

June 14, 2026 Annual Meeting

Voters' Guide

Article I. We will select a moderator for the meeting in the Sanctuary and a moderator for online participants.

Article II. We will approve minutes from the October 19, 2025 Congregational meeting.

Article III. Per our bylaws, we will vote to approve new members.

Article IV. Per our bylaws, we will vote to approve the nominated candidates for Standing Committee, Treasurer, Assistant Treasurer, Clerk, Collector, Nominating Committee, and Board of Investment.

Article V. We will vote on the proposed FY27 budget. *(See pages 5-12)*

Article VI. We will vote on the proposed FY27 use of Cell Tower Revenue. *(See pages 5-12)*

Article VII. We will vote to approve the FY25 Audit Report. The Audit Report for FY25 was delayed this year and we were not able to vote on it at the October 19, 2025 Congregational meeting. *(See page 13)*

Article VIII. We will vote to approve delegates to this year's General Assembly.

Article IX. Walter Cole will provide an update about repairs needed to our roof. We currently have an engineer conducting a study of the roof so that we can assess next steps. This is for informational purposes only; no vote will be taken.

Article X. The Standing Committee recently established a Ways and Means Task Force to study and recommend ways to improve our fiscal stewardship and ensure decision-making is aligned with our mission and values. John Schneider will brief the Congregation about the establishment of the task force. This is for informational purposes only; no vote will be taken. The language of the motion approved by the Standing Committee is below:

“That the Standing Committee establish a Ways and Means task force for the purposes of 1) developing a revenue and expenses plan and recommendations for First Parish’s operational budget for FY28, 29, and 30; and 2) develop a program for improving Congregational engagement, awareness, and commitment to the practice of fiscal stewardship at First Parish to ensure fiscal decision-making is aligned with First Parish’s values and mission. Task Force members shall include: Treasurer, Collector, one member of the Standing Committee, one member of the Board of Investment, and two at-large members chosen by the Standing Committee. The Task Force shall provide periodic reports to the Standing Committee on its progress and provide a progress report to the Congregation no later than January 2027 and make a full report no later than the 2027 Annual Meeting.”

Articles XI. & XII. We will hear any other business and vote to adjourn.

Article II.

**Minutes of the October 19, 2025 State of the Society Meeting
of the First Congregational Society (Unitarian)**

ARTICLE I.	<p>To elect a moderator (Sanctuary) and assistant moderator (Google Meet).</p> <p>Motion: To elect Bill Newhard as Moderator</p> <p>Motioned by: John Schneider Seconded by: Maura Snow Vote: All in Favor – motion carries</p> <p>Motion: To have Neil Harmon assist online moderating</p> <p>Motioned by: John Schneider Seconded by: Beth Benoit Vote: All in Favor – motion carries.</p>
ARTICLE II.	<p>Motion: To vote on the admission of new members.</p> <p>Amanda MacLean proposed Steven Davis for Membership</p> <p>Motioned by: John Schneider Seconded by: Dave Kaffine Vote: All in Favor – motion carries.</p>
ARTICLE III.	<p>Motion: To vote to accept the minutes of the Annual Meeting held June 8, 2025.</p> <p>Motioned by: Tom Coffey Seconded by: Peggy Stephens-North Vote: All in Favor – motion carries.</p>
ARTICLE IV.	<p>To vote to accept the Auditor’s Report for FY2025.</p> <p>Proposed to table this article as the report is not ready.</p>
ARTICLE V.	<p>Motion: To vote to accept the Treasurer’s Report for FY2025.</p> <p>Discussion: The society ended with a deficit this year. Utilities went up. Just over \$6,000 deficit.</p> <p>Motioned by: Rebecca Gore Seconded by: Nancy Kaelin Vote: All in Favor – motion carries.</p>
ARTICLE VI.	<p>Motion: To vote to accept the Collector’s Report for FY2025.</p> <p>Motioned by: John Schneider Seconded by: Ruth Whalen Crockett Vote: All in Favor – motion carries.</p>

