

2015 Budget Instructions:

To get the most out of the information presented in the 2015 budget packet please read the narrative while referring back to the **2015 Proposed Budget Forecast** which is an attachment to the narrative.

UWPC Community Programs and UWPC Administration, Campaign and Marketing expenditures are highlighted in the **“Departmental Expenditure Budget (E)”** which is also a separate attachment.

Budget Highlights:

State of United Way of Pierce County

- **Unrestricted Reserves** – \$300,000 decrease in 2014, less than the \$580,000 forecasted. Projected year-end 2014 \$1M
- **Community Campaign Revenues** – Flat year over year but expected to show growth in the coming year
- **Uncollectible rate on pledges** – Excellent (3.75% uncollected; United Ways our size average 7.2% uncollected)
- **Impact Dollars** – Looking to grow grants as products are developed
- **Unrestricted Dollars** – Flat, but looking to grow with newly formed affinity groups: Women’s Leadership Council and Emerging Philanthropists
- **Overhead** – Will end 2014 around 21%. Projected to decrease slightly in 2015 to 20.50%. Current five-year average is 17.69%; next year five-year estimate 18.45%.
- **Building** – Daycare is slated to open fall of 2015 with addition of a best practice child care center. Already 100% debt free. Large repair of HVAC (\$55,000) will effect building reserves and will decrease payment to Boys and Girls Clubs Hope Center in 2015
- **Endowment** – reached \$3.5M in 2014 with addition of \$236,000; 8th largest endowment in the country for a United way our size
- **Economy** – Pierce County is recovering slower than its neighbor to the north. In July the unemployment rate was 5.9% versus 4.9% in King County. The real unemployment rate, the rate that reflects those that gave up hunting for jobs and those who are working part-time but want full-time, is estimated to be 12.6% (Source Forbes August 2014 report) The Great Recession has also left more people struggling to make ends meet than any prior recession. Since 90% of our revenue currently is dependent on workplace campaigns, it will continue to be a challenge for us to grow revenue in this arena. That is why we are strategically shifting our focus to developing affinity groups, principal gifts and grants.

Other Highlights:

- **Live United Brand** continues to be well received and actively promoted throughout Pierce County
- We continue to make strides in **customer relationship management**. For two years in a row we thanked all of our donors giving over \$100.00. We also reached out with quarterly email communications and other touch point efforts
- **Better Business Bureau Seal of Approval strengthens donor trust in us**
- **Clean audit (27 consecutive years)**

2014-15 Revenue Projections

Community Campaign: The community campaign includes our work with approximately 400 companies where donors give primarily through payroll deduction, and also our direct mail efforts. We have a budget goal of \$5,154,000, \$189,000 more than last year's actual. Why do we think we can reach that goal?

- Campaign Chair, Dianna Kielian, is active and passionate about our mission and is making time to present at many corporations throughout Pierce County. Dona has been joining her on some of those calls and going on calls of her own. Our history has shown us that when we have an involved and passionate campaign chair revenues increase.
- We launched two new affinity groups this year: Women's Leadership Council and Emerging Philanthropists. ***United Way Worldwide research shows that the largest growth in new dollars, even during the Great Recession, was with women's groups.***
- We will also experiment with our first ever "crowd sourcing" online ask at the end of the year with a focus on our 2-1-1 Helpline.
- The CANDO process we went through in late spring identified approximately \$14M of potential resources in Pierce County. The United Way Worldwide team, along with our staff, developed key strategies to tap into those dollars. Staff teams are meeting regularly in implementing the short and long term strategies.
- We also hired Altruist, a consulting firm that has a track record in turnaround ventures with nonprofits. By the time this narrative gets to the December Board meeting, they will have crafted a compelling business plan. That plan will be vetted to potential investors, and with input and buy-in, will help secure more resources toward our mission of improving the lives of young children and their families, while still serving the most vulnerable through basic needs.

