

## 2014 Annual Meeting Notice

The Annual Meeting of the First Unitarian Church of Orlando will be held on **Sunday, May 18, 2014**, beginning at 12:30pm in Gore Hall. **All Members of Record are strongly encouraged to attend.**

**NOTE:** *Voting in the Annual Meeting of the Congregation requires that one's membership status be in good standing. This includes making a responsible financial contribution to the Church and committing to do so annually. Members who are not in good standing have been moved to "inactive" and will not be able to vote or have a voice at the meeting.*

### Agenda

#### Annual Meeting of the First Unitarian Church of Orlando Endowment Fund, Inc.

- Call meeting to order
- Brief review purpose of Endowment Fund Board and annual report
- Treasurer's Report and update
- Vote on new members

#### Annual Meeting of the First Unitarian Church of Orlando Congregation

- Opening words and chalice lighting
- Approval of minutes from last year's Annual Meeting (attached)
- Year in Review
- Campus Planning Process  
Motion to be put - We the Board affirm the Building Committee's Recommendation to go forward with a Capital Campaign for the proposed renovation of the campus with KTH as architect on a design-build model.  
***IMPORTANT NOTE: Before loans are undertaken a "Special" vote in accordance with the 1U Bylaws will likely be required.***
- Stewardship Report
- Proposed Budget (attached w/narrative)
- Vote for Board officers and Trustees, Nominating Committee members
- Announcement of delegates to represent our congregation at GA
- Recognition of outgoing elected leaders
- Installation of incoming elected leaders
- Closing, extinguishing the chalice

### Proposed Budget

The **Proposed Budget Packet for 2014–2015 Church Year** has been endorsed by the Board and is attached with a narrative at or near the end of this document.

### Budget Discussion

All are welcome to these two meetings scheduled to discuss the Proposed Budget. Please attend either or both to learn more and share your thoughts.

- Sunday, May 4 at 12:15PM – 1:30PM in the Hiatt Library
- Sunday, May 11 at 9:30AM – 10:30AM in the Hiatt Library

### **Nominees for Elected Positions**

The Nominating Committee recommends the following slate of nominees for the Board and Nominating Committee for church year 2014-2015. The election will take place at the Annual Meeting on Sunday, May 18, 2014.

#### **Rachel Gardiner (President, 1-year term)**

Rachel Gardiner has been an active member of First Unitarian since 2004. She has held multiple leadership roles, gladly serving as a lay leader for worship services, worship associate, worship co-chair, worship chair, religious education facilitator, youth advisor, and Board member. Rachel has also been active in organizing the church's participation in the annual Pride Parade, and has contributed graphic design and culinary offerings to support a variety of church functions. She sees the church as a critical partner in helping to create a more just world, and is dedicated to expanding the reach of Unitarian Universalism. Rachel is passionate about sharing the mission of 1U, and is excited about the church's present energy level and future growth and potential for making our community and the world a better place for all of its inhabitants.

#### **Jock Smee (President-elect, 1-year term)**

I've been a member at First Unitarian for almost a year and a half, and a Board member coming up on 6 months. Previously at the UU Fellowship in Gainesville, I MC'd an annual Member Auction, ran an annual Garage Sale, Chaired the the new Minister Search Committee, and was President Elect when I had to move away and resign the position for employment needs. My work career has given me opportunities for leadership in both small and large organizations. Presently in addition to my employment at a nationwide Internet provider, I am also a small (very small) business owner.

#### **Bill Smithson (Treasurer, completing second year of 2-year term)**

I was born and raised in New York City. I served in the U.S. Navy in the field of electronic intelligence and received an honorable discharge after a four-year enlistment. I retired in 2005 after 35 years with AT&T. I held multiple assignments to include Finance, International Accounting, Data Systems Design and Development, Network Operations Management and Customer Service Management. During my career with AT&T, I moved from New York to New Jersey to Florida to Georgia and back to Florida. I worked for Carrier Corporation for 7 years as a Regional Customer Service Manager and left the corporate world in 2012. I now work for Kelly Educational Staffing as a Substitute Teacher for the Orange County Public School System. I have a Bachelor of Science degree in Business and Professional Management from Nova Southeastern University. I am married to Harriett Smithson, have three wonderful daughters and seven grandchildren. I have been a member of 1UU Church of Orlando for almost 5 years. I am currently a Children's Religious Education (CRE) teacher and treasurer of the CRE Committee. I am also a Pastoral Care Associate. I am proud to be a member of this most beloved community and find it a constant source of enrichment and fulfillment. Other interests include reading, hiking and fishing.

**Kim Bowles (Secretary, 2-year term)**

Kim Bowles became a member of 1U in February of 2010. Kim brings with her 25 years of Non-Profit Board experience. She has served the LBGTQ community in several leadership roles as President of the Orlando Gay Chorus and President of the Rainbow Democratic Club. Currently Kim sits as the Vice-Chair of the Central FL AFL-CIO and member of the State AFL-CIO Executive Board. In her spare time she serves as the District Leader of the International Alliance of Theatrical Stage Employees for the State of Florida, Puerto Rico, and the US Virgin Islands representing thousands of “behind the scenes” employees in the theater and movie business. Kim and her partner Ridge will celebrate 20 years together this July.

**Charles Davis (Trustee, 2-year term)**

Charles Henry Davis, Jr. attended Morgan State College, Baltimore Md., graduating in 1963 with a BA in Geography. He entered the U.S. Army in August 1963 and retired 20 years later. While in the Army, Charles served tours at Ft. Benning, Ga., Ft Hood, Tx., Ft Bragg, NC, Ft Riley, Ks, Ft Holabird, Md., Richmond, Va., Heidelberg and Bad Tolz, Germany and The Republic of Vietnam. His service included numerous leadership and staff assignments receiving numerous awards and decorations. Charles met his wife, Carol, in Columbus, Ga. They have five children and eight grandchildren. The family moved to Orlando, Fl. in 1983 where Charles commenced his new career with Lockheed Martin in Industrial Security Management in Orlando and Cape Canaveral. He retired in July 2005. He wandered through the spiritual firmament for many years searching for a home. His wife attended a UU church in Portland, Or. and described the experience upon her return home. That led him to 1st Unitarian.

