

Maine Conference UCC
2023 Operating Budget_Annual Meeting
Summary of Revenue and Expenses

REVENUE

OCWM from Local Churches	\$	350,000	
Fellowship Dues		216,000	
Income from Invested Funds		95,000	
Friends of the Maine Conference		18,500	
Targeted Fundraising		-	
Grants		-	
Extraordinary Gifts, Bequests, Miscellaneous & Othe		3,000	
Conference Events		3,000	
Conference Operating Revenue Subtotal	\$	685,500	685,500
Pilgrim Lodge Subtotal			411,765
Maine School of Ministry Subtotal			74,250
Resource and Ministry Teams Subtotal			6,000
TOTAL REVENUE			1,177,515

EXPENSES

Conference Operations Subtotal	\$	677,768	
Pilgrim Lodge Subtotal		410,940	
Maine School of Ministry Subtotal		77,842	
Resource and Ministry Teams Subtotal		9,500	
TOTAL EXPENSES	\$	1,176,050	
OPERATING SURPLUS (DEFICIT)/Variance (Shortfall)	\$	1,465	

Conference Operations Subtotal Income	\$	691,500
Conference Operations Subtotal Expenses		687,268
Conference Operatations Subtotal Surplus (Deficit)	\$	4,232

Pilgrim Lodge Subtotal Income	\$	411,765
Pilgrim Lodge Subtotal Expenses		410,940
Pilgrim Lodge Subtotal Surplus (Deficit)	\$	825

ME SOM Subtotal Income	\$	74,250
ME SOM Subtotal Expenses		77,842
ME SOM Subtotal Surplus (Deficit)	\$	(3,592)

Maine Conference UCC

2023 Operating Budget_Annual Meeting

SUMMARY OF INCOME AND EXPENSES

Line No.	1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
1						
2	REVENUE					
3	<u>Conference Operations</u>					
4	OCWM from Local Churches	368,600	358,653	357,542	118,184	350,000 (7,542)
5	Fellowship Dues	194,000	222,213	194,000	132,058	216,000 22,000
6	Income from Invested Funds	105,000	100,459	105,000	48,724	95,000 (10,000)
7	Friends of the Maine Conference	10,000	18,052	10,000	1,219	18,500 8,500
	Additional and/or Targeted (program specific) Fundraising	0	0	15,000	0	0 (15,000)
8	Grants	4,000	80,328	0	0	0 0
9	Extraordinary Gifts, Bequests	0	0	0	0	0 0
10	Other & Miscellaneous Income	0	4,018	4,000	2,779	3,000 (1,000)
11	Conference events (Annual meeting, super Saturday)	25,500	1,370	15,000	0	3,000 (12,000)
14	Total Conference Operations Revenue	707,100	785,093	700,542	302,964	685,500 (15,042)
15						
16	<u>Pilgrim Lodge</u>					
17	Revenue From Operations					
18	Program Fees - Camper Registration	230,500	6,040	242,025	83,703	175,000 (67,025)
19	Hosted Groups & Rentals	40,000	11,004	77,900	30,135	120,000 42,100
20	Merchandise - Camp Store	20,000	3,780	16,600	2,002	16,600 0
21	Miscellaneous	0	0	0	0	0 0
22		290,500	20,824	336,525	115,840	311,600 (24,925)
23	<u>Gifts-Unrestricted</u>					
24	Individuals & Friends of PL	25,258	48,722	41,000	12,016	42,750 1,750
25	Donations - Churchs and Associations	15,000	16,821	15,000	6,839	15,000 0
26	Grants	45,000	16,437	0	0	5,000 5,000
27		85,258	81,980	56,000	18,855	62,750 6,750
28	<u>Gifts-Restricted</u>					
29	Donations	0	0	-	0	0 0
30	Grants	0	0	15,000	20,000	24,415 9,415
31		0	0	15,000	20,000	24,415 9,415
32	<u>Miscellaneous</u>					
33	Contract Reimbursements (Horton Center)	8,734	8,316	8,436	4,439	2,000 (6,436)
34	USDA Subsidies	842	0	842	0	1,000 158
35	Other	6,400	2,092	4,000	90	0 (4,000)