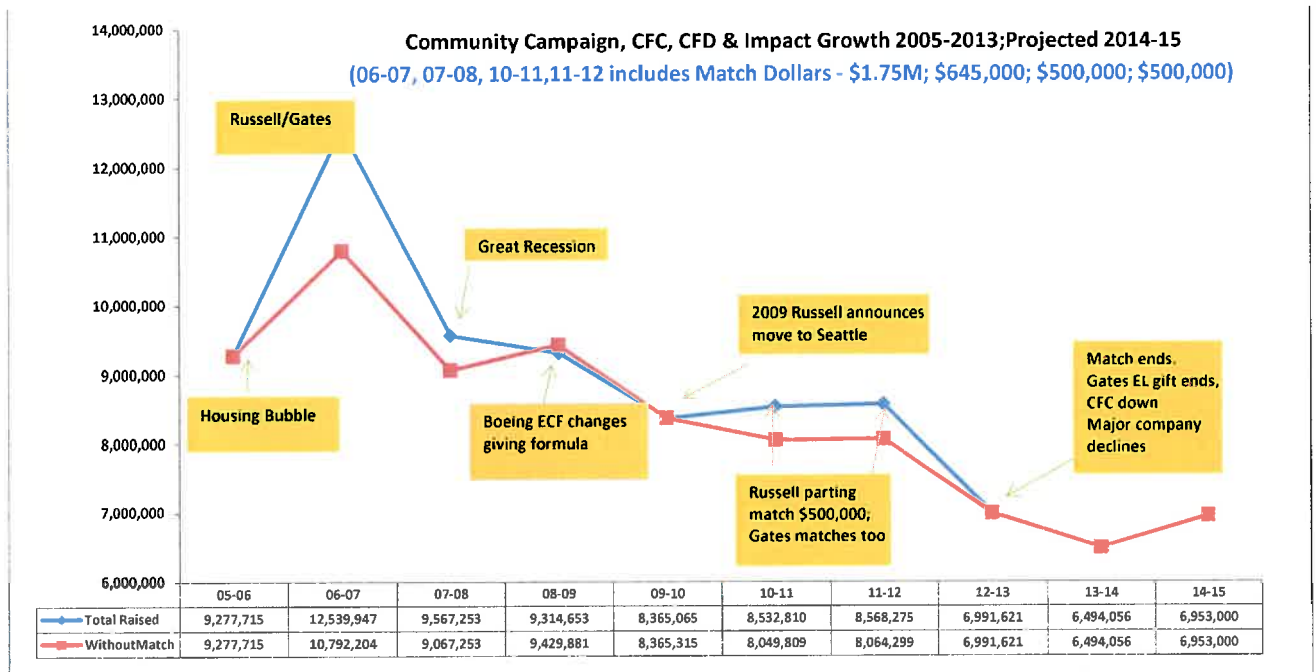
We believe we can be even more successful and have set a stretch goal to raise \$1M year over year by June 2015. Some of this will come from grants, but we are also focused on donor retention paying particular attention to leadership givers; those giving \$1,000 or more. If we can increase retention in that area from 69% to 80% we could realize \$282,000. To achieve success will also rely on our board and their ability to influence and open doors. Another challenge will be to make up a cut of \$151,000 from the Boeing Employees Community Fund of Puget Sound.

Combined Federal Campaign (CFC) & Combined Fund Drive (CFD) Campaigns: We are projecting a decrease in the CFC campaign of (\$22,000); CFD (\$5,000). Both fundraising efforts are 100% designated with UWPC receiving on average \$2,500 CFC; \$10,000 CFD. 2015 will be the last year of the CFC campaign as we know it. The government will be centralizing the campaign into six local processing centers. Marketing will stay at the local level, with each local federated employee volunteer committee determining how to promote the CFC. Application fees will be assessed to agencies wishing to participate in the campaign.

Grants: We are expecting growth of \$130,500 to \$688,000. We are focused on renewing current grants such as the Milgard 2-1-1 military specialist and Early Learning grants. With a compelling business plan in place, and impact staff that are now more seasoned, we are anticipating attracting \$144,000 of additional grants.

Major Revenue History

The graph below tells the story of our revenue pattern with certain key events along the way; 14-15 budget projection. We definitely want to change this story!



Unrestricted Reserves

Unrestricted giving to United Way gives us flexibility to invest in community programs that are aligned with the United Way mission as well as fund our own infrastructure so that we can act on our revised strategic plan supporting initiatives for young children and strengthening families. We still value a donor designated gift to a specific agency of their choice. We want to be the charity of choice for all donors, helping to facilitate their charitable giving.

