the board, but reflects variation in all sources of income. Some revenues increase a great deal more than 1% while other revenue sources are anticipated to remain flat or dip below *Year 2011 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 its proceedings, the Finance Committee began with an assumption that there would be a small decrease to OCWM in 2012. The Finance Committee believes a modest increase of \$5, 100 over the anticipated 2011 level can be achieved in 2012.
 - (2) **Fellowship Dues.** The Coordinating Council assumes a 2.2% dues COLA in 2012, PLUS: 44 cents more above the COLA produced rate. The total budgeted amount that churches would pay is based on a projected number of UCC members and participating

worshippers. This \$14.18 fellowship dues rate would result in a policy compliant increase of 73 cents per person. The Fellowship Dues rate would increase by about 5% for the Year 2012. Because formal 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 continues to ask churches to count non-member participants in church for the purpose of fellowship dues. This budget proposal requests that the Fellowship Dues rate increase by the COLA plus an added 44 cents per person as part of the Annual Meeting approval of the 2012 budget. However, the Finance Committee estimates that Year 2012 Fellowship Dues total income will not increase in proportion to the proposed Fellowship Dues rate increase. Reported church enrollment continues to decline. This budget proposal, in part, will only permit an increase of about 3% in Fellowship Dues income for the Year 2012 when compared to the Year 2011 *Approved (revisited)* estimate.

- (3) **Invested Funds**. Conference investments in the Consolidated Trust, beneficial-interests-in-trust and other investment vehicles continue to face the pressures of world-wide capital markets. However, because the Conference has recently increased its invested capital from extraordinary gifts/bequests and the proceeds from selling donated real estate, investment income will rise from the Year 2011 *Approved (revisited)* estimate to the Year 2012 estimate by about 19%. While this is good news, the Finance committee foresees continued uncertain performance from the capital markets that pressure the market-driven growth of Conference investment returns. In addition, 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 the downturns. Finally, recent Conference annual operating deficits have reduced the principal value of unrestricted reserves invested in the capital markets, resulting in lower absolute returns as principal declined over the last few years.
- (4) **Friends of the Maine Conference**. This annual appeal is expected to grow versus the Year 2011 *Approved (revisited)* estimate because there appears to be a fast growing list of potential donors. While achieving the Year 2012 goal may seem aggressive (an 11% increase) the level of giving in similar UCC conferences informs us that there are probably more donor prospects to be found, and therefore, better appeal results from an expanding donor list.
- (5) **Miscellaneous Income**. This income source derives from program and service fees (Annual Meeting registration, for example), rents, accounting services to the Consolidated Trust Fund, miscellaneous small asset sales and special projects. This amount will increase slightly by about 3% because of new special project transfers planned for 2012 and some slight inflationary and activity increases in the fees typically comprising this area of the budget.
- (6) **Special Council Fundraising**. As the reader can see, the Year 2012 Budget includes a new fundraising initiative. This line in the budget sets a goal for the Coordinating Council to organize and raise general funds through the development and execution of at least two special events, one of which might include e-waste recycling. Not only does this new source of revenue help to close a funding gap in the Conference's general revenue, but provides an opportunity to realize the Conference's values in favor of the environment.

Table 1	2011	2012	Council Rec. \$ Diff. from 2011	% Diff. from 2011
Income Budget Comparison	Approved (revisited)	Council Rec.		
OCWM from Local Churches	510,000	515,100	5,100	1%
Fellowship Dues	252,000	260,000	8,001	3%
Income from Invested Funds	60,000	71,130	11,130	19%
Friends of the Maine Conference	18,000	20,000	2,000	11%
Miscellaneous Income	39,127	40,480	1,353	3%
Special Council Fundraising	-	9,992	9,992	
Commission for Spiritual Life	3,965	8,000	4,035	102%
Resource Center	2,500	2,300	(200)	-8%
Pilgrim Lodge	396,555	383,642	(12,913)	-3%
Rockcraft Retreat Center	31,539	27,749	(3,790)	-12%
Academy for Congregational Life and Leadership (ACLL)	31,500	26,500	(5,000)	-16%
TOTAL INCOME	1,345,185	1,364,894	19,709	1%

- (7) **Spiritual Life Fees for Events.** As the reader can see, the Year 2012 Budget includes an increase in fees. This line in the budget sets a goal to derive the increase in net fees from special events – primarily from the 2012 Fall Learning Event. Not only does this new source of revenue help to close a funding gap in the Conference’s general revenue, but provides an opportunity to reach out to the Conference and the broader ecumenical community with world class program leaders and keynoters.
- (8) **Resource Center (resource sales, subscriptions, misc).** This budget notes a slight erosion of margins on book and resource sales, for example. The income helps offset the cost of the Resource Center program.
- (9) **Pilgrim Lodge.** This budget estimates an income decrease of 3 per cent for Pilgrim Lodge when compared to the Year 2011 Budget. However, the estimates of Year 2012 income rest more on the successful actual results from 2010 and Year 2011 activity to-date at Pilgrim Lodge. Staff and the Finance Committee are of the opinion that while Pilgrim Lodge had an impressive year in 2010, especially given general economic conditions, the budget for 2011 was a bit too aggressive. Therefore, the baseline for projection of growth in income has been pared back a bit. Despite that, this budget projects overall income for the Year 2012 to be about 8% more than actual year 2010 results.
- (a) Registration. Fee rates will increase by about 3% per session to reflect the continuing increase in the cost of camp programs. But the overall income from registration during the Year 2012 is estimated to be about 5% lower than budgeted in 2011. While subject to a Finance Committee review in late fall of 2011, the bulk of Pilgrim Lodge’s income will come from registration fees for camps and retreats.
- (b) Contributions. Based on Year 2010 actual results, contributions are expected to exceed the Year 2011 budget. The 2011 budget had projected a more modest result. 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, while churches provide general operating gifts to support Pilgrim Lodge.
 (c) Finally, a transfer from the capital depreciation fund will help to build or buy capital items during 2012.