**Jack Jordan (Trustee, 2-year term)**

I have many years of experience serving on various boards, which includes serving as President of organizations ranging from another church located in this community to the Mental Health Counselors of Central Florida (MHCCF). I currently serve as President of the Central Florida Chapter of the ACLU, and am First Vice President of the Greater Orlando Counsel of the Blind. My previous board experience has included working with struggling organizations to thrive. Serving on this board, of a church that is already strong and thriving, will be a new experience.

**NOMINATING COMMITTEE**

The following candidates will serve 2-year terms:

- Andy Berry
- Jane Austin
- Jean Siegfried

### **Continuing Board Positions**

*The following Board members are midway through their two-year terms on the Board:*

**Trustee at Large: Charles Davis**

**Trustee at Large: Julie Salvo**

**Trustee at Large: Meredith Varner**

### **Nominations by Petition**

Our Nominating Committee has proposed a slate of candidates for open, elected positions on the Board of Trustees and on the Nominating Committee. Our Bylaws detail a procedure that must be followed in order to nominate someone ***other than*** those the Nominating Committee has chosen.

*From our Bylaws:*

“Nominations for any elective position may be made by petition, after the slate is presented in writing to the congregation. Nominations by petition must be made in writing to the Board Secretary, accompanied by the signatures of at least 10% of the voting members of the Church at least ten (10) days prior to the Annual Meeting. The Secretary will present nominations by petition during the elections at the Annual Meeting.”

Based on our membership as of 2/28/2014, petitioners would need 27 signatures of voting members. The cutoff for Nominations by Petition is May 8, 2014. Contact [Secretary@OrlandoUU.org](mailto:Secretary@OrlandoUU.org).

# FIRST UNITARIAN CHURCH OF ORLANDO ENDOWMENT

**ANNUAL MEETING MAY 18, 2014**

**BOARD OF TRUSTEES**

Sandy Pollock-Chair (2014)  
 Joan Erwin-Vice Chair (2016)  
 Mike Haddad - Treasurer (2016)  
 Mary Dipboye –Secretary (2015)  
 Andy Berry (2015)  
 Al Wileden (2014)

*An endowment is like a tree...  
 One generation plants it so that the next one can enjoy the  
 shade!*

**What is the 1U Endowment?**

Founded in 1968, the Endowment is a financial asset that is maintained separately from the church operating account. Its purpose is to provide a continuous annual pledge to the church from donations or bequests-

Most of our donations have come from people’s estates. Recent large contributions to the Endowment include: \$175,000 from Elizabeth Carey Greer (2001), \$156,904 from Edith Duerr (2003) and \$30,000 from Frank Bondurant (2011). Of course, we welcome “living” donations, as well. The Endowment makes a yearly pledge to 1U (between 4-5% of its total value) and the Church decides how to spend it

MISSION STATEMENT

The mission of the Endowment is to receive and manage financial gifts in order to generate and give, in perpetuity, funds to support and sustain the First Unitarian Church of Orlando as a liberal hub providing lifelong spiritual growth and compassionate services to the Central Florida community.

**How much is the Endowment worth? (as of March 31, 2014)**

- \$766,387 invested with Vanguard
- 1U sanctuary loan \$ 30,882
- **TOTAL NET WORTH= \$797,269**

**Endowment Pledge History**

Year	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	<b>14-15</b>
Pledge	33,700	34,900	36,000	36,100	36,100	36,100	32,900	30,700	31,700	<b>31,700</b>

Sandy Pollock will go off the Endowment Board. Al Wileden will serve another term.

## **2013 – 2014 Highlights**

### **Endowment Account Transferred to Vanguard**

The EB decided to discontinue using KeyBank as trustee in order to save a 1.2% management fee for very little to virtually no value added service. Since most of our account was already invested in the Vanguard fund, the account was transferred to an organizational brokerage account at Vanguard, thereby eliminating all management fees. We are still investing ~15% in SRI (Socially Responsible Investments).

### **Grant Planned for Strategic Expenses of Capital Campaign**

From the money saved by elimination of the KeyBank management fee, the EB is making a one-time gift of up to \$7,000 to help 1U jump-start its capital campaign. The money is designated for either the architects' conceptual plan and/or a consultant on the upcoming capital campaign.

### **Contributions to 1U Operating Budget**

The Endowment contributed \$31,700 to 1U's operating budget and pledged to contribute the same amount in the 2014-2015 fiscal year.

### **Launch of Caroline Gore Endowment Society**

The Endowment Board will launch and make visible the Caroline Gore Endowment Society in honor of First Unitarian's Founder. The purpose of the Society would be encourage and recognize individuals for naming First Unitarian's Endowment Fund as a beneficiary of their gifts and estate plans.

### **Move to 501c3 Tax Exempt Status Considered**

The Endowment's tax status is 501(c)(2), which makes it tax exempt, except for receipt of donations which must be made to 1U and designated for the benefit of the Endowment. After reviewing the pros and cons, the Endowment Board passed a motion to "investigate the expense and steps needed to move from 501c2 status to 501c3 with the clear intention of moving forward with the change."