In 2014, we had an approved budget with deficit spending of close to \$600,000 and a 2015 projected reserve spending of \$510,000. We were on course to be out of reserves by the summer of 2016. A significant part of the deficit spending, \$262,500, was set aside for flexible impact investments and was based on a rosy revenue projection made in the first quarter of 2013. The remainder of the deficit was an investment in additional staff to be ready to catch the wind of the turnaround in the economy. The turnaround did not happen for us as we anticipated. We did

stop campaign revenues from going down as they flattened year over year. The 2014 budget projected year-end reserves at \$719,000. New leadership thoughtfully reviewed the organizations resources, infrastructure, and community program investments and made changes that will now result in a reserve of \$1M; exceeding our minimum reserve requirement by \$288,000. There were two significant areas of savings:

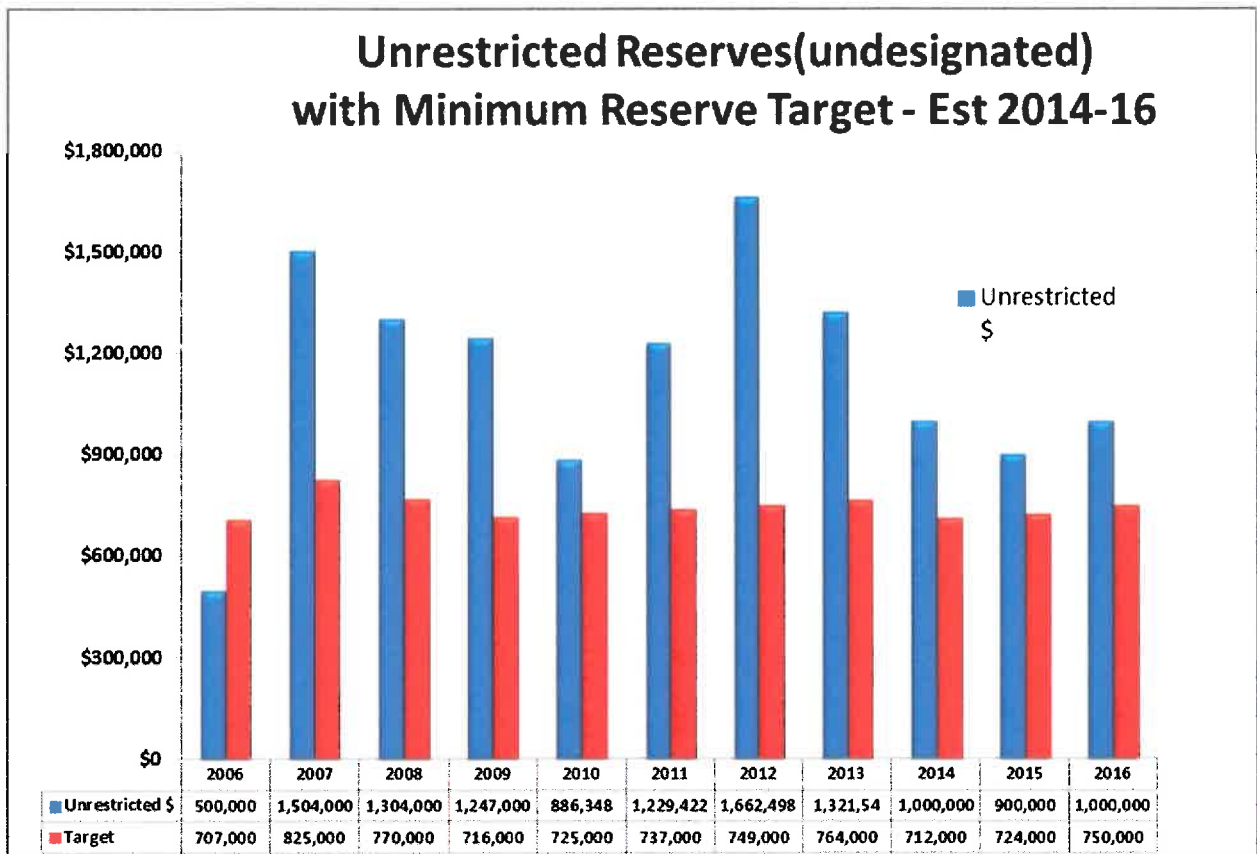
- 1) We chose not to use the \$262,500 of flexible impact dollars, unless a compelling leverage opportunity presented itself. Instead, we focused on spending formerly board approved flexible impact dollars of \$67,500.
- 2) We did not replace staff as they left the organization and did not hire for one position that was in the 2014 budget

Our thought was that we needed to shrink to grow. In going through the organizational realignment we looked at four factors: relevance, return on investment, impact and donor loyalty. This guided us in making decisions that wouldn't harm the organization. We also invested heavily in staff training.