(10) **Rockcraft Retreat Center.** This budget estimates a 12 per cent *decrease* 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 while the retreat operation is shut down with operations reduced to a minimum level in order to protect the property.

(11) **Academy for Congregational Life and Leadership (ACLL).** Income for this portion of the budget is an approximation, subject to revisiting in fall of 2011 for more specific fine tuning of the tuition portion of income and potential grant amounts.

iv) **Expenses.** Table 2 compares the expense budgets for the 2011 Approved (*revisited*) budget to the Coordinated Council recommended budget (2012 Council Rec.) attached to this report. The growth of overall expenses will be nearly *flat* in 2012. 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 no adjustments to this commission's budget.

(2) **Academy for Congregational Life and Leadership.**
 The primary factor influencing the Academy budget for 2012 is the consideration of adding classes for third year students. The Council remains cautiously optimistic that a grant in the amount of \$7,000 – \$10,000 can be obtained from the UCC Brown Endowment Fund to help offset the program's expenses. Brown Grants are awarded for parallel programs throughout the UCC. Last year the Brown Grant program awarded a grant to the Academy. These grants have historically been re-occurring grants rather than one time only. Because some of the finer details of program planning are in the works this budget may have to shift, depending on the source of tuition funds from first, second or third year students.

(3) **Witness Life.** The Council recommends reduction of the Witness Life Budget by \$5,100 to help close the predicted gap in funding versus the department submitted budgets. In order to do this the Council recommends reducing support to the Maine Council of Churches by \$2,650. Furthermore, with the proviso that the Honduras Partnership has the opportunity to raise funds to offset a budget reduction, the Council recommends reducing the budgetary support to that program by \$2,450. 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 from potential donors. The Finance Committee and the Council encourage the Partnership to more aggressively pursue that avenue in support of this important ministry.

Witness Life Budget Adjustments	2011	2012	Council
	Approved (revisited)	Council Rec.	Rec. \$ Diff. from 2011
Honduras Partnership	6,450	4,000	(2,450)
Maine Council of Churches	12,000	9,350	(2,650)

- (4) **Community Life.** In this area of ministry the Council makes a major change to the Community Life recommended 2012 budget. The recommended budget now reduces the Small Church Mission program by \$5,000 in order to help fund the Associate Conference Minister for Small Church Development increase from .75 FTE to .875 FTE. Please see Coordinating Council compensation analysis below.

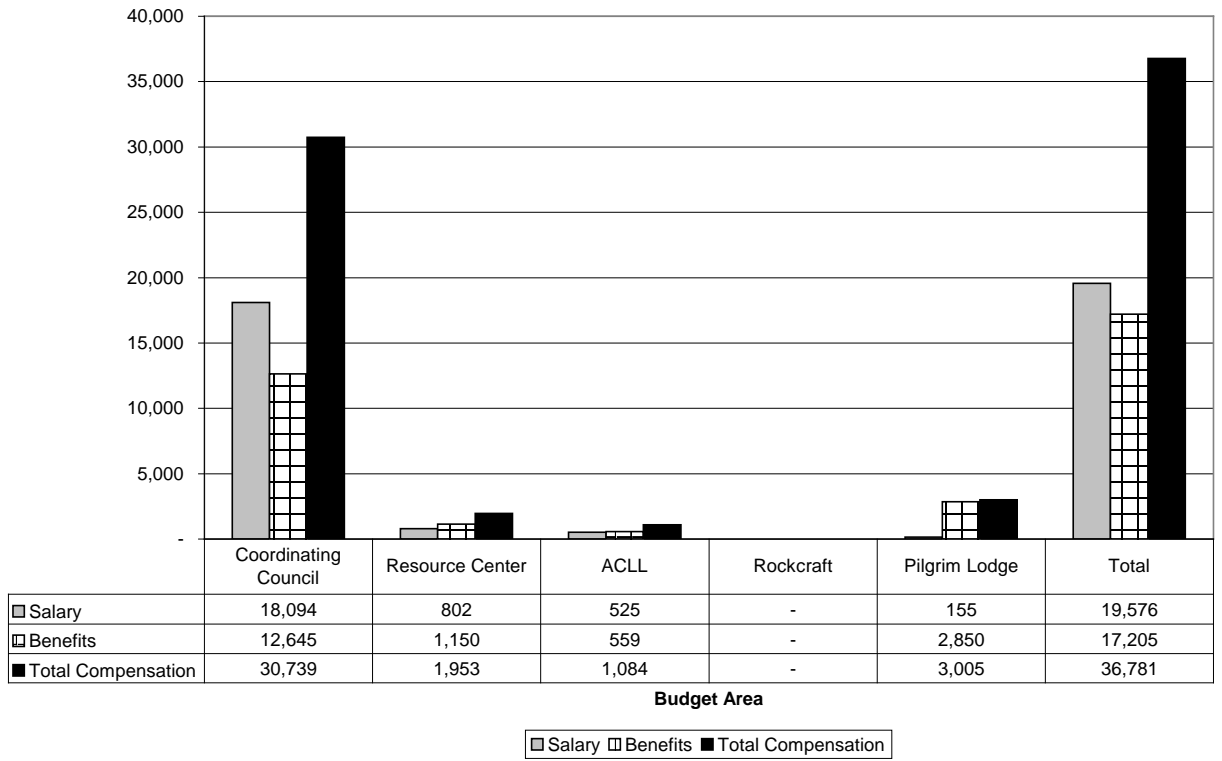
	2011 Approved (revisited)	2012 Council Rec.	Council Rec. \$ Diff. from 2012	% Diff. from 2012
Commission for Spiritual Life	9,950	9,950	-	0%
Academy for Congregational Life and Leadership (ACLL)	38,200	39,284	1,084	3%
Commission for Witness Life	42,000	36,900	(5,100)	-12%
Commission for Community Life	37,650	32,950	(4,700)	-12%
Resource Center	47,196	49,148	1,952	4%
Pilgrim Lodge	396,487	383,642	(12,845)	-3%
Rockcraft Retreat Center	31,539	27,749	(3,790)	-12%
Coordinating Council for Conference Life	762,163	785,270	23,107	3%
TOTAL EXPENSES	1,365,185	1,364,894	(291)	0%