### **Annual Meeting of the First Unitarian Church of Orlando Endowment Fund, Inc. Agenda**

- Call meeting to order
- Brief review purpose of Endowment Fund Board and annual report
- Treasurer's Report and update
- Vote on new members

Respectfully Submitted,  
Sandra Pollock—Chair  
Endowment Board

## **Congregational Meeting Minutes March 16, 2014**

*The mission of the First Unitarian Church of Orlando (1U) is to exemplify liberal religion in Central Florida with a commitment to lifelong spiritual growth and compassionate service to the community.*

Call to order at 12:48pm by President of the BOT Jean Siegfried.

Lighting of the Chalice

Approval of Minutes from the previous meeting Congregational Meeting of

Christine Haskins thanked the Congregation for the efforts during the annual budget drive.

- 55.8% of all member pledges received
- 83% of Last Years budget accounted for
- \$21,000 increase over last years budget
- Thank you to the participants who served as visiting stewards

Building Update: Haskins introduced Karen Schultz who assisted with an overview of the Building Committee activities.

- Background on project
- RFP's to five (5) architects. Two (2) responded
- Tour of the campus with Amy or Karen
- Invitation via small group meetings to view the proposals
- These are just proposals. We are choosing an architect
- Review of LeHuu/Partners Proposal
- Review of KTH Proposal
- Viewed some images that were included

Next Steps...

- Small group meetings
- Architect interviews with the Building Committee
- Compiling feedback from congregation
- Martha Haynie has agreed to lead the Capital Campaign

Small group meeting(s) to take place on the following dates:

March 23rd @11A	March 26th @ 7P
March 30th @ 12:30PM	April 13th @ 9:30A

Sandy Pollock gave an update from the Endowment Board.

- Mission Statement
- Funds management
- Donation of \$7,000.00 gifted to the church for the Building/Architect selection

Board Visioning on building is ongoing

Rev. Kathy gave a overview of the Ministerial Intern who will begin in August 2014

Motion of Adjourn @ 1:45P

Respectfully submitted,  
Kimberly Bowles, Secretary



## *FY2015 Operating Budget Highlights*

**Pledge Payments** are projected based on the results of the recently completed 2014-15 Budget Drive. As of April 16, we have about **\$319,000** committed, a bit more than we received from our entire membership last year. However, **34** member households out of 198 we expect to pledge in the coming year have not returned their pledge cards. To be conservative, we are projecting that, for households we expect to pledge, their donation will be the same as last year, **even though 50% of church members who have returned their cards have increased their pledges this year**. Thus, we anticipate receiving an additional **\$10,000** in pledges. The pledge income increase from last year has allowed modest increases in expenses in a few key areas.

**Other income accounts** are similar to those budgeted last year, with several minor adjustments based on actual results. New income accounts include the \$8,500 grant from the UUA to partially support our ministerial intern position.

**Transfer from Reserve Funds:** There are several expenses being recommended for funding this year that are not supported by our pledges. These include **\$14,501** to support the balance of the ministerial intern position [along with the \$8,500 UUA grant], and an additional **\$13,290** for targeted maintenance in each of our buildings, a new HVAC reserve for the Sanctuary, costs to remove aging trees from the campus as part of a five year plan, and a few capital items for Children's RE. The recommendation is to fund these items using existing but previously unallocated Reserve Funds.

**Ministerial Intern:** Last fall, the congregation voted to support a ministerial intern position on the staff. For the first two years, we will have some grant support from the UUA (\$8,500 for FY15 and \$4,250 for FY16). This coming year, we will use funds we have "saved" to support this position (\$6,000), and we are recommending drawing \$8,501 of reserves. **In future years, we will only be able to continue supporting a ministerial intern if we have a sustained increase in pledge income.** Including a stipend and benefits, the position will cost about \$23,500 annually, approximately 7% of the pledge income we expect to raise in FY15.

**Staff:** A pay increase of 2% is recommended for our hardworking staff. Because of her outstanding work and many years of dedicated service, we are recommending a 3% increase for **Amy Fairweather**, our Church Administrator. Our ministerial intern, Lois Cole, will join us in August for ten months.

**Program Accounts:** This year, \$2,400 has been allocated to our Social Hour after Sunday services; the increase is needed since we no longer request any donations to help cover the costs of the food and supplies. Children's RE was allocated \$1,000, the same as last year. The balance of program funds (\$7,500) will be pooled, and released upon request of our program teams, after review by the Program Coordinating Team and the Minister.

**Dues to the UUA, Southern Region and Florida District:** Dues are combined and paid to the UUA, who will redistribute amounts to the Regions and Districts. The amount is based on a **percentage** of our previous year's operating and capital expenses. This year we plan to meet the UUA goal of 7%, which will be an increase of 9.4% (\$2,166) from last year, when we paid only 6.5% of our operating expenses.

### *FY2015 Reserve Budget Highlights*

The congregation is being asked to approve the Reserve allocations in the FY2015 column.

- The establishment of a new reserve account of \$2,750 annually to finance replacement of the HVAC system in the Sanctuary, which could happen as early as 2020, when the existing system will be over 25 years old.
- \$3,500 to repair and seal the exterior wall of the Sanctuary around the base.
- Reserves for roof and HVAC replacement in the Enrichment Center and Gore Hall are being maintained until the beginning of renovation or new construction on these buildings.
- \$2,000 for capital expenses requested by Children's RE, including \$1,200 for area rugs.
- We have received an estimate of \$12,000 to repaint the Sanctuary. This will be deferred until the plan for the renovation of the campus, including repainting the Sanctuary, has been approved.
- Some smaller maintenance or equipment reserves established in the past few years have been adjusted or deleted as indicated in the Reserve Budget worksheet.

...and *grateful appreciation* to **Rev. Kathy** and the Budget Task Force [**Michael Cohen, Ridge Holdridge, Dan Homblette** and **Ken Lofgren**] for their most helpful ideas and suggestions in reviewing the contents and presentation of our budgets, and **Rose Beiler** and the Personnel Committee, **Karina Veaudry** and **Amy Fairweather** [Buildings and Grounds], **Louise Christie** and **Bill Smithson** from Children's RE, and **John Brockman** and the **A/V Team** for their invaluable input to the development of the Budget.