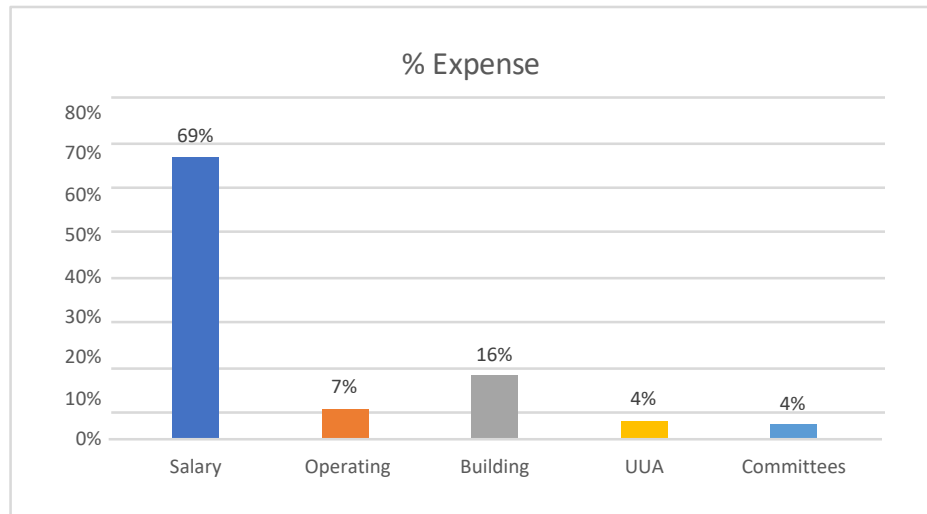
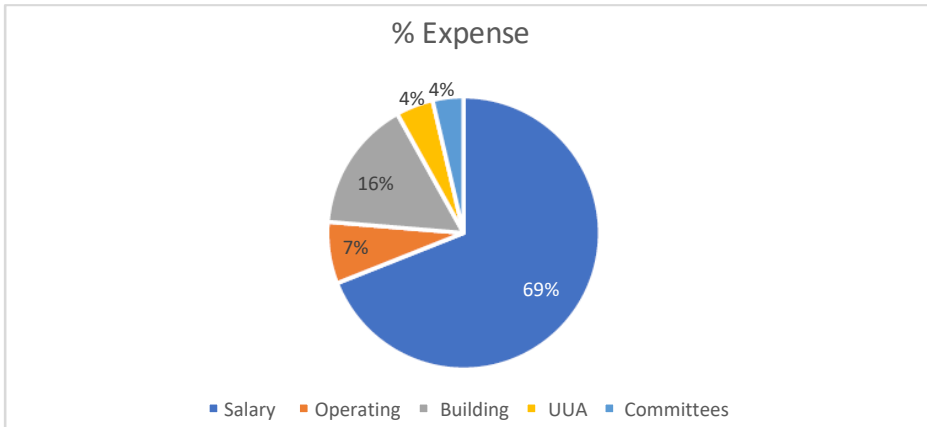
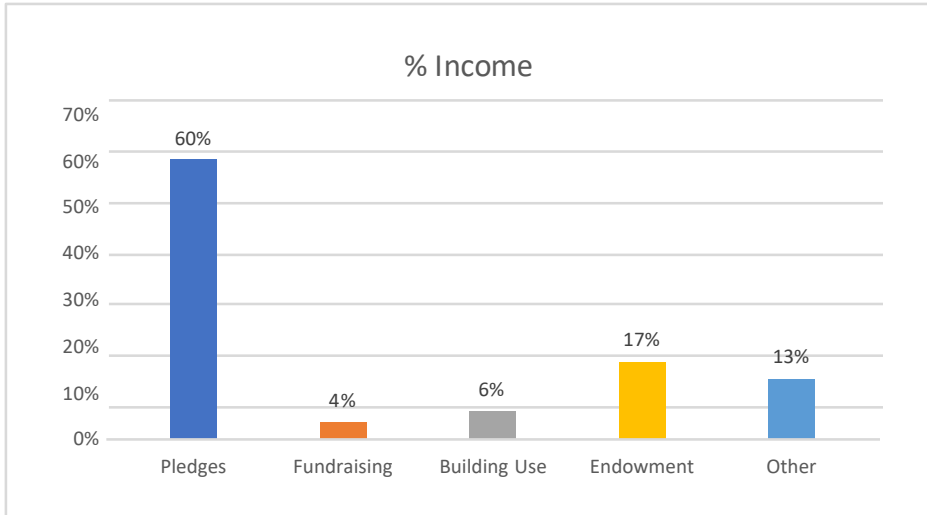
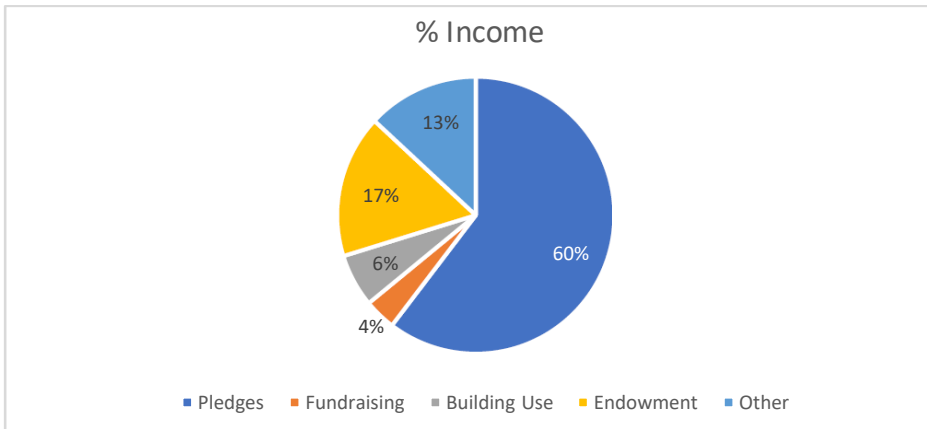
ARTICLE VII.	<p>Motion: To vote to accept the Board of Investment Report for FY2025.</p> <p>Motioned by: Tom Coffey Seconded by: John Schneider Vote: All in Favor – motion carries.</p>
ARTICLE VIII.	<p>Motion: To vote on the distribution of the Eustace B. and Nancy M. Fiske Foundation \$20,000 grant funds from 2024.</p> <p>Discussion: Last year we received a grant from the Fiske Foundation, intended to be used for the building. Since it came in after the budget, it was not counted in our plan. Proposal here is to use this money for the cost we spent on the building and put this to use to zero out the budget. And put the remainder into the building budget for next year.</p> <p>In perpetuity? That is our understanding at this time.</p> <p>Question: Who are Fiskes? They were original founding members of the church in 1765.</p> <p>Motioned by: Dave Kaffine Seconded by: Beth Benoit Vote: All in Favor – motion carries.</p>
ARTICLE IX.	<p>To hear a presentation from the Standing Committee regarding the Carlene Merrill Fund. No vote will be taken.</p> <p>John Schneider and Tom Coffey presented. There was a pause for asking the congregation to vote on matching funds of \$20,000. The church received \$50,000 from CM’s family, used by SC to act as a bridge fund for things that are unplanned. This was used to increase Erica’s hours to allow her to go full time and remain employed by the church. Also used for the putting in the offer of health insurance to the Music Director.</p> <p><u>Comments/Questions:</u></p> <p>Joan Coyne: Expressed frustration we were asked to do a matching to the fund. We are pushing this down the road.</p> <p>Barry Jefferson: Appreciates the frustration. He is the Board of Investment Chair at this time. The specific funding mechanism was to match through the endowment. The endowment moving restricted funds: by law they must be used for the given purpose. We have to weigh how we place money in our investment.</p> <p>Thanks to the board of investment for care.</p> <p>Beth Benoit: Was the question that we match or do a fundraiser. Joan answers that it was in 2021. This was a promise made by us four years ago.</p>