SUMMARY OF INCOME AND EXPENSES

Line No.		1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
36	Income from Investments (unrestricted)	1,500	2,162	2,300	1,040	4,000	1,700
37		17,476	12,570	15,578	5,569	7,000	(8,578)
38	<u>Transfers</u>						
39	Youth Ministry	6000	0	0	0	6,000	6000
40	Other	0	307	0	0	0	0
41		6000	307	0	0	6,000	6,000
43	Total Pilgrim Lodge Revenue	399,234	115,374	423,103	160,264	411,765	(11,338)
44							
54	Maine School of Ministry						
55	Tuition	12,250	17,255	12,250	9,075	12,250	0.00
56	Donations, Friends of MESOM	15,000	20,155	16,000	14,582	35,000	19,000.00
57	Grants	18,000	26,751	38,400	16,000	27,000	-11,400.00
58	Total Maine School of Ministry Revenue	45,250	64,160	66,650	39,657	74,250	7,600.00
	Total Operating Revenue	1,151,584	964,627	1,190,295	502,886	1,171,515	(18,780)
59	Revenue-Resource Teams, Initiatives and Missions						
60	Clergy Communities of Practice	0	1,750	2,000	6,019	6,000	4,000
61	Honduras Partnership	0	0	0	0	0	0
62	Youth Ministry	0	0	0	0	0	0
63	Earth Care & Spirituality Resource Team	0	0	0	0	0	0
64	Anti-Racism Resource Team	0	0	0	0	0	0
	Social Action Committee	0	0	0	0	0	0
65	Faith Formation Resource Team	0	0	0	0	0	0
66	Total Resource Teams, Missions Revenue	0	1,750	2,000	6,019	6,000	4,000
	Total Revenue	1,151,584	966,377	1,192,295	508,905	1,177,515	(14,780)
	EXPENSES						
	Conference Operations						
	UCC National Support	73,720	71,731	71,508	35,754	70,000	(1,508)
	<u>Staff Payroll and Benefits</u>						
67	Conference Minister - Salary, Housing, FICA Offset	95,000	79,188	106,916	50,599	113,033	6,117
68	Assoc. Conf. Minister - Salary, Housing, FICA Offset	77,540	38,616	90,768	43,433	94,094	3,326
69	Information Technology/Communication Salary	15,225	18,262	23,969	11,032	25,407	1,438
71	Executive/Accounting Assistant Salary	42,832	43,126	46,315	21,413	50,027	3,712

SUMMARY OF INCOME AND EXPENSES

Line No.		1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
72	Treasury Assistant Salary	26,229	27,819	28,367	14,021	33,669	5,302
73	Staff Payroll Taxes		6,140		2,562	8,344	8,344
74	Staff Benefits	109,640	84,702	94,403	38,764	96,790	2,387
76	Total Housing allowance	0	58,239	0	-3,182	0	0
		<u>366,466</u>	<u>356,092</u>	<u>390,738</u>	<u>178,641</u>	<u>421,364</u>	<u>30,626</u>
78	Other Expenses						
79	Continuing Education	4,000	5,675	5,000	382	5,000	0
80	Staff Travel & Hospitality	25,000	3,020	15,000	1,914	15,000	0
81	Conference Events	20,500	2,846	10,000	0	2,500	(7,500)
82	Meeting Expenses	3,000	270	3,200	129	3,200	0
83		<u>52,500</u>	<u>11,811</u>	<u>33,200</u>	<u>2,425</u>	<u>25,700</u>	<u>(7,500)</u>
84	Designated Funds & Initiatives						
85	General Synod Designated Fund	0	2,275	15,000	0	10,000	(5,000)
86	Sabbatical Designated Fund	5,000	0	5,000	0	0	(5,000)
87	WLNE Celebration Designated Fund	0	0	1,000	0	1,000	0
89	Ministry Education Scholarships	6,000	6,000	6,000	0	6,000	0
116	Discretionary Fund		1,150	5,000	0	5,000	0
91	Youth Ministry	6,000	0	4,000	0	6,000	2,000
92	Maine Council of Churches	5,000	5,000	5,000	0	5,000	0
93	Church Vitality and Leadership	6,000	300	6,000	450	6,000	0
95	Other initiatives	0	403	0	0	0	0
96		<u>28,000</u>	<u>15,128</u>	<u>47,000</u>	<u>450</u>	<u>39,000</u>	<u>(8,000)</u>
97	Office Space						
98	Rent	33,400	35,234	34,000	17,894	34,154	154
99	Office Equipment (Fees, Maintenance, etc)	2,000	4,255	2,000	993	2,000	0
100	Copier (Fees, maintenance, etc)	1,000	1,141	1,000	830	1,000	0
101	Supplies	8,000	3,945	8,000	1,384	8,000	0
102	Postage	5,000	2,318	3,500	1,109	2,800	(700)
103	Software, IT related fees	12,000	12,380	12,000	4,535	10,000	(2,000)
105	Utilities (Internet & Telephone)	0	1,440	1,740	720	1,750	10
106	Janitorial Service (Do we need this?)	500	20	100	10	0	(100)
108		<u>61,900</u>	<u>60,733</u>	<u>62,340</u>	<u>27,474</u>	<u>59,704</u>	<u>(2,636)</u>
109	Administrative Expenses						
110	Insurance & Bonding	12,000	8,641	12,000	4,342	12,000	0
111	Legal	4,000	3,130	4,000	1,463	4,000	0
112	Accounting Fees (Ballou)	30,000	5,466	20,000	1,796	20,000	0
113	Audit Fees	12,000	4,603	12,000	0	12,000	0