Our year-end estimate for 2014 unrestricted reserves is as follows:

2013 Year End Reserve Balance	\$1,321,543
2014 Reserve spending	(597,426) (initial budget forecast)
Flexible Impact Dollars not spent	262,500
2014 Projected budget savings	230,000
Designations over estimate	(152,000)
Program Income less than forecasted	(105,000)
Other Income	(31,000)
Boys/Girls Clubs Grant Paydown	<u>90,000</u>
2014 Year-end estimate	\$1,018,617 (forecast \$712,000)
Minimum reserve target	\$722,000
Excess over minimum	\$296,617

On the next page is a graph showing our unrestricted reserve history and a forecast through 2016



Board Action Item:

We would like to propose that the Board separately approve \$100,000 from unrestricted reserves for 2015 to be used for flexible impact opportunities. To aid with this request, the board had set aside money in 2013 for a possible ACES (Adverse Childhood Experience Study) grant match. The grant didn't materialize. We propose that this money be released to unrestricted and then repurposed for flexible impact. *In effect, only \$75,000 will come from unrestricted reserves.*

Community Solutions Fund: – A new three year investment cycle began in 2014. We will continue to invest \$1.2M in 2015 in community programs that support the following:

Strong Start for Kids: Help insure all our children are physically, socially, emotionally and cognitively ready to participate and learn in school (0 to 5 years old). **Goal – Increase the number of children ready for kindergarten from 60 percent to 90 percent**

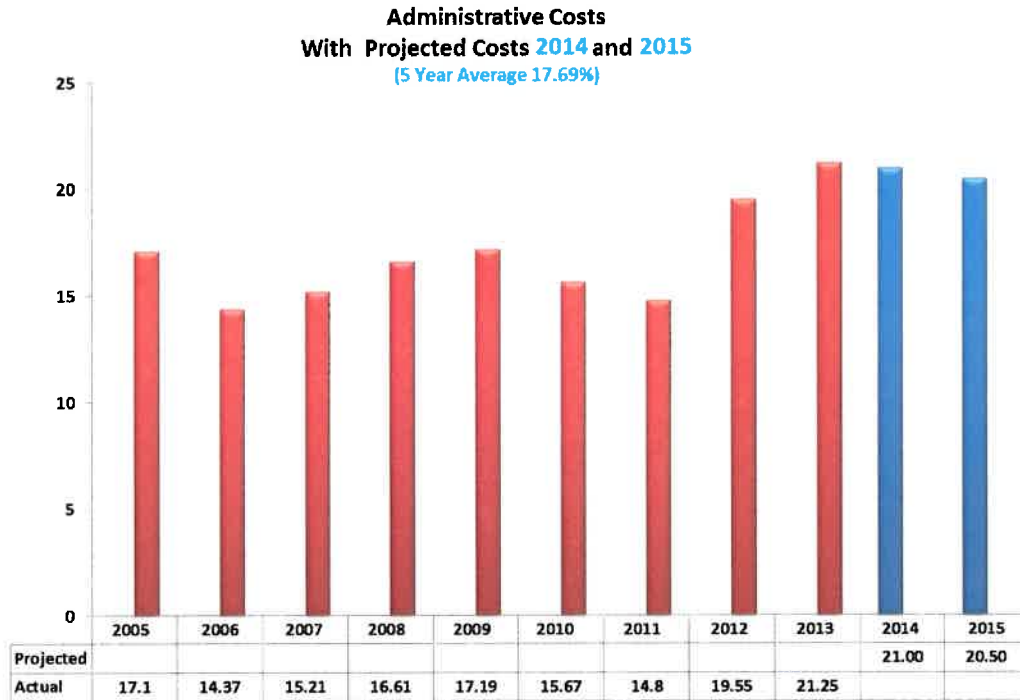
Early Grade Excellence: Help ensure all our children receive the support they need to perform at or above grade level by age 10. **Goal – Increase the number of low-income children reading at grade level by the end of the third grade from 67 percent to 90 percent.**

Strengthening Families: Help families provide a stable and nurturing environment for their young children (0-10 years of age). **Goal- Increase the percent of families with children who are financially stable.**

Basic Needs and Supportive Services: We will continue our long standing history of investing resources in programs that support food, clothing and shelter to help the most vulnerable individuals in our community.