John Hartgering  
FY2014 Treasurer

**First Unitarian Church of Orlando**  
**Proposed Operating Budget [vs. Actuals]**  
 FY2015 [7/2014 - 6/2015]

**Income**

Draft April 16, 2014

Account #		Description	Actual 2010-2011 1,000	Actual 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Forecast 2013-2014 [12/31/13]	Budget 2014-2015	FY 2015 Comments
1		Pledges Budget/Actual	272,633	288,836	281,787	283,283	308,700	307,400	329,000	6.6% increase from FY2014 Budget
2		Projected/Actual Melt	(26,840)	(19,399)	(14,089)	(14,359)	(21,609)	(21,518)	(23,030)	7% melt
3	4030	Pledge Payments Budget/Actual	245,793	269,437	267,698	268,924	287,091	285,882	305,970	
4	4040	Pledge Payments - New Members	12,761	3,568	6,000	10,382	7,500	7,500	7,500	Based on recent results
5	4050	Plate Collection	19,646	17,035	17,500	20,805	17,500	17,500	17,500	Based on recent results
6		Donations	3,363	314	0	3,150	0	2,000	0	We do not project income for this line
7	4090	First Unitarian Endowment	36,100	32,900	30,700	30,700	31,000	31,700	31,000	
8	4100	Barnett Foundation	20,000	23,208	25,000	24,310	25,000	25,000	25,000	Amount varies yearly based on their portfolio performance
9	4605	Facility Use Income	21,599	14,947	15,000	18,411	15,000	14,000	14,000	
10	4690	Miscellaneous Income	4,794	4,448	3,000	5,726	3,000	3,000	3,000	
11	4700	Fundraising Income	5,844	4,641	4,500	5,570	4,500	4,500	4,500	
12		Grant Income							8,500	From UUA to support Ministerial Intern position
13		Transfer from Reserve Funds [Line 171]							27,791	\$14,501 to support Ministerial Intern position
14		<b>Income Totals:</b>	<b>369,900</b>	<b>370,498</b>	<b>369,398</b>	<b>387,978</b>	<b>390,591</b>	<b>391,082</b>	<b>444,761</b>	
15		<b>Expense Totals:</b>	<b>342,157</b>	<b>355,701</b>	<b>366,135</b>	<b>352,992</b>	<b>386,358</b>	<b>384,542</b>	<b>444,505</b>	
16		<b>Excess/(Shortfall):</b>	<b>27,743</b>	<b>14,797</b>	<b>3,263</b>	<b>34,986</b>	<b>4,233</b>	<b>6,540</b>	<b>256</b>	

**17 Operating Expenses**

Account #		Description	Actual 2010-2011	Forecast 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Forecast 2013-2014	Budget 2014-2015	FY2015 Comments
<b>Payroll Accounts</b>										
<b>Minister</b>										
22		Min Salary/Housing			69,000		70,380		71,788	2% increase
23		Min Health Insurance			2,417		2,417		3,138	80% of cost of IBM insurance
24		Min Life Insurance			530		541		551	
25		Min Disability Insurance			690		704		718	
26		Min Retirement			6,900		7,038		7,179	10% of Salary and Housing
27		Min Travel & Dev			1,000		1,000		1,020	
28		Min FICA			5,279		5,384		5,492	
29		Min Professional Expenses			5,900		6,038		6,159	With Travel and Development, 10% of salary per contract
30		Moving Expenses			0		0		0	
31	5060	Total Minister Salary Package	<b>78,497</b>	<b>89,062</b>	<b>91,716</b>		<b>93,502</b>		<b>96,044</b>	
<b>Ministerial Intern</b>										
33		Intern Stipend							17,000	(\$1700 X 10 months)
34		Flex Benefits							2,000	(\$200 X 10 months)
35		Retirement							1,700	(10% of stipend)
36		FICA							1,301	(7.65% of stipend)
37		Professional Expenses							1,000	
<b>Church Administrator</b>										
39	5215-001	Church Admin Salary			40,845		41,662		42,911	3% increase
40	5225-003	Church Admin Health Ins			5,182		5,943		6,118	80% of 1/2013 premium of \$7,429; increase from 75% last year
41	5230-004	Church Admin Retirement			4,084		4,166		4,291	10% of salary
42		Church Admin Life Insurance			314		320		330	
43		Church Admin Disability Insur			408		417		429	
44	5235-005	PR Tax Exp - Church Adm			3,125		3,187		3,283	
45		Church Admin Development			0		0		0	