SUMMARY OF INCOME AND EXPENSES

Line No.		1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
114	Professional Fees, Marketing, Web page consulting, etc	2,500	0	4,500	0	4,500	0
115	Other Fees, Charges & Interest	2,500	9,497	2,500	1,641	2,500	0
117	Other Conference Ministry & Operations	7,000	24,634	7,000	10,350	7,000	0
118		70,000	55,971	62,000	19,593	62,000	0
119							
121	Total Conference Ministry and Operations Expenses	526,366	571,465	686,186	264,338	677,768	(8,418)
122							
123	<u>Pilgrim Lodge</u>						
124							
125	<u>Regular Staff Wages and Benefits</u>						
126	<u>Wages and Payroll Taxes</u>						
127	Director Wages & Taxes	59,208	9,624	60,284	16,458	60,646	362
128	Administrator Wages & Taxes	36,906	30,208	39,677	16,484	31,544	(8,133)
129	Payroll Taxes	0	90	0	(90)	0	0
130	Facility Manager Wages & Taxes	31,612	8,516	24,383	9,325	25,918	1,535
131		127,726	48,439	124,344	42,178	118,108	(6,236)
132	<u>Benefits</u>						
133	Director Benefits			21,975		15,435	(6,540)
134	Director Life & Disability			840		843	3
135	Administrator Benefits			25,635		23,913	(1,722)
136	Administrator Life & Disability			553		440	(113)
137		40,451	26,873	49,003	18,379	40,631	(8,372)
138	<u>Pensions</u>						
139	Director Pension			7,840		7,791	(49)
140	Administrator Pension			5,160		4,102	(1,058)
141		12,500	5,467	13,000	5,083	11,893	(1,107)
	Total Regular Staff			186,347	65,640	170,632	(15,715)
142	<u>Seasonal Staff Wages & Payroll Taxes</u>						
143	Camp Assistant Director	9,000	0	9,000	2104.56	9,135	135
144	Summer Facility Staff	0	0	5,600	446	6,045	445
145	Summer Program Staff	46,680	6,966	37,560	5,791	40,720	3,160
146	Summer Food Service Staff	23,672	0	23,672	2834.85	14,400	(9,272)
	Retreat and Conference Staff	0	3,179	8,600	624.37	8,600	0
148		79,352	10,146	84,432	11,800	78,900	(5,532)
149	<u>Program Expenses</u>						
150	Program Training & Certification	0	0	4,118	2,047	3,025	(1,093)