Administrative Costs: The projected cost for 2014 is 21.00%, slightly down from 21.25% in 2013. **However, our five-year average is 17.69% through 2013; 18.45% projected for 2014.** We have moved to a five year average when marketing to the public. This smoothing effect takes into consideration large fluctuations in our revenues such as a match campaign or the receipt of a large bequest. When those things happen, our costs decline significantly for one or two years and then see a large increase.

We have kept controlled our expenditures well over the last five years, cutting them significantly in 2014. Declining revenues have caused costs as a percentage of revenue to increase. If projected revenues come in better than budget, our costs will decrease.



2015 Proposed Budget:

Please follow along with the attached **2015 Proposed Budget Forecast**, as we walk you through the numbers.

Comparison of 2014 to 2015 budget years:

TOTAL RESOURCES: projected down (\$952)

Here is the makeup of the slight decline:

Net Campaign Resources and grants: + \$ 285,353

After factoring in a 3.75% allowance for bad debt of \$193,307 **net campaign resources and grants** are expected to increase from \$6,484,182 to 6,769,535; increase of **285,353..**

Reasons for the increase were mentioned previously in this narrative under the topic 2014-15 Revenue Projections.

(A) Program/Event Support: - (\$251,305)

Declines in this area reflect a one-time contract with the federal government, Washington Health Finder, where are 2-1-1 call center provided outreach in helping people get signed up through the state exchange. **(\$37,500)** In addition, the Puget Sound Energy Disaster Preparedness money will not be renewed unless another natural disaster occurs. **(\$33,000)** Other contracts are expected to be less in 2015. **(\$37,905)**

Gifts-in-Kind is projected down by **(\$100,000)**. A new childcare center is expected in the fall of 2015 and will be using some of the space we use to store donated items. Other declines in program revenue adjusted closer to actual. **(\$22,900)**

(B) Miscellaneous Support: - (\$35,000)

Investment returns on mid-term bonds in our operating account that had higher yields expired and replaced by lower yield bonds. **(\$20,000)** The annual money we had been receiving from a charitable remainder trust ended. **(\$5,000)** Money received from other United Ways where they donors anonymously designate will make up the remainder. **(\$10,000)**

COMMUNITY INVESTMENTS: decrease of (\$279,627)