- (5) **Analysis of General Compensation Summarized.** *Attachment 1* outlines the year over year differences between the Council recommended 2012 budget and the 2011 revisited budget. The Personnel Committee continues to request across the board salary increases of 3% and the Year 2012 is no exception. The Council's Personnel Committee reviewed equity salary increases in the fall of 2010. In addition, during this past spring's review of the 2012 personnel budget the Personnel Committee supported the increase of the Associate Conference Minister for Small Church Development increase from .75 FTE to .875 FTE. 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 2011 to 2012 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 11% and 2%, respectively, for those who participate in those programs. The Conference pays 100% of premium costs for full-time employees who are eligible. In addition, the recommended increase for the Associate Conference Minister for Small Church Development drives about one-third of the planned increase in this area of the budget.
- (b) **Resource Center.** Again, a planned 3% salary increase and increased health and dental benefit rates cause projected increase for the position in the Resource Center.
- (c) **Academy of Congregational Life and Leadership (ACLL).** A planned 3% salary increase and increased benefits for the half-time director cause the increase.

Figure 1

Net Change in Budgeted Compensation from Year 2011 to Year 2012



- (d) **Rockcraft.** The 2012 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.** Increases derive from salary and wage rates planned at a 3% increase. Health and dental benefit rates are slated to increase 11% and 2%, respectively. Not all employees participate in the health and dental programs because some are not eligible and others have alternative programs. Similar to the income side of Pilgrim Lodge's 2012 budget, the personnel costs will not increase as fast as might be expected because the 2011 baseline for the expense side of the budget has been cut back a bit to match expected income and activity. Review of staffing requirements will be undertaken during the fall budget check-in with the Finance Committee and management staff.
- (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 2012 budget is a hold the line and cutback budget – with some exceptions.
- (a) **Resource Center.** The Resource Center budget holds the line on expenditures with minor exception in the salary and benefits area as explained above in Section (5) (b).
- (b) **Pilgrim Lodge.** While there is some minor shifting of priorities and estimates, the primary driver for Pilgrim Lodge's 3% budget decrease in addition to nearly flat increases in personnel costs lies in reductions in food service, utilities, as well as administration, operations and off-site programs.
- (c) **Rockcraft.** The 2012 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. The 2012 budget does not include any non cash depreciation charges.
- (d) **Coordinating Council for Conference Life.** While the Coordinating Council area of the budget provides the majority of the whole Conference operation's personnel expense (\$495,000, 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 \$30,700, or 7%. This means other areas in the Council's budget were flat funded or cut when comparing to the *Year 2011 Approved (revisited)*. A few of the more important items are explained below with the increases or reductions identified. The remainder of items can be viewed at Lines 242 through 318 in the attached detail budget. The total increase (about 3%) to the Council budget is about \$23,000. If the reader assumes away the personnel increase of \$30,700, all other budget items net to a budget decrease when compared to the *Year 2011 Approved (revisited)*.
- (i) Other adjustments or significant items (not exhaustive) in the Council's budget include:
- (ii) Decrease of General Synod Fund from \$15,000 to \$7,000;
- (iii) Increase of staff travel costs from \$53,196 to \$57,931;
- (iv) Flat funding of sabbatical expenses at \$3,200;
- (v) Decrease of Office Occupancy (e.g., Equipment, Telecom, Supplies) expenses. from \$78,000 to \$68,000; and
- (vi) Increase of administrative and professional fees (legal, audit, memberships, etc) \$5,851.
- (vii) The Council in this budget also recommends that Basic Support to the National Setting of the UCC remain flat funded at \$108,000.