	<p>Kathy Deschenes: Approaches B-o-I: But we have over 2 million in the endowment and this is frustrating as we have the intent and the money, yet we are hanging on to it.</p> <p>Warren Flewellen: Also on the Board of Investment We have not needed to use that money until now. That money is still there for the purpose intended. It may be exhausted or it may not. The endowment can be used for unrestricted funds. The biggest value is our staff and also our biggest expense. So pledging is how we value our staff.</p> <p>At the moment there is over \$100,000 in the fund.</p> <p>Joanna Paulson: Question, is this for medical emergencies? No.</p> <p>Other fundraising and the numbers. To make another donation. We need to talk, we need to have more discussion but not in this setting.</p> <p>Ruth Whalen Crockett: We rely more and more on our staff. (Ruth is on the HR committee) If HR does not have the agility to make changes quickly then we are impaired from employing the best people in a timely way. We need to be able to do this going forward</p> <p>Leslie Yauckoes: Asks, is this an annual thing? Answer, No.</p> <p>John thanked everybody.</p>
ARTICLE X.	To open discussion to any issues of concern to the members. No vote will be taken.
ARTICLE XI.	<p>Motion: To adjourn.</p> <p>Motioned: Linda Newhard Seconded: Tom Coffey</p> <p>Vote: All in Favor – motion carries.</p>

Note from Clerk:

There were 3 absentee ballots collected. All voted in favor of all items.

Articles V. & VI.