Account #		Description	Actual 2010-2011 1,000	Actual 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Forecast 2013-2014 [12/31/13]	Budget 2014-2015	FY 2015 Comments
46	<b>Religious Education</b>									
47	5415-001	DRE Salary			19,364		19,364		19,751	2% increase
48		DRE Hours/Week and Weeks/Year								20 hrs/wk/ \$18.99/hr (FTE=\$39,499)
49	5425-003	DRE Health Insurance			2,591		2,972		3,031	50% of 80% of premium of \$7,429
50	5430-004	DRE Retirement			1,936				1,975	New cost; employee eligible for retirement after one year.
51		DRE Life Insurance			152		149		152	
52		DRE Disability Insurance			194		194		198	
53	5435-005	DRE Tax Expense LRE			1,481		1,481		1,511	
54	5445-006	DRE Travel & Development			750		1,000		1,020	
55	<b>Music</b>									
56	5615-001	Dir Music Salary			15,989		16,309		16,635	2% increase; keep at 15 hrs/wk (FTE= \$42,667)
57	5626-003	Dir Music Health Stipend			1,943		2,229		2,274	37.5% of 80% of premium of \$7,429
58	5635-005	PR Tax Expense - Dir Music			1,223		1,248		1,273	
59	5645-006	Travel/Development- Dir Music			750		1,000		1,020	
62		Choir Director Salary			7,616		7,768		7,924	2% increase; 10 hrs/wk for 44 wks/yr \$18.01/hr (FTE = \$37,502)
63		PR Tax Expense - Choir Dir			583		600		612	
64		Accompanist Salary			5,280		5,386		5,493	2% increase; 8 hrs/wk for 44 wks/yr. @ \$15.61 /hr (FTE = \$32,469)
65		PR Tax Expense - Accomp			404		412		420	
66	<b>Custodian</b>									
67	5765-001	Custodian Salary			17,923		18,281		18,647	2% increase; keep at 30 hrs/wk (\$11.92/hr-FTE = \$24,865)
68	5775-003	Custodian Health Ins			3,886		4,457		4,546	75% of 80% of premium of \$7,429; stipend
69	5780-004	Custodian Retirement			1,792		1,828		1,865	10% of salary
70		Custodian Life Insurance			138		140		143	
71		Custodian Disability Insurance			179		183		186	
72	5785-005	PR Tax Expense - Custodian			1,371		1,398		1,427	
73										
74	<b>Childcare</b>									
77	5860-001	Childcare Salary Sun Worship			2,600		1,800		2,652	2 hrs/wk @\$12.50/hr
78		PR Tax Childcare Salary Sun Worship			199		199		203	
79		Nursery Childcare			4,576		5,000		4,668	3.5 hrs/week @\$10-11/hour
80		PR Tax Nursery Childcare			350		350		357	
81	5862-001	Childcare Salary - Fellowship			500		500		510	
88	<b>Total Staff</b>									
89	<b>Other</b>									
90	8562	Consultant - Website			2,500		2,500		2,500	Support development of new website
91	5805	Temp Personnel Salary			938		938		950	
92		PR Tax Temp			72		72		75	
93	6200	Workers Compensation Exp			4,500		4,750		4,750	
94		Staff Holiday Bonuses			250		250		500	
99	<b>Total Payroll Accounts</b>		<b>195,376</b>	<b>219,408</b>	<b>247,704</b>	<b>229,290</b>	<b>251,956</b>	<b>244,000</b>	<b>283,674</b>	

Account # Description		Actual 2010-2011 1,000	Actual 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Forecast 2013-2014 [12/31/13]	Budget 2014-2015	FY 2015 Comments
100	<b>Program Accounts</b>								
101	6510 Advertising								
102	6515 PR & Communications Team								
103	7550 Caring Circle								
104	7565 Nursery Supplies								
105	7590 Covenant Groups								
107	GLBT								
108	Green Team								
109	7650 Membership/Fellowship Team								
110	7670 Music Team								
111	Pastoral Associates Team								
112	Program Coordinating Team								
113	RE - Adult								
114	7560 RE - Children's					1,000		1,000	
115	RE - Middle School Youth								
116	RE - High School Youth								
117	7570 Social Hour Team					1,500	2,400	2,400	
118	7700 Social Justice Coordinating Team								
119	Special Events		715						
120	7710 Worship Team								
121	<b>Poolled Program Funds</b>					7,500	7,500	7,500	
122	<b>Program Subtotal</b>	<b>2,418</b>	<b>9,866</b>	<b>5,000</b>	<b>6,939</b>	<b>10,000</b>	<b>9,900</b>	<b>10,900</b>	
125	8525 UUA/FL District Dues FY2014				21,161	21,552	23,146	25,312	7% of FY14 expenses[1]
126	8537 NE Cluster Dues FY2014					254	0		Suspended
127	8538 UU Legislative Ministry Florida					254	254	254	Based on \$1 per member
128	8540 BOT Discretionary	2,605	208	0	1,489	900	900	900	
129	<b>Total Program Accounts</b>	<b>32,135</b>	<b>32,873</b>	<b>27,161</b>	<b>29,589</b>	<b>32,960</b>	<b>34,200</b>	<b>37,366</b>	
130									
131	<b>Discernment and Strategy Accounts</b>								
132	Committee on Ministry			0					
133	Finance Committee			0					
134	Healthy Relations Committee			0					
135	7540 Stewardship Committee [Budget Drive]		447	0	600	600	1,000	600	
136	Stewardship Consultant UUA		1,178						
137	7640 Strategic Planning Committee			0					
138	<b>Training:</b>								
139	SUULE		1,390	0	0				
140	8510 GA Delegates	1,585	2,970	0	3,490				
141	8520 District Assembly Delgates	0	417	0	425				
142	<b>Poolled D&amp;S Funds</b>				1,266	900	900	900	
143	<b>Total Discernment and Strategy</b>	<b>1,585</b>	<b>6,402</b>	<b>1,500</b>	<b>5,781</b>	<b>1,500</b>	<b>1,900</b>	<b>1,500</b>	
144	<b>Property Accounts</b>								
145	7010 UUA Loan	13,212	13,010	0		0		0	
146	Endowment Loan	12,408	11,200	5,600	11,200	11,200	11,200	11,200	Loan matures 3/2/17. Balance on 6/30/14 = \$29,269
147	7040 Sewer Assessment	2,172	2,172	2,300	2,172	2,172	2,172	2,172	
148	7050 Landscape Maintenance	5,528	7,780	6,600	8,080	7,000	8,000	8,000	
149	7060 Repairs & Maintenance	20,847	8,834	10,000	10,939	12,000	15,000	16,000	
150	7070 Custodial Supplies	3,638	3,515	3,600	2,862	3,400	3,400	3,400	
151	7080 Utilities	23,550	15,611	22,000	16,718	21,000	21,000	21,000	
152	7085 Audio Visual Team	398	1,351	400	174	1,000	1,000	1,500	
153	7090 Hazard Insurance	16,974	17,654	20,350	19,500	22,000	22,000	22,500	
154	<b>Total Property Accounts</b>	<b>98,727</b>	<b>81,127</b>	<b>70,850</b>	<b>71,645</b>	<b>79,772</b>	<b>83,772</b>	<b>85,772</b>	