Table 3 Summary of Coordinating Council's Action	2011 Approved (revisited)	2012 Dept. Rec.	2012 Council Rec.	Council Rec. \$ Diff. to 2012 Dept. Rec.	Council Rec. \$ Diff. from 2011	% Diff. from 2011
OCWM from Local Churches	510,000	515,100	515,100	-	5,100	1%
Fellowship Dues	252,000	260,000	260,000	-	8,000	3%
Income from Invested Funds	60,000	71,130	71,130	-	11,130	19%
Friends of the Maine Conference	18,000	20,000	20,000	-	2,000	11%
Miscellaneous Income	39,127	40,480	40,480	-	1,353	3%
Special Council Fundraising	-	-	9,992	9,992	9,992	
Extraordinary Gifts, Bequests	-	-	-	-	-	
Commission for Spiritual Life (Fees Donations, Misc.)	3,965	-	8,000	8,000	4,035	102%
Commission for Witness Life (Fees Donations, Misc.)	-	-	-	-	-	
Commission for Community Life (Fees Donations, Misc.)	-	-	-	-	-	
Resource Center (Rentals, Inventory Sales, Subscriptions, Donations)	2,500	2,300	2,300	-	(200)	-8%
Pilgrim Lodge	396,555	383,642	383,642	-	(12,913)	-3%
Rockcraft	31,539	31,687	27,749	(3,938)	(3,790)	-12%
Academy for Congregational Life and Leadership	31,500	26,500	26,500	-	(5,000)	-16%
TOTAL INCOME	1,345,185	1,350,840	1,364,894	14,054	19,709	1%
Commission for Spiritual Life	9,950	9,950	9,950	-	-	0%
Academy for Congregational Life and Leadership	38,200	39,284	39,284	-	1,084	3%
Commission for Witness Life	42,000	42,000	36,900	(5,100)	(5,100)	-12%
Commission for Community Life	37,650	37,950	32,950	(5,000)	(4,700)	-12%
Resource Center	47,196	49,148	49,148	-	1,953	4%
Pilgrim Lodge	396,487	380,218	383,642	3,424	(12,845)	-3%
Rockcraft Retreat Center	31,539	48,108	27,749	(20,359)	(3,790)	-12%
Coordinating Council for Conference Life	762,163	798,270	785,270	(13,000)	23,107	3%
TOTAL EXPENSES	1,365,185	1,404,929	1,364,894	(40,035)	(291)	0%
OPERATING SURPLUS (DEFICIT)	(20,000)	(54,089)	-	54,089	20,000	-100%

Attached to the remainder of this report are:

Attachment 1 - Compensation Budget Comparison

The Coordinating Council Recommended Maine Conference 2012 Budget: Summary (one page);

The Coordinating Council Recommended Maine Conference 2012 Budget: Detail (six pages)

This report was prepared on behalf of the Coordinating Council by: Art Marshall, Co-Chair of the Finance Committee and Mark Schussler, Conference Business Manager

Attachment 1 - Compensation Budget Comparison

Line	Budget Area	<i>2011 Approved (revisited)</i>			
		Salary	Benefits	Total	
1	Coordinating Council /1.	337,771	126,026	463,797	
2	Resource Center /2.	26,745	13,216	39,961	
3	Academy for Congregational Life and Leadership /3.	17,514	8,040	25,554	
4	Rockcraft /4.	-	-	-	
5	Pilgrim Lodge /5.	176,835	51,677	228,512	
6					
7	Total	558,865	198,959	757,824	
8					
9					
10		<i>2012 Council Rec.</i>			
		Salary	Benefits	Total	
11					
12	Coordinating Council /1.	355,865	138,672	494,537	
13	Resource Center /2.	27,547	14,366	41,913	
14	Academy for Congregational Life and Leadership /3.	18,039	8,599	26,638	
15	Rockcraft /4.	-	-	-	
16	Pilgrim Lodge /5.	176,990	54,527	231,517	
17					
18	Total	558,865	198,959	757,824	
19					
20		<i>Council Rec. Diff. from 2011</i>			
21		Salary	Benefits	Total	Total %Chg.
22					
23	Coordinating Council /1.	18,094	12,645	30,739	6.6%
24	Resource Center /2.	802	1,150	1,953	4.9%
25	Academy for Congregational Life and Leadership /3	525	559	1,084	4.2%
26	Rockcraft /4.	-	-	-	
27	Pilgrim Lodge /5.	155	2,850	3,005	1.3%
28					
29	Total	19,576	17,205	36,781	4.9%

NOTES

1. Increase derives from Personnel Committee recommended salary and wage rates planned at a 3% INCREASE in 2012. Health and dental benefit rates are slated to increase 11% and 2%, respectively. Not all employees participate in the health and dental programs because some are not eligible and others have alternative programs. And in addition, the Associate Conference Minister fro Small Church Development, increases from .75FTE to .875 FTE.

2. 3% salary increase and increased benefit rates cause the increase.

3. The ACLL amount is offset in part by fees and a grant and support from the Spiritual Life budget. The amount shown is the gross amount of expenses for the Director of the Academy for Congregational Life and Leadership (ACLL).

4. The 2012 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 11% and 2%, respectively. Not all employees participate in the health and dental programs because some are not eligible and others have alternative programs. Similar to the income side of the budget, personnel costs will not increase as fast as might be expected because the 2011 baseline for the expense side of the budget has been cut back a bit to match expected income.