FY27 Operating Budget Proposal

	FY25			FY26	FY27		Notes		
	Budget	Actual	Over		Budget	Proposed		Delta	% inc
	Revenue								
4000 Operating Income									
Total 4010 Collectors Deposit	\$283,480	\$275,120	-\$8,360	\$282,550	\$285,200	\$2,650	1%	Pledge increase did not match increased expenses, so other sources have been tapped	
Total 4020 Fund Raising	\$13,000	\$14,606	\$1,606	\$13,500	\$17,500	\$4,000	30%	Increase reflects recent history	
Total 4030 Building Use	\$27,240	\$25,835	-\$1,405	\$30,940	\$29,207	-\$1,733	-6%	Reflects room rental decrease	
4040 Investment Income	\$74,000	\$74,000	\$0	\$75,000	\$79,000	\$4,000	5%	Contribution recommended by Bol	
4041 Cell Tower 2 transfers to Operat	\$9,000	\$9,000	\$0	\$17,000	\$17,500	\$500	3%	Redirect most of steeple escrow to operating	
4043 Prev Yr Surplus Carried Forward	\$10,000	\$10,000	\$0	\$10,000	\$7,500	-\$2,500	-25%	End of April hopeful estimate	
Carlene Merrill Fund contributions					\$20,000	\$20,000		Office asst. incr, 1st yr of 4yr bridge (25/50/75/100%)	
Carlene Merrill Fund contributions					\$3,000	\$3,000		Music director position changes	
2340 Operating Reserves					\$10,000	\$10,000		Reserves currently higer than target (use ~1/2)	
2792 Health Insurance Fund					\$3,700	\$3,700		Health insurance budgeted differently now - spare	
Total 4000 Operating Income	\$416,720	\$408,562	-\$8,159	\$428,990	\$472,607	\$43,617	10%		
Total Revenue	\$416,720	\$408,550	-\$8,171	\$428,990	\$472,607	\$43,617	10%		
Gross Profit	\$416,720	\$408,550	-\$8,171	\$428,990	\$472,607	\$43,617	10%		
Expenditures									
Total 7200 Salaries & related expenses	\$285,796	\$280,028	-\$5,769	\$293,775	\$330,247	\$36,473	12%	Office asst, music dir, 3% raises	
Total 7500 Other personnel expenses	\$2,700	\$1,066	-\$1,634	\$2,700	\$2,700	\$0	0%		
Total 8100 Operating Expenses	\$38,223	\$29,293	-\$8,930	\$36,438	\$35,302	-\$1,136	-3%	Bookkeeper/business manager hours	
Total 8200 Building Expenses	\$61,674	\$66,005	\$4,331	\$67,710	\$75,233	\$7,523	11%	Cleaning service, snow removal, insurance	
8310 UUA Contributions	\$20,266	\$20,266	\$0	\$21,013	\$21,407	\$394	2%		
Total 8500 Committees	\$16,692	\$16,477	-\$215	\$17,310	\$17,710	\$400	2%		
Total Expenditures	\$427,351	\$415,134	-\$12,218	\$438,946	\$482,599	\$43,654	10%		
Net Operating Revenue	-\$10,631	-\$6,584	\$4,047	-\$9,956	-\$9,992	-\$37	0%		
Net Revenue	-\$10,631	-\$6,584	\$4,047	-\$9,956	-\$9,992	-\$37	0%		

FY27 Service/Programs Budget Proposal

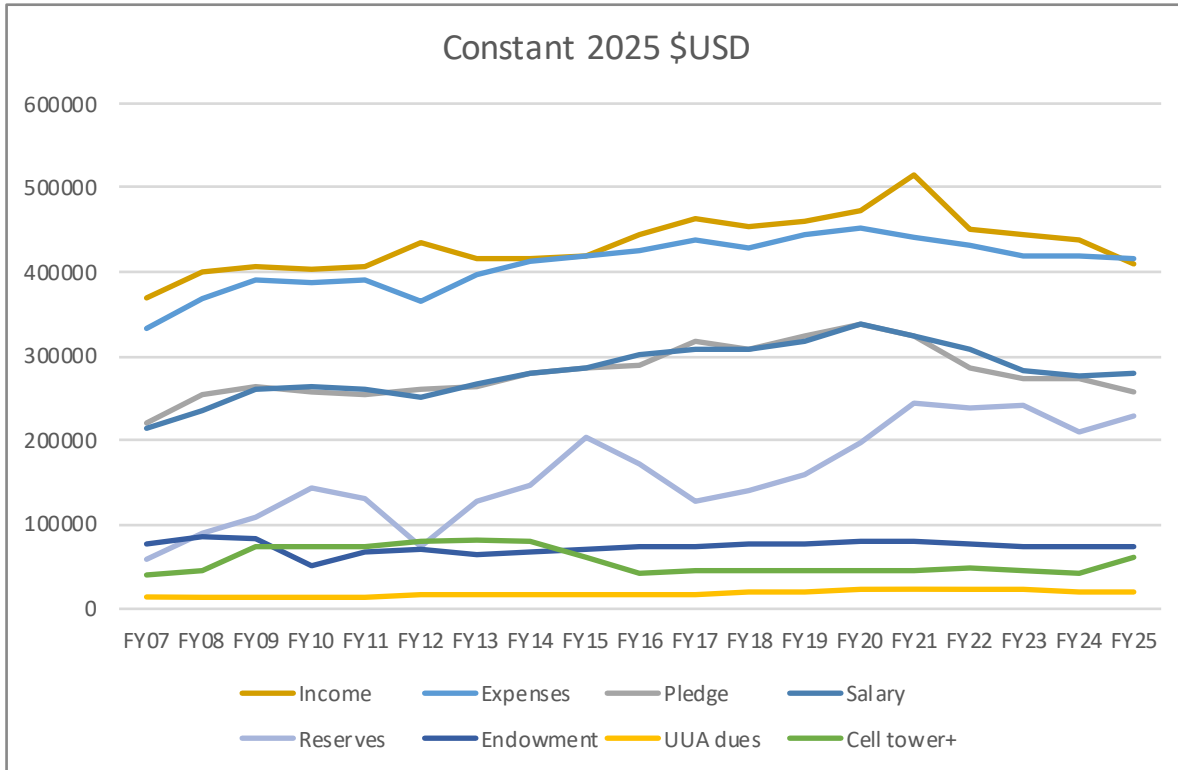
		2320 - Service/Programs	
		FY26 budget	FY27 budget
		Notes	
Income:			
Starting balance	\$	2,000	\$ -
Cell tower rent	\$	20,988	\$ 20,988
		50% split of cell tower income	
Total funds	\$	22,988	\$ 20,988
Expense:			
Ministers Discretionary Fund	\$	-	\$ 1,500
			Current balance \$1.2K
Community Table Fund	\$	1,988	\$ 1,488
			Current balance \$1.8K
Faith In Action Fund	\$	-	\$ 500
			2018-26: 2.0K, 1.5K, 2.0K, 1.3K, 0.8K, 1.5K, 1.3K, 1.9K, ~2.0K
To Operating (for UUA contribution)	\$	10,000	\$ 8,000
			Current balance \$2.0K
SC Discretionary Fund	\$	-	\$ 500
			~36% of FY27 UUA contribution
Sanctuary A/V upgrades	\$	5,000	\$ 4,000
			Current balance \$0.9K
Ministerial Search Fund	\$	5,000	\$ 4,000
			Setting aside funds. Cost unknown, current balance \$5K
General Assembly Fund	\$	1,000	\$ 1,000
			Set aside funds early to get ready. Need \$15-20K, current \$5K
Total expenses	\$	22,988	\$ 20,988
Ending balance	\$	0	\$ 0