Account # Description				Actual 2010-2011 1,000	Actual 2011-2012	Budget 2012-2013	Actual 2012-2013	Budget 2013-2014	Forecast 2013-2014 [12/31/13]	Budget 2014-2015	FY 2015 Comments
155	<b>Administration Accounts</b>										
156	6520	Bank [VANCO]/Stock Sale Charges			1,518	1,500		1,500	2,000	1,800	
157	6525	Pledge CC Processing Fees								1,200	New expense in FY2015
158	6530	Copier			5,275	5,500		5,500	5,500	5,500	
159		Credit Checks			0	250		300	300	300	
160	6540	Equipment Rental			0	300		300	300	300	
161	6550	Internet [Bright House]			1,019	1,020		1,020	1,020	2,253	Upgrade to 30 megabit; \$1100 increase
162	6560	Licenses			61	100		100	100	100	
163	6570	Office Supplies			1,486	2,000		2,000	2,000	2,000	
164	6580	Office Reimbursement			100	100		100	100	100	
165	6590	Payroll Service - Fees			2,339	2,600		2,600	2,600	2,600	
166	6600	Postage			874	1,600		1,600	1,600	1,600	
167	6610	Telephone			2,594	2,700		2,700	2,700	2,700	
168	6615	Tech Support--Power Church			0	250		250	250	250	
169	6516	Website Costs			625	1,000		1,200	1,200	1,200	Annual maintenance
170	<b>Total Administration Accounts</b>				<b>15,919</b>	<b>18,920</b>	<b>16,687</b>	<b>19,170</b>	<b>19,670</b>	<b>21,903</b>	
171	<b>Allocation of Reserve Funds</b>										
172		Children's RE - Capital Items								2,000	Area rugs, dollhouse, board games
173		Sanctuary Maintenance								3,500	Repair and seal exterior walls
174		Sanctuary HVAC Reserve								2,750	New reserve to replace HVAC in Sanctuary in about seven years
175		Gore Hall Maintenance								1,500	Potential roof and commode repairs
176		Enrichment Center Maintenance								1,240	Potential electrical and commode repairs
177		Grounds Maintenance								2,300	Tree removal - first year of five year plan
178	<b>Total Allocated Reserve Funds</b>									<b>13,290</b>	
179											
180	<b>Total Operating Expenses</b>				<b>342,157</b>	<b>366,135</b>	<b>352,992</b>	<b>385,358</b>	<b>383,542</b>	<b>443,505</b>	
181											
182	<b>Additions to Reserve Accounts</b>										
183		Sanctuary Roof Reserve				500	500	500	500	500	
184		Enrichment Center HVAC Reserve				500	500	500	500	500	
185											
186	<b>Total</b>						<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
187	<b>Total Expenses</b>										
188	<b>Total Expenses</b>						<b>353,992</b>	<b>386,358</b>	<b>384,542</b>	<b>444,505</b>	
189											
190											
191	[1] 7% of Operating Expenses from FY2014, less payment of dues to the UUA in FY14. This would include capital expenses during FY14. We are assuming that costs of a new building or major structural renovations/repairs would not be included in the future.										
192											
193											

**First Unitarian Church of Orlando**  
**Draft Capital and Reserve Budget Worksheet**  
 FY 2015 [7/2014 - 6/2015]

CONGREGATION APPROVAL REQUESTED FOR FISCAL YEAR 2015 ONLY

**Reserve Items/Long Term Savings**

Line #	Item	Description	Projected Cost	Reserve Balance as of 7/1/14	FY 2014 (Jul 13 - Jun 14)			FY2015 (Jul 14 - Jun 15)			Estimates for Future Years				
					Allocated	Spent	Balance	Allocated	Spent	Balance	2015-2016	2016-2017	2017-2018	2018-2019	
1	<b>Sanctuary</b>														
2	Interior Sanctuary Lights	Replacement bulbs and check fixtures	2,000												
3	Replace Stained Ceiling Tiles in Foyer and Hallway	Stains due to leaks - completed FY2014 <i>Completed - removed from budget</i>													
4	New Roof ["Critical Reserve Account"] (Construct in 2015-16)	<b>Save each year for new roof (flat part) to be installed in 2015-2016</b> (total cost is \$8,7650.00 plus \$7,500.00 to crane in and out A/C - \$16,250.00 total in 2010 dollars).	17,500	17,500	500			500							
5	Repair / Seal the exterior of the Sanctuary	Should be done within a year, best time would be either spring or fall during drier weather.	3,500					3,500							
6	Paint the exterior of the Sanctuary	This can wait until new campus plan is finalized, to ensure color of Sanctuary will blend with other renovation or new construction on the campus.	12,000												
7	Replace (2) Air Conditioning Systems	<b>Critical Reserve Account</b> for the eventual replacement of both Sanctuary A/C systems (Foyer and Main Sanctuary) in the year 2020-2025; Both A/C systems are currently (20) years old. [Estimate includes \$7K for crane] Place \$2,750 in the account each year to reach \$16,500 by 2020.	16,500	2,750				2,750			2,750	2,750	2,750	2,750	2,750
8															
9	<b>Enrichment Center</b>														
10	Toilets	Replace toilets with water efficient fixtures as they <b>break down</b> (replace wall piping on old fixtures) - \$110.00 for toilet; \$200.00 for wall piping, if needed	1,280			640			640						
11	Paint Interior Rooms <i>Removed from budget</i>	Paint rooms 5, 6 and 7 in Fall of 2013 or Spring of 2014. [\$175]													
12	Paint Exterior Walls (inside courtyard) <i>Removed from budget because of proposed new building</i>	Paint North and West interior walls that are stained from chalk use. Congregational project - use opportunity to paint murals (Fall of 2013 or Spring of 2014) [\$650]													
13	Electrical Repairs [ <i>Emergency repairs only</i> ]	Every room on the North side of the Enrichment Center may need emergency electrical repairs during the next few years. [ <i>Deleted \$4900 for upgrades and changed annual reserve to \$600</i> ]	600			600			600						
14	Replace A/C Air Handlers & Compressor (South Wing) ["Critical Reserve Account"]	Air handler going soon (per Heinmiller) and parts no longer available. When this breaks down, we will need to replace the entire unit (the air handler and the condenser); Assembly Room A/C needs both air handler and compressor (oldest one) (total cost is \$13,670.00 in 2010 dollars; 4% annual inflation). <b>Repair estimated 2015-2016</b>	17,000	16,500	500			500			500				
15	Window replacement on south and northeast side of building	<i>Removed from budget since a new building is planned.</i> Window upgrades are not critical in the existing building. [\$43,000]													