Recommended 2012 Maine Conference Budget- SUMMARY

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
328	SUMMARY OF INCOME AND EXPENSES					
329						
330	INCOME:					
331	OCWM from Local Churches	502,923	510,000	515,100	5,100	1%
332	Fellowship Dues	253,970	252,000	260,000	8,000	3%
333	Income from Invested Funds	57,330	60,000	71,130	11,130	19%
334	Friends of the Maine Conference	17,867	18,000	20,000	2,000	11%
335	Miscellaneous Income	23,728	39,127	40,480	1,353	3%
336	Special Council Fundraising			9,992		
337	Extraordinary Gifts, Bequests	323,158	-	-	-	
338	Commission for Spiritual Life (Fees Donations, Misc.)	3,384	3,965	8,000	4,035	102%
339	Commission for Witness Life (Fees Donations, Misc.)	1,119	-	-	-	
340	Commission for Community Life (Fees Donations, Misc.)	7,875	-	-	-	
341	Resource Center (Rentals, Inventory Sales, Subscriptions)	2,216	2,500	2,300	(200)	-8%
342	Pilgrim Lodge	356,183	396,555	383,642	(12,913)	-3%
343	Rockcraft Retreat Center	43,388	31,539	27,749	(3,790)	-12%
344	Academy for Congregational Life and Leadership	24,730	31,500	26,500	(5,000)	-16%
345	TOTAL INCOME	1,617,872	1,345,185	1,364,894	19,709	1%
346					-	
347	EXPENSES:					
348	Commission for Spiritual Life	7,021	9,950	9,950	-	0%
349	Academy for Congregational Life and Leadership	26,364	38,200	39,284	1,084	3%
350	Commission for Witness Life	33,135	42,000	36,900	(5,100)	-12%
351	Commission for Community Life	39,248	37,650	32,950	(4,700)	-12%
352	Resource Center	45,302	47,196	49,148	1,953	4%
353	Pilgrim Lodge	371,241	396,487	383,642	(12,845)	-3%
354	Rockcraft Retreat Center	43,083	31,539	27,749	(3,790)	-12%
355	Coordinating Council for Conference Life	744,521	762,163	785,270	23,107	3%
356	TOTAL EXPENSES	1,309,915	1,365,185	1,364,894	(291)	0%
357					-	
358	OPERATING SURPLUS (DEFICIT)	307,957	(20,000)	-	20,000	-100%
359	Transfer from Dedicated Funds				-	
360					-	
361	NET SURPLUS (DEFICIT)	307,957	(20,000)	-	20,000	-100%

Recommended 2012 Maine Conference Budget- DETAIL

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
2	OCWM	502,923	510,000	515,100	5,100	1%
3	Fellowship Dues	253,970	252,000	260,000	8,000	3%
4	Income from Invested Funds	57,330	60,000	71,130	11,130	19%
5	Friends of the Maine Conference	17,867	18,000	20,000	2,000	11%
6	Miscellaneous (Fees,Charges, Rents, Transfers)	23,728	39,127	40,480	1,353	3%
7	Special Council Fundraising			9,992	9,992	
8	One time, or Extraordinary Gifts, Bequests	323,158			-	
9		1,178,977	879,126	916,702	37,576	4%
10					-	
11	Commission for Spiritual Life (Fees, Donations, Misc.)	3,384	3,965	8,000	4,035	102%
12	Commission for Witness Life (Fees, Donations, Misc.)	1,119	-	-	-	
13	Commission for Community Life (Fees, Donations, Misc.)	7,875	-	-	-	
14	Resource Center (Rentals, Inventory Sales, Subscriptions)	2,216	2,500	2,300	(200)	-8%
15					-	
16	Subtotal	1,193,571	885,591	927,002	41,411	5%
17					-	
18	Pilgrim Lodge				-	
19	Registration Fees	266,250	303,833	288,897	(14,936)	-5%
20	Less: Camper scholarships	(2,800)	(2,900)	(3,629)	(729)	25%
21	Less: Counselorship discounts	-	(1,020)	-	1,020	-100%
22	Retreats & Conferences	36,911	44,409	38,713	(5,695)	-13%
23	Contributions	6,561	4,500	6,561	2,061	46%
24	Friends of Pilgrim Lodge	10,045	8,000	10,045	2,045	26%
25	Camp Scholarship Income	2,975	2,900	3,629	729	25%
26	Other Income	29,121	19,833	26,780	6,947	35%
27	Transfer from Reserves	7,121	7,000	2,500	(4,500)	-64%
28	Direct Conference Subsidy	-	-	-	-	
29	Indirect Conference Subsidy--Registration Services	-	-	-	-	
30	Transfer from Depreciation Fund	-	10,000	10,146	146	1%
31	Bad Debt Expense	-	-	-	-	
32	Subtotal	356,183	396,555	383,642	(12,913)	-3%
33					-	
34	Rockcraft Retreat Center				-	
35	Income from use				-	
36	Contributions	100			-	
37	Conference & Retreat Ministries Pledges	-			-	
38	Other Income	261			-	
39	Direct Conference Subsidy	36,637	25,000	21,062	(3,938)	-16%
40	Indirect Conference Subsidy--Registration Services	-			-	
41	Investment Income	6,390	6,539	6,687	148	2%
42	Subtotal	43,388	31,539	27,749	(3,790)	-12%
43					-	
44	Academy for Congregational Life and Leadership				-	
45	Tuition	20,635			-	
46	Tuition - Yr1 - Fall		-	-	-	
47	Tuition - Yr1 - Spring		10,700	10,700	-	0%
48	Tuition - Yr2 - Fall		8,800	8,800	-	0%
49	Tuition - Yr2 - Spring		-	-	-	
50	Tuition - Yr3 - Spring		5,000		(5,000)	-100%
51	Internal Transfer - (from Spiritual Life)				-	
52	Other Income: Grants, Donations, Misc	4,095	7,000	7,000	-	0%
53	Subtotal	24,730	31,500	26,500	(5,000)	-16%
54					-	
55	TOTAL INCOME:	1,617,872	1,345,185	1,364,894	19,709	1%
56					-	