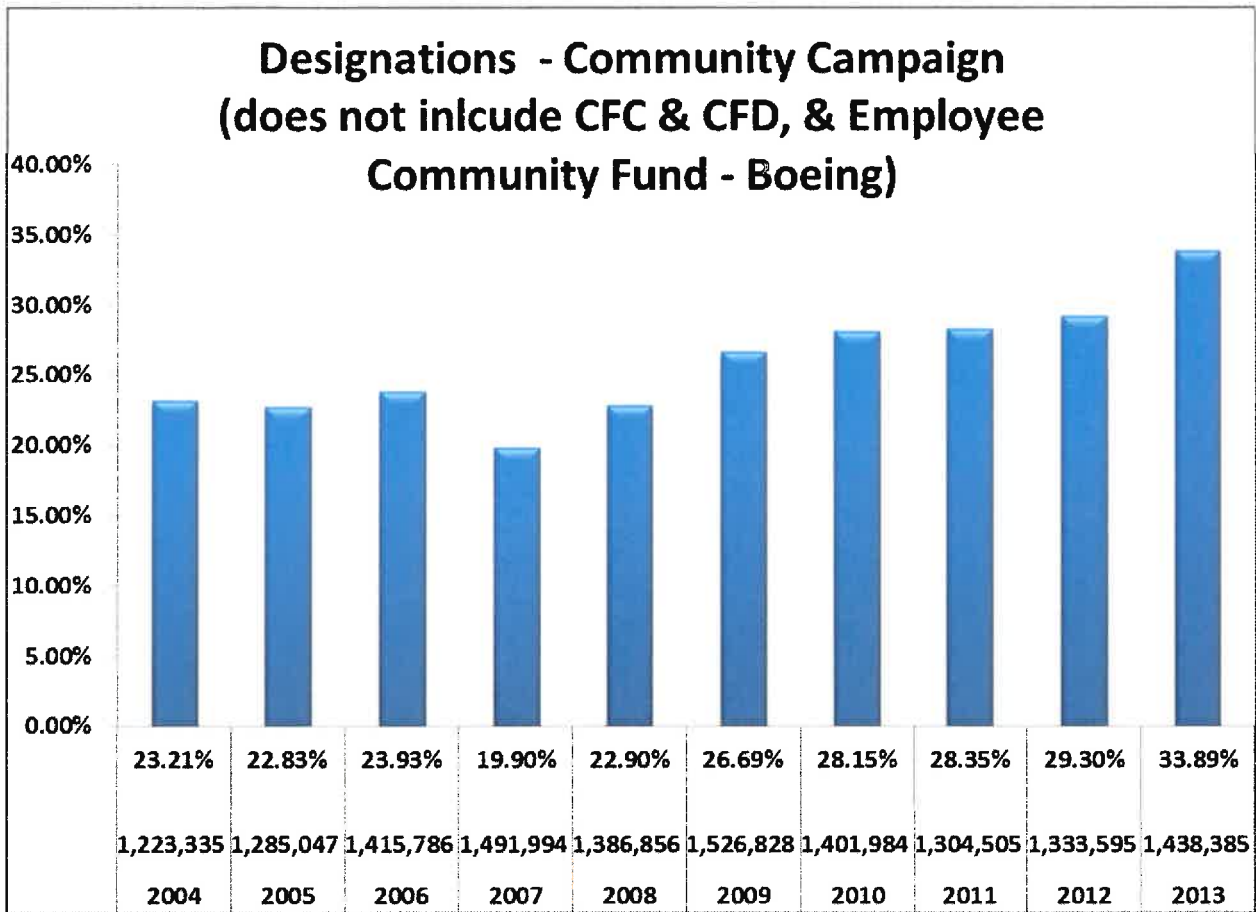
Here is the makeup of the increase:

(C) Community Solutions Fund /Flexible Impact - (\$58,600)

- **Impact Emerging Issues – Impact Advisory Teams (\$262,500)** We will have a separate ask of \$100,000 from reserves rather than 2015 operations.
- **Impact Donor Directed to Focus Areas + \$203,900** Increase in grants.

(D) Donor Designations + \$25,000

Designations to specific agencies will be up slightly along with the anticipated increase in our community campaign. Designations as a percentage of the community campaign have ranged from a low of 19.90% (2007 Gates Community Match) to a high of 33.89% in 2013. 2014 is estimated to come in at around the same level of last year.



Other:

Combined Federal Campaign, CFC (\$21,924) By federal regulations the CFC is a 100% donor designated campaign for federal workers.

Combined Fund Drive, CFD (\$5,509) Washington State campaign for state employees which is 100% donor designated.

UWPC Community Programs (\$113,594) Decrease is due to savings realized from the organizational realignment. The Volunteer Center was rebranded Volunteer Engagement with a focus on getting closer to our top 25 accounts. Youth United will be merged into Volunteer Engagement, with limited involvement with youth councils, but still keeping the Letter In Community Service as it has high customer loyalty and good visibility for UW brand recognition.

Gifts in Kind – Non Cash (\$100,000) Reflects previously mentioned decrease to losing storage space of products.

SUPPORTING SERVICES AND DUES: decrease of (\$276,562)

Admin/Resource Development/Marketing (\$222,562) Decrease is due to savings realized from the organizational realignment. Two positions from attrition were not replaced, and cuts to various line items where return on investment was low. Example: T-shirts and buttons.

Dues + \$1,000

Equipment Software – (\$55,000) Anticipated Cheney Grant for technology received in 2014 and will not repeat in 2015. Balance of \$14,000 will be used to replace older computers and other office equipment.

Please reference the **Departmental Expenditure Budget (E) 2015** as we highlight some of the line items.

Personnel Line Items – Salaries, Benefits & Payroll Tax and Temporary Support

Overall decrease of **(\$260,129)**.

The organizational realignment reduced permanent positions from 35 to 30. With the exception of a reduction of hours in one position, this was all accomplished through employee turnover and not replacing those positions. We do feel that we are a bit weak in marketing support. To temporarily bridge that gap we budgeted \$30,000 for contract work. As we grow our resources we plan to hire a Director or VP of marketing.