**First Unitarian Church of Orlando**  
**Draft Capital and Reserve Budget Worksheet**  
 FY 2015 [7/2014 - 6/2015]

CONGREGATION APPROVAL REQUESTED FOR FISCAL YEAR 2015 ONLY

**Reserve Items/Long Term Savings**

Line #	Item	Description	Projected Cost	Reserve Balance as of 7/1/14	FY 2014 (Jul 13 - Jun 14)			FY2015 (Jul 14 - Jun 15)			Estimates for Future Years					
					Allocated	Spent	Balance	Allocated	Spent	Balance	2015-2016	2016-2017	2017-2018	2018-2019		
16																
17	<b>Gore Hall</b>															
18	New Stove for Kitchen	Heavy-duty Residential Unit - Electric. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated.]</i>	1,250													
19	Dishwasher - water conservation model	Sell the one we have and get a water conservation model. Also we need a powder detergent model. The one we have is a liquid soap model and because it is used infrequently, takes many washes and pre-configuring to get dishes clean. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated.]</i>	4,500													
20	Electrical work	Rewire light housing units and replace fixtures – Exterior Foyer area; And carrier sockets and light replacement. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated.]</i>														
21	Exterior light timers	Replace or repair exterior light timers. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated.]</i>														
22	Office area electrical upgrade	For computers and network. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated.]</i>														
23	Renovate old altar area	Fabric and carpet. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated.]</i>														
24	Waterline	Replace waterline from Gore Hall to Robinson Street. <i>[Will be deleted if Gore Hall is to be rebuilt or renovated, but must be part of construction plan for new or renovated Gore Hall]</i>														
25	Toilets	Replace toilets with water efficient fixtures as they break down (replace wall piping on old fixtures) - \$110.00 for toilet; \$200.00 for wall piping, if needed <i>[Remove, will be scheduled in B&amp;G budget] [\$2,000]</i>							500							
26	Entrance floor mats in foyer	Replace entrance mats in foyer <i>[Remove from budget] [\$120]</i>														
27	Foyer Renovation	Add monitor and new furniture to foyer. [Done in FY14]				660	660	0								
28	Window Replacement	Replace jalousie windows in Amy's office area <i>[Remove from budget] [\$2,830]</i>														
29	Water Heater Replacement	Replace with tankless energy efficient model <i>[Remove from budget; completed in FY14]</i>	780													
30	New Roof ["Critical Reserve Account"] (construct in 2016)	<b>Will need new roof by fall 2016.</b> Total cost is \$45,250 in 2010 dollars. \$50,000 estimated for 2016. <i>[Maintain current reserve, and patch or repair roof every six months until Gore Hall is rebuilt or renovated. When the plans for Gore Hall are finalized, some or all of the amount in this reserve may be transferred to the Gore Hall construction budget, if necessary.]</i>	50,000	48,000					1,000			1,000				
31																
32	<b>Grounds</b>															
33	Remove hazardous trees	A few trees will need to be removed each year as they age and are deemed to be hazardous.	14,200						2,300			2,000	4,800	2,200	2,900	
34																
35	<b>Audio/Visual Team</b>															
36																
37																
38																
39																
40																
41																
42																
43																
44																
45																
46																
47																
48																
49																
50																
51	<b>Programs</b>															
52	<b>RE - Children</b>															
53	Three area rugs		1,200						1,200							
54	Dollhouse		300						300							
55	Board Games		200						200							
56	Miscellaneous		300						300							
57	<b>Program Coordinating Team</b>															
58	Search for Ministerial Intern		300			300			300							
59	Ministerial Intern	Intern will begin term in September, 2014	23,500	12,000					14,501			19,250	24,000	24,500	25,000	
60	<b>Building Steering Committee</b>															
61	Construction Consultant															
62	Stewardship Consultant	<i>Will be covered by the Endowment Fund.</i>														
63																
64			1,500													
65	<b>Minister's Sabbatical Savings</b>	To be transferred from "Minister's Professional Reserve" Separate Account		1,446					1,446							
66	<b>TD Bank Capital Account Balance 7/1/14</b>	Total of all Long Term Savings Accounts		98,196												
		<i>[plus accrued interest]</i>														
68																