Recommended 2012 Maine Conference Budget- DETAIL

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
57	CONFERENCE EXPENSES:				-	
58					-	
59	COMMISSION FOR SPIRITUAL LIFE:				-	
60	Christian Study and Nurture				-	
61	NEAUCE (subsidy)	250	350	350	-	0%
62	NEAUCE (scholarship)	299	500	500	-	0%
63	Christian Education Ministry Team	-	100	100	-	0%
64	National & Regional Events	136	300	300	-	0%
65	Certification and Training	-	300	300	-	0%
66	OWL	-	-	-	-	
67	Other	-	-	-	-	
68	Maine Council of Churches (Seeds of promise)		-	-	-	
69	Internal Transfer - to Academy				-	
	Academy for Congegational Life and					
70	Leadership				-	
71	Advisory Board (mileage, meetings)	-	600	600	-	0%
72	Director Compensation	13,043	25,554	26,638	1,084	4%
73	Instructor Honoraria	850	2,000	2,000	-	0%
74	Travel - Director and Instructors	1,967	2,000	2,000	-	0%
75	Program Expenses	1,280	1,966	1,966	-	0%
76	Retreat Expenses	9,171	6,080	6,080	-	0%
77	Other Expenses	53	-	-	-	
78	Subtotal	26,364	38,200	39,284	1,084	3%
79					-	
80	Partners in Education	19	400	400	-	0%
81	CE Mailings	-	250	250	-	0%
82	Distance Learning Experimental Program	-	800	800	-	0%
83	Other	35	200	200	-	0%
84	Subtotal	27,103	41,400	42,484	1,084	3%
85	Leadership Development & Renewal		-	-	-	
86	Publications		-	-	-	
87	Workshops & Consultations	1,925	400	400	-	0%
88	Pastors' Study Conference Subsidy	-	-	-	-	
89	Rapid Response Team Training	479	200	200	-	0%
90	Ministry of Laity		-	-	-	
91	Spiritual Life Team(was Spiritual Growth)		-	-	-	
92	BTS Small Church Leadership Program		-	-	-	
93	Retreats & Scholarships		250	250	-	0%
94	Virtual Boundary(was Holy Conversation)	335	-	-	-	
95	Subtotal	2,739	850	850	-	0%
96	Worship and Ministry		-	-	-	
97	Pastors' Study Conference		-	-	-	
98	Workshops & Consultations (Clergy Retreats)	391	1,500	1,500	-	0%
99	Conflict Mediation	-	-	-	-	
100	Polity Course(Summer)	300	300	300	-	0%
101	Care for Clergy	1,305	1,400	1,400	-	0%
102	Worship Enrichment Ministry Team	-	-	-	-	
103	Publications	-	-	-	-	
104	Church Leader's Convocation	180	1,500	1,500	-	0%
105	Subtotal	2,176	4,700	4,700	-	0%
106			-	-	-	
107	Church and Ministry Support	636	100	100	-	0%
108	Interim Ministry Workshops and Consultations	170	500	500	-	0%
109			-	-	-	
110			-	-	-	
111	Commission/Committee Expenses	562	600	600	-	0%
112			-	-	-	
113	TOTAL Spiritual Life+Academy :	33,385	48,150	49,234	1,084	2%
114	TOTAL Spiritual Life :	7,021	9,950	9,950	-	0%
115	TOTAL Academy :	26,364	38,200	39,284	1,084	3%

Recommended 2012 Maine Conference Budget- DETAIL

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
116	COMMISSION FOR WITNESS LIFE:			-	-	
117	Regional Support for Seminaries and Seminarians		-	-	-	
118	Bangor Theological Seminary	13,150	14,000	14,000	-	0%
119	Andover-Newton Theological School	500	500	500	-	0%
120	Seminarian Scholarships	4,000	4,000	4,000	-	0%
121	Donations		-	-	-	
122	Campus Ministries (Orono)		-	-	-	
123	Campus Ministries (Gorham)	750	750	750	-	0%
124	World Mission		-	-	-	
125	Mission Fair		-	-	-	
126	Mission Interpretation		-	-	-	
127	Honduras Partnership	3,858	6,450	4,000	(2,450)	-38%
128	Evangelism	-	-	-	-	
129	New England Mission Conferences & Events	-	-	-	-	
130	Program Subsidy	-	-	-	-	
131	Scholarships	-	-	-	-	
132	Memberships	-	-	-	-	
133	Stewardship Team	102	2,000	1,600	(400)	-20%
134	Subtotal	3,960	8,450	5,600	(2,850)	-34%
135	Social Mission		-	-	-	
136	Conferences	300	800	800	-	0%
137	Resources, Materials, Donations	-	100	100	-	0%
138	Open and Affirming	700	500	500	-	0%
139	Environmental Justice		-	400	400	
140	Subtotal	1,000	1,400	1,800	400	29%
141			-	-	-	
142	Denominational & Ecumenical Memberships		-	-	-	
143	New England Theological Education	81	300	300	-	0%
144			-	-	-	
145	Other Denominational & Ecumenical	-	-	-	-	
146	Large Geography Conferences	-	-	-	-	
147	Fees/Donations	-	-	-	-	
148	Subtotal	81	300	300	-	0%
149			-	-	-	
150	Maine Council of Churches	9,350	12,000	9,350	(2,650)	-22%
151	Maine Fuel Fund	-	-	-	-	
152	A Greater Gift	-	-	-	-	
153	Commission/Committee Expenses	344	500	500	-	0%
154	Subcommittee requests	-	100	100	-	0%
155	Disaster Response Team	-	-	-	-	
156	Kennebec Valley Organization	-	-	-	-	
157	Basic Support To United Church of Christ (Move to Coordinating Council in 2010)	-	-	-	-	
158			-	-	-	
159	TOTAL: Witness Life	33,135	42,000	36,900	(5,100)	-12%