FY27 Facilities Budget Proposal

2330 - Facilities				
	FY26 budget	FY27 budget	Notes	
Income:				
Starting balance	\$ 12,097	\$ -		
Cell tower rent	\$ 20,988	\$ 20,988	50% split of cell tower income	
Fiske foundation grant	\$ 20,000	\$ 20,000	Expected grant	
Total funds	\$ 53,085	\$ 40,988		
Expense:				
To operating (building related exp.)	\$ 7,000	\$ 9,500	Elevator expenses	
Capital Improvement Fund	\$ 44,085	\$ 30,988	For projects as detailed below	
Steeple Fund	\$ 2,000	\$ 500	Current balance \$55.4K	
Reserve Snow Removal Fund	\$ -	\$ -	Current balance \$0.6K	
Building Equipment/Repair Fund	\$ -	\$ -	Current balance \$0K	
Total expenses	\$ 53,085	\$ 40,988		
Ending balance	\$ 0	\$ 0		

Long Range Plans				
Item	Year	Cost/ Estimate	Notes	
Paint the vestry	FY26	\$ 1,850	Completed	
Siding of new building parking lot / cemetery	FY26	\$ 27,500		
New shutters on Westford St.	FY26	\$ 3,950		
Fix heat on 2nd floor	FY26	\$ 18,600	Completed	
Paint sanctuary/narthex	FY27	\$ 25,000	On list from last year, may get moved	
Air conditioning vestry/parlor/nursery	FY27	\$ 30,000	On list from last year, may get moved	
Slate roof project	FY27?	???	New need identified, need estimate	
Water heaters	FY28	\$ 1,200		
Sanctuary window refurb	???	\$ 110,000		
Dishwasher	FY30	\$ 15,000		
Paint outside	FY31		Not part of this years vote. Informational only for planning purposes.	
Paint RE wing interior	FY32			
Repave parking lot	FY33			
Replace boiler	FY38	\$ 20,000		

Historical Data 2007-2025



Takeaways: expenses > inflation 2006-2014; pledges declined since COVID (flat+inflation); significant buildup of reserves over time.
 Recent salary decreases due to inflation/unfilled staff positions (FY26 not included in data)