**Payroll Budget Worksheet  
FY 2014-2015**

**2014 - 2014 Proposals**

	2012-2013 Budget	2013-2014 Budget	Change	2014-15 prop. 1*	Change prop 1	2014-15 prop. 2*	Change prop 2	comments on prop 1
<b>Minister</b>								
Min Salary/Housing	69,000	70,380	1,380	71,788	1,408	72,491	2,111	33.24/hr
Min Health Insurance	2,417	2,417	-	3,138	721	3,138	721	80% of cost of IBM insurance the 2013-14 amount was probably incorrect)
Min Life Insurance	530	541	11	551	11	557	16	
Min Disability Insurance	690	704	14	718	14	725	21	
Min Retirement	6,900	7,038	138	7,179	141	7,249	211	10% of Sal/Housing
Min Travel & Dev	1,000	1,000	-	1,020	20	1,030	30	
Min FICA	5,279	5,384	106	5,492	108	5,546	162	
Min Professional Expenses	5,900	6,038	138	6,159	121	6,219	181	With Travel & Development, 10% of salary per contract
<b>Total Minister Salary Package</b>	<b>91,715</b>	<b>92,502</b>	<b>787</b>	<b>96,044</b>	<b>3,542</b>	<b>95,277</b>	<b>2,775</b>	
<b>Church Administrator*</b>								
Church Admin Salary	40,845	41,662	817	42,911	1,250	43,328	1,666	20.63 hr
Church Admin Health Ins	5,182	5,940	758	6,118	178	6,178	238	based on 80% of premium \$7,429; in UUA plan
Church Admin Retirement	4,084	4,166	82	4,291	125	4,333	167	retirement contribution is 10% of salary
Church Admin Life Insurance	314	320	6	330	10	333	13	
Church Admin Disability Insur	408	417	8	429	12	433	17	
PR Tax Exp - Church Adm	3,125	3,187	62	3,283	96	3,315	127	
<b>Religious Education</b>								
DRE Salary	19,364	19,364	-	19,751	387	19,945	581	20 hrs/wk/ \$18.99/hr (FTE=\$39499)
DRE Health Insurance	2,591	2,972	381	3,031	59	3,061	89	based on 50% of 80% of premium \$7,429
DRE Retirement	1,936	1,936	-	1,975	39	1,994	58	
DRE Life Insurance	149	149	-	152	3	153	4	
DRE Disability Insurance	194	194	-	198	4	199	6	
PR Tax Expense DRE	1,481	1,481	-	1,511	30	1,526	44	
DRE Travel & Development	750	1,000	250	1,020	20	1,030	30	
<b>Music</b>								
Dir Music Salary	15,989	16,309	320	16,635	326	16,798	489	15 hrs wk/44 wks/25.20 hr/FTE = 44,345
Dir Music Health Stipend	1,943	2,229	286	2,274	45	2,296	67	
PR Tax Expense - Dir Music	1,223	1,248	25	1,273	25	1,285	37	
Travel/Development- Dir Music	750	1,000	250	1,020	20	1,030	30	
Choir Director Salary	7,616	7,768	152	7,924	155	8,001	233	10 hrs/wk for 44 wks/yr. 18.01/hr/FTE = 37,502.
PR Tax Expense - Choir Dir	583	600	17	612	12	618	18	
Accompanist Salary	5,280	5,386	106	5,493	108	5,547	162	8 hrs/wk for 44 wks/yr. \$15.61/hr (FTE = \$32,468.8)
PR Tax Expense - Accomp	404	412	8	420	8	424	12	
<b>Custodian</b>								
Custodian Salary	17,923	18,281	358	18,647	366	18,830	548	30 hrs/wk (11.92/ hr(FTE = 24,865)
Custodian Health Ins	3,886	4,457	571	4,546	89	4,591	134	based on 75% of 80% of premium \$7,429; stipend
Custodian Retirement	1,792	1,828	36	1,865	37	1,883	55	retirement contribution based on 10% of salary
Custodian Life Insurance	138	140	3	143	3	145	4	
Custodian Disability Insurance	179	183	4	186	4	188	5	
PR Tax Expense - Custodian	1,371	1,399	27	1,427	28	1,440	42	
<b>Childcare</b>								
Childcare Salary Sun Worship	2,600	2,600	-	2,652	52	2,678	78	
PR Tax Childcare Salary Sun Worship	199	199	-	203	4	205	6	
Nursery Childcare	4,576	4,576	-	4,668	92	4,713	137	
PR Tax Nursery Childcare	350	350	-	357	7	361	11	
Childcare Salary- Fellowship	500	500	-	510	10	515	15	
<b>TOTAL</b>	<b>239,440</b>	<b>244,754</b>	<b>5,314</b>	<b>251,898</b>	<b>7,144</b>	<b>252,654</b>	<b>7,900</b>	
<b>Intern</b>								
Intern stipend (\$1700 X 10 months)				17,000	17,000	17,000	17,000	This cost is partially defrayed by a UUA grant and 1U savings
flex benefits (\$200 X 10 months)				2,000	2,000	2,000	2,000	
retirement (10% of stipend)				1,700	1,700	1,700	1,700	
FICA (7.65% of stipend)				1,301	1,301	1,301	1,301	
Professional expenses				1,000	1,000	1,000	1,000	

**Note** The Personnel Committee, after meeting with the Board of Trustees and the Program Coordinating Team to consider future staffing needs, believes that an additional staff person may be needed part way through this fiscal year as the congregation moves forward with building plans. We are recommending that this be kept in mind as extra funding is available.

**FTE = Full time equivalent**

**Notes on Health care expenses:**

\*Proportional based on # of hours worked

\*Premium costs are based on 2013 cost of Office Admin's UUA health insurance (\$7,429)

\*Proposal reflects moving from 75% of premium to UUA's recommendation of 80%

2014-15 prop. 1 includes a 2% increase

2014-15 prop 2 includes a 3% increase

Church Administrator receives a 1% additional increase to reward her 20 year tenure on top of 2% (prop 1) or 3%(prop2)