Recommended 2012 Maine Conference Budget- DETAIL

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
160			-	-	-	
161	COMMISSION FOR COMMUNITY LIFE:		-	-	-	
162	Small Church Committee		-	-	-	
163	Assistance to Maine Churches	28,533	30,500	25,500	(5,000)	-16%
164	Support Staff Network	-	-	-	-	
165	Youth Ministries Advisory Team		-	-	-	
166	State Youth Council	6,579	2,000	1,000	(1,000)	-50%
167	Young Adult Ministries	181	200	200	-	0%
168	Middle School Ministries (was Junior High Network)	11	500	800	300	60%
169	Adult Advisor Expenses	101	800	500	(300)	-38%
170	Denominational Youth Events	1,110	1,000	2,000	1,000	100%
171	Other		708	-	-	
172	Subtotal	8,690	4,500	4,500	-	0%
173			-	-	-	
174	Outdoor Ministries Committee	1,611	2,100	2,600	500	24%
175	Women of the Maine Conference	100	300	100	(200)	-67%
176	Clergy Spouse Network	-	-	-	-	
177	Rockcraft Committee Expenses	-	-	-	-	
178	Special Ministries	-	-	-	-	
179	Commission/Committee Expenses	314	250	250	-	0%
180	TOTAL: Community Life	39,248	37,650	32,950	(4,700)	-12%
181			-	-	-	
182	RESOURCE CENTER:		-	-	-	
183	Director's Compensation	26,766	26,745	27,547	802	3%
184	Assistants' Compensation		-	-	-	
185	Benefits	13,462	13,216	14,366	1,150	9%
186	Materials, Supplies, Resources, Etc.	2,940	4,000	4,000	-	0%
187	Film Rentals and Inventory Sales	see income	-	-	-	
188	Conferences, Travel	1,886	2,200	2,200	-	0%
189	Ministry Team Expenses	10	-	-	-	
190	Equipment	279	-	-	-	
191	UCC Resource Network	-	200	200	-	0%
192	Occupancy - miscellaneous	-	35	35	-	0%
193	Accrued Payroll	-	-	-	-	
194	Postage	(41)	800	800	-	0%
195	TOTAL: Resource Center	45,302	47,196	49,148	1,953	4%
196			-	-	-	
197	PILGRIM LODGE:		-	-	-	
198	Director's Salary	51,351	52,892	54,478	1,587	3%
199	Director's FICA & Benefits	27,650	29,078	31,865	2,787	10%
200	Staff Salaries	126,091	123,943	122,512	(1,432)	-1%
201	Staff FICA & Benefits	20,416	22,599	22,662	63	0%
202	Director's & Staff Travel	2,769	4,000	3,000	(1,000)	-25%
203	Insurance	11,653	13,684	13,889	205	2%
204	Utilities	13,390	17,000	15,921	(1,079)	-6%
205	Administration	15,017	26,000	17,763	(8,238)	-32%
206	Food Service	34,590	35,000	31,500	(3,500)	-10%
207	Camp Operations	29,230	22,000	19,618	(2,383)	-11%
208	Camp Improvements	7,070	-	3,424	3,424	
209	Farm House	3,445	4,000	4,881	881	22%
210	General Program	4,101	10,000	6,000	(4,000)	-40%
211	Off-Site Program	740	2,000	500	(1,500)	-75%
212	Camper Scholarships	-	-	-	-	
213	Projects	-	10,000	10,146	146	1%
214	Registration Services from Conference	-	-	-	-	
215	Rebuild Conference Reserves (internal loan)	-	4,000	4,000	-	0%
216	Accrued Payroll/Misc. Staff Expenses		-	-	-	
217	Annual <u>Equipment</u> Depreciation Charge	7,079	5,157	6,263	1,106	21%
218	Annual <u>Building</u> Depreciation Charge	16,649	15,134	15,221	87	1%
219	TOTAL: Pilgrim Lodge	371,241	396,487	383,642	(12,845)	-3%