FY27 Operating Budget Proposal

	FY25			FY26	FY27			Notes
	Budget	Actual	Over	Budget	Proposed	Delta	% inc	
Revenue								
4000 Operating Income								
4010 Collectors Deposit								
4011 Prior Year Pledges	\$8,000	\$9,391	\$1,391	\$8,000	\$6,000	-\$2,000	-0.25	
4012 Current Year Pledges	\$267,680	\$256,662	-\$11,018	\$266,750	\$269,500	\$2,750	1%	98% of current committed pledges
4013 Known Donors	\$3,000	\$3,160	\$160	\$3,000	\$4,000	\$1,000	33%	
4014 Sanctuary Plate	\$5,000	\$6,189	\$1,189	\$5,000	\$6,000	\$1,000	20%	
4015 Online Donation Fees	-\$200	-\$282	-\$82	-\$200	-\$300	-\$100	50%	
Total 4010 Collectors Deposit	\$283,480	\$275,120	-\$8,360	\$282,550	\$285,200	\$2,650	1%	Pledge increase did not match increased expenses, so other sources have been tapped
4020 Fund Raising								
Total 4023 July 4th Net	\$1,500	\$2,073	\$573	\$1,500	\$2,000	\$500	33%	
Total 4024 Fall Festival					\$1,500			
Total 4025 Holiday Fair Net	\$1,500	\$2,288	\$788	\$1,500	\$2,000	\$500	33%	
Total 4027 Auction Net	\$9,000	\$10,245	\$1,245	\$9,000	\$10,000	\$1,000	11%	
Total 4029 Other Fundraising Net	\$1,000	-\$1,000	-\$1,000	\$1,500	\$2,000	\$500	33%	
Total 4020 Fund Raising	\$13,000	\$14,606	\$1,606	\$13,500	\$17,500	\$4,000	30%	Increase reflects recent history
4030 Building Use								
4031 Alcoholics Anonymous	\$1,500	\$1,900	\$400	\$1,500	\$1,750	\$250	17%	
4032 Overeaters Anonymous	\$400	\$705	\$305	\$600	\$0	-\$600	-100%	
4033 Room Rentals- Other	\$5,000	\$3,390	-\$1,610	\$6,000	\$4,000	-\$2,000	-33%	
4036 Nursery School	\$19,840	\$19,840	\$0	\$22,340	\$23,457	\$1,117	5%	
4039 Weddings, Funerals	\$500		-\$500	\$500	\$0	-\$500	-100%	
Total 4030 Building Use	\$27,240	\$25,835	-\$1,405	\$30,940	\$29,207	-\$1,733	-6%	Reflects room rental decrease
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Gross Profit	\$416,720	\$408,550	-\$8,171	\$428,990	\$472,607	\$43,617	10%	
Expenditures								
7200 Salaries & related expenses								
7210 Minister TCM								
7211 Salary Minister	\$77,252	\$77,252	\$0	\$72,951	\$72,951	\$0	0%	
7212 Housing	\$21,000	\$21,000	\$0	\$30,000	\$30,000	\$0	0%	
7213 Fica Reimb	\$7,516	\$7,516	\$0	\$7,876	\$7,876	\$0	0%	
7214 Pension/Minister/Employer	\$9,825	\$9,825	\$0	\$10,295	\$10,295	\$0	0%	
7216 LTD Insurance Minister	\$1,277	\$1,277	\$0	\$1,338	\$1,338	\$0	0%	
7217 Life Insurance Minister	\$825	\$816	-\$9	\$865	\$865	\$0	0%	
7229 Professional Allowance Minister	\$7,369	\$6,949	-\$420	\$7,979	\$7,979	\$0	0%	
Total 7210 Minister TCM	\$125,065	\$124,636	-\$430	\$131,304	\$131,304	\$0	0%	
7300 Director of Faith Formation								
7310 Salary Director of FF	\$62,914	\$62,914	\$0	\$65,923	\$65,923	\$0	0%	
7311 Pension/DFF/Employer	\$6,291	\$6,466	\$175	\$6,592	\$6,592	\$0	0%	
7315 Prof Allowance DFF	\$4,719	\$5,438	\$719	\$5,109	\$5,109	\$0	0%	
7316 LTD Insurance DFF	\$818	\$818	\$0	\$857	\$857	\$0	0%	
7317 Life Insurance DFF	\$528	\$528	\$0	\$554	\$554	\$0	0%	
Total 7300 Director of Faith Formation	\$75,270	\$76,164	\$894	\$79,035	\$79,035	\$0	0%	
7320 Director of Music								
7322 Salary Director of Music	\$31,188	\$31,188	\$0	\$28,892	\$31,800	\$2,908	10%	
7323 Pension/Music/Employer	\$3,119	\$3,119	\$0	\$2,889	\$0	-\$2,889	-100%	
7325 Prof Allowance Music Director	\$2,339	\$1,474	-\$865	\$2,239	\$2,465	\$225	10%	
7326 LTD Music Director	\$405	\$405	\$0	\$376	\$207	-\$169	-45%	
7327 Life Insurance Music Director	\$262	\$262	\$0	\$243	\$134	-\$109	-45%	
Total 7320 Director of Music	\$37,313	\$36,448	-\$865	\$34,639	\$34,605	-\$34	0%	
7330 Office Admin/Asst.								
7318 Life Insurance Admin				\$0	\$294	\$294		