SUMMARY OF INCOME AND EXPENSES

Line No.		1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
151	Program Staff Expense	0	0	0	1,559	0	0
152	Program Supplies	1,256	11	1,256	(717)	750	(506)
153	Infirmary	1,415	0	1,715	1,231	1,650	(65)
154	Consumables	1,650	57	1,650	1,103	1,650	0
155	Durables	425	0	425	79	200	(225)
156	Curriculum & Deans Retreat	1,600	0	1,100	72	950	(150)
		<u>6,346</u>	<u>68</u>	<u>10,264</u>	<u>5,373</u>	<u>8,225</u>	<u>(2,039)</u>
157							
159	Cost of Food	48,573	1,746	45,000	8,438	45,000	0
160							
161	<u>Facilities</u>						
162	Maintenance and Repairs	6,050	2,816	6,050		4,200	(1,850)
163	Equipment Maintenance and Repairs	6,720	1,605	6,720		8,500	1,780
164	Annual Inspections and Maintenance	4,697	535	6,013		10,385	4,372
165		<u>17,467</u>	<u>4,955</u>	<u>18,783</u>	<u>11,945</u>	<u>23,085</u>	<u>4,302</u>
166	<u>Utilities</u>						
167	Telephone and Internet	2,688	2,299	6,396	1,634	6,600	204
168	Electricity	2,688	1,799	5,600	2,471	6,720	1,120
169	Propane	2,688	528	4,900	0	4,900	0
170	Farmhouse Utilities	2,688	1,440	2,260	1,007	2,260	0
171		<u>10,752</u>	<u>6,066</u>	<u>19,156</u>	<u>5,112</u>	<u>20,480</u>	<u>1,324</u>
172	Camp Store-Cost of Goods Sold			11,000	0	11,000	0
173							
175	<u>Outreach & Marketing</u>						
176	Camp Marketing	2,400	0	0	10	1,500	1,500
177	Retreat & Conference Marketing	0	0	0	0	1,000	1,000
178		<u>2,400</u>	<u>0</u>	<u>0</u>	<u>10</u>	<u>2,500</u>	<u>2,500</u>
179	<u>Administrative Expenses</u>						
180	Insurance		(309)	0			
181	Commercial, Liability & Auto	2,890	1,503	2,500	333	1,491	(1,009)
182	Property Insurance	17,304	23,214	23,000	13,929	29,243	6,243
183	Worker's Comp	4,321	4,157	4,321	2,273	4,157	(164)
184		<u>24,515</u>	<u>28,565</u>	<u>29,821</u>	<u>16,534</u>	<u>34,891</u>	<u>5,070</u>
185	<u>Office Expenses</u>						
186	Postage	7,079	1,642	2,069	3,432	5,000	2,931
187	Printing and Copying	0	0	3,260	640	640	(2,620)

SUMMARY OF INCOME AND EXPENSES

Line No.		1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
188	Supplies	0	0	1,000	0	0	(1,000)
189		7,079	1,642	6,329	4,073	5,640	(689)
190	<u>Other Fees and Expenses</u>						
191	Annual Registration & Membership Fees	3,504	2,634	3,279	3,102	3,525	246
192	Staff Expenses, Director's Travel, Cell Phone	8,018	1,267	1,800	923	2,082	282
193	Subscriptions	3,279	94	3,279	180	180	(3,099)
194	Merchant Fees	4,800	1,201	4,800	930	4,800	0
195	Capital improvements	0	266	0		0	0
		19,601	5,463	13,158	5,135	10,587	(2,571)
196	Total Pilgrim Lodge Expenses	396,762	139,428	424,290	134,061	410,940	(13,350)
197							
199	Maine School of Ministry						
200	Advisory Board	100	0	400	0	400	0
201	Dean Salary & Benefits	42,000	46,577	48,509	23,547	52,942	4,433
202	Faculty Stipends and Program Expense	10,400	13,928	10,400	6,285	10,400	0
203	Travel	2,200.00	354	1,100	0	1,100	0
	Continuing Education	1,000	1,000	1,000	545	1,000	0
	Consultants, Fund raising and other expenses	1,500	1,988	4,000	1,486	8,000	4,000
204	Mentored Practice stipends	0	0	4,000	2,000	4,000	0
205	Total Maine School of Ministry	57,200	63,847	69,409	33,863	77,842	8,433
206							
207	Expenses Resource Teams Ministries						
208	Clergy Communities of Practice	3,000	2,125	3,000		1,500	(1,500)
209	Honduras Partnership	5,000	6,736	2,500		0	(2,500)
210	Pastoral Support	0	0	0		3,500	3,500
211	Earth Care & Spirituality Resource Team	900	0	900		500	(400)
212	Anti-Racism Resource Team	500	2,000	2,000		2,500	500
	Social Action Committee	0	0	0	300	500	500
	Faith Formation Resource Team	675	1,000	1,000		1,000	0
214	Total Resource Teams and Ministries	10,075	11,861	9,400	300	9,500	100
215							
216	TOTAL OPERATING EXPENSES	990,403	786,602	1,189,285	432,563	1,176,050	(13,235)
217							
218	OPERATING SURPLUS (DEFICIT)	161,181	179,775	3,010	76,342	1,465	(1,545)

SUMMARY OF INCOME AND EXPENSES

Line No.	1 Budget 2021	2 Actual 2021	3 Budget 2022	4 Actual June 2022	6 Budget 2023	7 Budget 2023 vs 2022
Restricted funds Revenue		112,470		96,560		
Restricted Funds Expense		200,806		179,248		
Net		(88,336)		(82,687)		