Recommended 2012 Maine Conference Budget- DETAIL

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
220					-	
221	ROCKCRAFT RETREAT CENTER:				-	
222	Manager	-			-	
223	Manager's FICA & Benefits	-			-	
224	Staff Salaries	10,789		10,789	10,789	
225	Staff FICA & Benefits	894		894	894	
226	Food	-			-	
227	Staff Travel	70		100	100	
228	Supplies & Laundry	-			-	
229	Utilities	1,363		1,500	1,500	
230	Postage, Office Supplies	-			-	
231	Insurance	8,322		8,738	8,738	
232	Contributions in Lieu of Taxes	626		639	639	
233	Maintenance, Repairs, Improvements	4,847		5,089	5,089	
234	Publicity	-			-	
235	Registration Services from Conference	-			-	
236	Miscellaneous: maintenance and safety backlog	-	15,541		(15,541)	-100%
237	Annual <u>Equipment</u> Depreciation Charge	1,039	995	-	(995)	-100%
238	Annual <u>Building</u> Depreciation Charge	15,132	15,003	-	(15,003)	-100%
239	TOTAL: Rockcraft Retreat Center	43,083	31,539	27,749	(3,790)	-12%
240					-	
241					-	
242	COORDINATING COUNCIL FOR CONFERENCE LIFE:				-	
243	Basic Support To United Church of Christ	103,500	108,000	108,000	-	0%
244	Communications, Public Relations	-		-	-	
245	Main Stay	-		-	-	
246	Annual Yearbook	-		-	-	
247	Publicity	-	1,000	1,000	-	0%
248	Miscellaneous	-	200	200	-	0%
249	Subtotal	-	1,200	1,200	-	0%
250					-	
251	Conference Minister(s)	80,037	82,438	84,911	2,473	3%
252	Associate Conference Minister (settled in '07)	60,028	61,828	63,683	1,855	3%
253	Staff Salaries				-	
254	Associate Conference Minister (Small Church - 3/4 FTE/ 1/2 FTE prior to May 09) Propose 7/8 FTE in 2012	45,021	46,372	55,723	9,352	20%
255					-	
256	Business Manager	62,000	63,860	65,776	1,916	3%
257	Executive Assistant	36,411	37,503	38,628	1,125	3%
258	Placement Assistant	20,592	20,567	21,184	617	3%
259	Conference Registrar	-			-	
260	Bookkeepers	20,503	25,204	25,960	756	3%
261	Other Staff Costs (Mission Coordinator in '07, '08, '09)	-	-	-	-	
262	Subtotal	184,527	193,505	207,271	13,766	7%
263					-	
264	Less: Indirect Subsidy to Pilgrim Lodge and Rockcraft	-			-	
265	Net Staff Salaries Charged to Conference	184,527	193,505	207,271	13,766	7%
266					-	
267	Indirect Compensation				-	
268	Conference Minister's Fringe Benefits	34,459	36,091	39,089	2,998	8%
269	Staff Fringe Benefits (health, disability, FICA)	87,024	89,935	99,583	9,648	11%
270	Continuing Education	5,725	6,000	6,000	-	0%
271	Sabbatical Leave	5,500	3,200	3,200	-	0%
272	Other Staff Expenses	2,098	-	-	-	
273					-	
274	Subtotal	134,806	135,226	147,872	12,645	9%

Recommended 2012 Maine Conference Budget- DETAIL

Line No.		2010 Actual	2011 Council REVISIT	2012 Council Rec.	\$ Diff. from 2011 Revisit	%
275					-	
276	Staff Travel	62,931	53,196	57,931	4,735	9%
277			-	-	-	
278	Coordinating Council		-	-	-	
279	General Synod Fund	5,000	15,000	7,000	(8,000)	-53%
280	Meeting Expenses	2,811	4,700	4,700	-	0%
281	Council Committees	100	450	450	-	0%
282	Search Committee	-	-	-	-	
283	Subtotal	7,912	20,150	12,150	(8,000)	-40%
284					-	
285	Annual Meeting	5,297	8,000	8,000	-	0%
286					-	
287	Direct Subsidy to Conference Facilities	-	-	-	-	
288	Indirect Subsidy to Facilities	-	-	-	-	
289					-	
290	Nominating Committee Expenses	-	100	100	-	0%
291					-	
292	Occupancy				-	
293	Office Equipment	1,141	-	-	-	
294	Office Equipment - copier contract	3,087	2,900	2,900	-	0%
295	Supplies	9,765	9,523	9,765	242	3%
296	Postage	6,598	6,655	6,655	-	0%
297	Telecommunications (was Telephone)	15,657	17,104	15,892	(1,212)	-7%
298	Building Repayment	-	-	-	-	
299	Building Maintenance	2,181	2,000	2,000	-	0%
300	Utilities	7,481	8,512	8,978	466	5%
301	Janitorial Services	1,990	3,646	3,701	55	1%
302	Reserve for Major Repairs/Capital Expense, 2010 &	-	10,370		(10,370)	-100%
303	Municipal Services	5,775	5,989	5,989	-	0%
304	Miscellaneous and W. Gardiner Office	4,176	800	800	-	0%
305	Staff Retreats	-	200	200	-	0%
306	Small Church Office	1,249	800	800	-	0%
307	Annual <u>Equipment</u> Depreciation Charge	5,738	4,645	4,551	(94)	-2%
308	Annual <u>Building</u> Depreciation Charge	5,100	5,298	5,993	695	13%
309	Subtotal	69,939	78,442	68,224	(10,218)	-13%
310					-	
311	Other Admin.				-	
312	Insurance and Bonding	15,608	5,993	5,993	-	0%
313	Legal & Audit	16,071	13,973	16,071	2,098	15%
314	Fees, Charges and Interest Expense	3,865	112	3,865	3,754	3353%
315	Subtotal	35,544	20,078	25,929	5,851	29%
316					-	
317	Debt Reduction & Contingencies	-	-	-	-	
318					-	
319	TOTAL EXPENSES: Coordinating Council	744,521	762,163	785,270	23,107	3%
320					-	
321	TOTAL EXPENSES:	1,309,915	1,365,185	1,364,894	(291)	0%
322					-	
323	OPERATING SURPLUS (DEFICIT):	307,957	(20,000)	-	20,000	-100%
324	Transfer from Dedicated Funds				-	
325					-	
326	NET SURPLUS (DEFICIT)	307,957	(20,000)	-	20,000	-100%