FY27 Operating Budget Proposal

	FY25			FY26	FY27			Notes
	Budget	Actual	Over	Budget	Proposed	Delta	% inc	
7319 LTD Insurance Admin				\$0	\$473	\$473		
7333 Pension/Admin/Employer				\$0	\$3,635	\$3,635		
7335 Salary Office Assistant				\$19,715	\$36,348	\$16,633	84%	
Total 7330 Office Admin/Asst.	\$18,165	\$17,348	-\$817	\$19,715	\$40,750	\$21,035	107%	
7370 Faith Formation Assistant	\$7,394	\$6,768	-\$626	\$7,801	\$7,801	\$0	0%	
7399 Derate actual employee hours	-\$1,000		\$1,000	-\$1,000	-\$1,000	\$0	0%	
7400 Payroll taxes	\$9,078	\$8,859	-\$218	\$9,282	\$10,853	\$1,571	17%	
7405 Health care reimbursement	\$16,500	\$9,805	-\$6,695	\$15,000	\$17,800	\$2,800	19%	
7406 Derate Health Reimbursement	-\$2,000		\$2,000	-\$2,000	\$0	\$2,000	-100%	
7600 Next Year Merit salary bucket	\$11		-\$11	\$0	\$9,100	\$9,100		
Total 7200 Salaries & related expenses	\$285,796	\$280,028	-\$5,769	\$293,775	\$330,247	\$36,473	12%	Office asst, music dir, 3% raises
7500 Other personnel expenses								
7520 Staff Development	\$400		-\$400	\$400	\$400	\$0	0%	
7530 Staff Recognition	\$300	\$106	-\$194	\$300	\$300	\$0	0%	
7540 WC Insurance	\$2,000	\$959	-\$1,041	\$2,000	\$2,000	\$0	0%	
Total 7500 Other personnel expenses	\$2,700	\$1,066	-\$1,634	\$2,700	\$2,700	\$0	0%	
8100 Operating Expenses								
8101 Bank service fees	#N/A	#N/A	#N/A					
8110 Office Supplies	\$500	\$398	-\$102	\$500	\$500	\$0	0%	
8120 Information Technology	\$4,000	\$3,982	-\$18	\$3,000	\$3,000	\$0	0%	
8130 Telephone	\$2,400	\$2,826	\$426	\$2,400	\$2,700	\$300	13%	
8135 Cell Phones	\$2,000	\$1,699	-\$301	\$2,000	\$1,728	-\$272	-14%	
Total 8130 Telephone	\$4,400	\$4,525	\$125	\$4,400	\$4,428	\$28	1%	
8140 Postage, shipping, delivery	\$500	\$501	\$1	\$500	\$500	\$0	0%	
8150 Printers and Copiers								
8151 Lease/Maintenance Contract	\$2,628	\$2,628	\$0	\$2,628	\$2,628	\$0	0%	
8154 Printer and Copier supplies	\$400	\$552	\$152	\$500	\$500	\$0	0%	
Total 8150 Printers and Copiers	\$3,028	\$3,180	\$152	\$3,128	\$3,128	\$0	0%	
8160 Nursery Services	\$3,500	\$2,556	-\$944	\$4,260	\$4,635	\$375	9%	
8170 Organ & Piano Service	\$2,650	\$1,708	-\$942	\$2,000	\$2,000	\$0	0%	
8190 Payroll Service	\$3,160	\$3,229	\$69	\$3,200	\$3,200	\$0	0%	
8195 Contracted Bookkeeping Services	\$13,488	\$7,802	-\$5,685	\$13,905	\$13,911	\$6	0%	
8196 Contracted Business Manager	\$2,997	\$1,412	-\$1,585	\$1,545	\$0	-\$1,545	-100%	
Total 8100 Operating Expenses	\$38,223	\$29,293	-\$8,930	\$36,438	\$35,302	-\$1,136	-3%	Bookkeeper/business manager hours
8200 Building Expenses								
8210 Fire Alarm Services								
8211 Alarm Annual Testing	\$500		-\$500	\$500	\$500	\$0	0%	
8212 Alarm Monitoring	\$600	\$600	\$0	\$600	\$600	\$0	0%	
8213 Alarm Repair	\$250	\$250	\$0	\$250	\$250	\$0	0%	
8214 Fire Extinguisher Inspect	\$500	\$479	-\$21	\$350	\$350	\$0	0%	
8215 Sprinkler System Inspect	\$1,400		-\$1,400	\$1,400	\$1,400	\$0	0%	
Total 8210 Fire Alarm Services	\$3,250	\$1,329	-\$1,921	\$3,100	\$3,100	\$0	0%	
8220 Elevator Services	\$7,774	\$7,584	-\$190	\$6,900	\$6,900	\$0	0%	
8230 Equipment Purchase/Repair	\$2,000	\$1,432	-\$568	\$1,500	\$1,500	\$0	0%	
8235 A/V for Sanctuary	\$900	\$900	\$0	\$900	\$900	\$0	0%	
8236 Security				\$500	\$500	\$0	0%	
8240 Utilities								
8241 Utilities - Gas	\$5,500	\$6,924	\$1,424	\$6,000	\$6,000	\$0	0%	
8242 Utilities - Electric	\$4,000	\$8,338	\$4,338	\$8,000	\$8,000	\$0	0%	
8243 Utilities - Water	\$850	\$856	\$6	\$800	\$800	\$0	0%	
8244 Utilities - Sewer	\$1,200	\$791	-\$409	\$1,000	\$1,000	\$0	0%	
Total 8240 Utilities	\$11,550	\$16,909	\$5,359	\$15,800	\$15,800	\$0	0%	
8250 Custodial Service and Supplies								
8251 Custodial Services	\$9,000	\$10,688	\$1,688	\$9,000	\$12,159	\$3,159	35%	
8252 Custodial Supplies	\$1,200	\$1,331	\$131	\$1,200	\$1,200	\$0	0%	
Total 8250 Custodial Service and Supplies	\$10,200	\$12,019	\$1,819	\$10,200	\$13,359	\$3,159	31%	
8260 Maintenance Building								
8261 General Maintenance	\$3,200	\$3,704	\$504	\$0	\$6,210			
8262 HVAC Maintenance	\$1,900	\$613	-\$1,288					
Total 8260 Maintenance Building	\$5,800	\$4,746	-\$1,054	\$6,210	\$6,210	\$0	0%	
8271 Snow Removal	\$7,500	\$11,856	\$4,356	\$9,500	\$11,000	\$1,500	16%	

3.0%

FY27 Operating Budget Proposal

	FY25			FY26	FY27			Notes
	Budget	Actual	Over	Budget	Proposed	Delta	% inc	
8272 Trash Removal	\$2,000	\$2,621	\$621	\$2,400	\$2,500	\$100	4%	
8280 Insurance	\$10,700	\$10,609	-\$91	\$10,700	\$13,464	\$2,764	26%	
Total 8200 Building Expenses	\$61,674	\$66,005	\$4,331	\$67,710	\$75,233	\$7,523	11%	Cleaning service, snow removal, insurance
8300 OutReach								
8310 UUA Contributions	\$20,266	\$20,266	\$0	\$21,013	\$21,407	\$394	2%	
8500 Committees								
8501 Committee derating factor	-\$3,500		\$3,500	-\$3,500	-\$3,500	\$0	0%	
8515 Archives	\$50		-\$50	\$50	\$50	\$0	0%	
8521 Welcoming Congregation	\$1,940	\$170	-\$1,770	\$1,940	\$1,940	\$0	0%	
8525 Canvass	\$100		-\$100	\$100	\$100	\$0	0%	
8530 Caring Connections	\$200		-\$200					
8535 Flowers	\$300	\$62	-\$238	\$300	\$300	\$0	0%	
8538 Green Ministry	\$200	\$378	\$178	\$500	\$1,000	\$500	100%	
8540 Grounds	\$800	\$410	-\$390	\$800	\$800	\$0	0%	
8545 House Management	\$150	\$100	-\$50	\$150	\$150	\$0	0%	
8555 Membership	\$650	\$621	-\$29	\$650	\$650	\$0	0%	
8557 Ministry	\$50		-\$50	\$300	\$300	\$0	0%	
8560 Music	\$3,732	\$3,750	\$18	\$3,700	\$3,700	\$0	0%	
8570 Parish Affairs	\$760	\$102	-\$658	\$760	\$760	\$0	0%	
8572 Pastoral Care		\$146	\$146	\$300	\$300	\$0	0%	
8575 Publicity	\$310	\$279	-\$31	\$310	\$310	\$0	0%	
8580 Lifespan Faith Formation	\$7,150	\$7,229	\$79	\$7,150	\$7,050	-\$100	-1%	
8585 Social Action	\$1,075	\$318	-\$757	\$1,075	\$1,075	\$0	0%	
8590 Standing Committee	\$400	\$531	\$131	\$400	\$400	\$0	0%	
8599 Worship	\$2,325	\$2,382	\$57	\$2,325	\$2,325	\$0	0%	
Total 8500 Committees	\$16,692	\$16,477	-\$215	\$17,310	\$17,710	\$400	2%	
Total Expenditures	\$427,351	\$415,134	-\$12,218	\$438,946	\$482,599	\$43,654	10%	
Net Operating Revenue	-\$10,631	-\$6,584	\$4,047	-\$9,956	-\$9,992	-\$37	0%	
Net Revenue	-\$10,631	-\$6,584	\$4,047	-\$9,956	-\$9,992	-\$37	0%	

Article VII.

Audit Report 2024 - 2025

Garland Kemper, Sarah Manning, and Joe Volk served as auditors for the 2024–2025 fiscal year. Following the UUA audit checklist, the committee met with the Treasurer, Bookkeeper, Board of Investment (BOI) representative, and Collector to review financial practices and records for the period July 1, 2024 through June 30, 2025. Reports, transactions, and procedures were examined, including spot checks and comparisons between electronic and paper records.

The Treasurer’s records—expenses, payroll, and bank reconciliations—were found to be accurate, well organized, and properly supported in QuickBooks. Collection procedures were also reviewed, with orderly documentation and clear tracking from weekly counting forms through deposits and system entries. Sample transactions were traced through both Servant Keeper and QuickBooks for consistency. The Collector confirmed that the transition away from Servant Keeper in 2026 remains on schedule.

The auditors believe that the Treasurer, Collector, and BOI records fairly represent the church’s financial activity for the year. A small number of recommendations were noted, including improving traceability of payroll-related ACH entries, changing electronic recordkeeping to discontinue Servant Keeper, and updating Treasurer instructions to support future transitions.

The committee thanks all who maintain these records for their diligence and cooperation. The financial strength of First Parish continues to reflect their careful stewardship.

Respectfully submitted,
Garland Kemper, Sarah Manning and Joe Volk
Audit Committee, 2024-2025