There were also two grant funded positions that will end as the one-time federal grant to promote the healthcare exchange comes to an end in 2014.

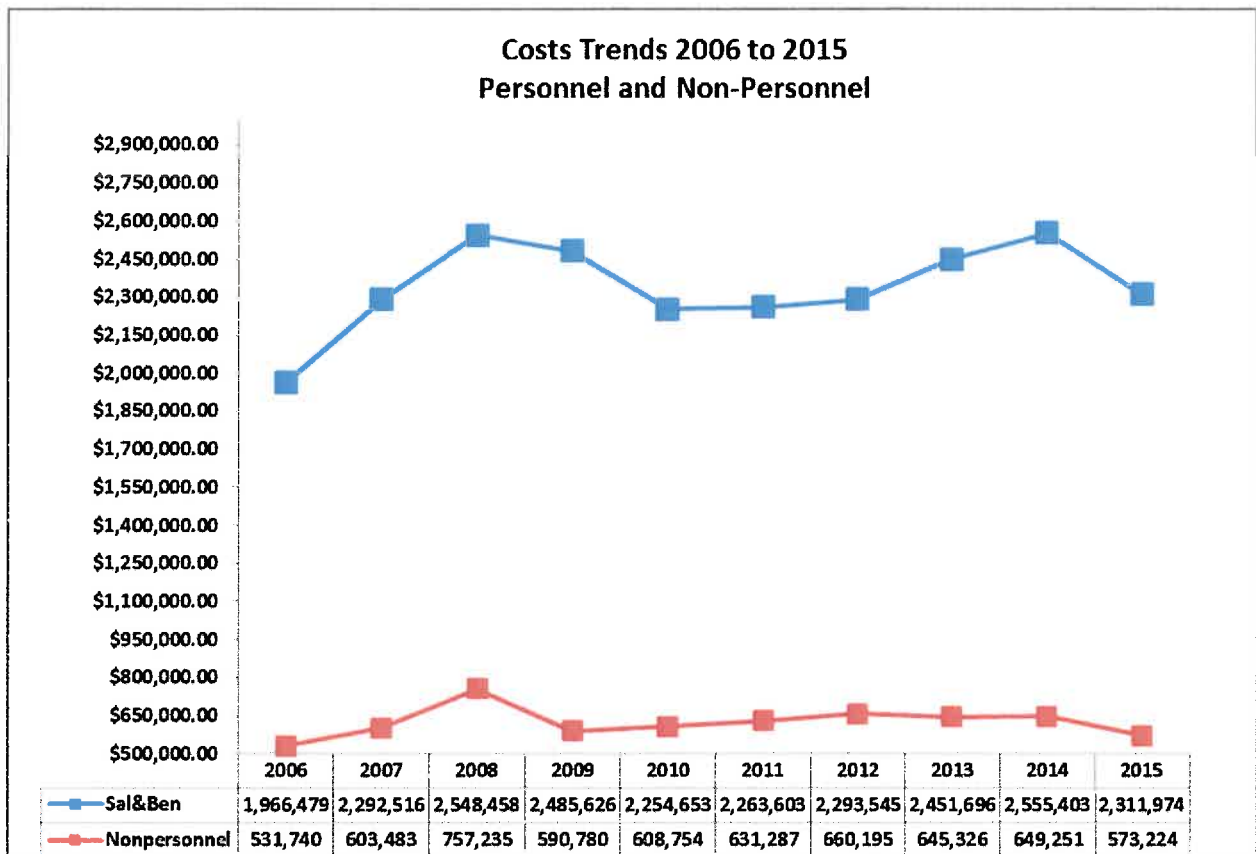
Included in personnel are step increases for staff and an estimated 10% increase for healthcare. As healthcare costs continue to climb, it may be time to have staff share in some of the premium cost.

Non Personnel Costs Highlights:

Overall decrease of **(\$76,027)**.

Most line items were cut back, with significant cutbacks in promotional supplies **(\$14,250)** and printing **(\$20,030)**. We were spending too much on t-shirts, buttons and other things without realizing a return on investment. Posters and other paper documents are now posted on our website so that companies can print these on their own.

Items that increased over \$5,000 were conference travel + **\$9,550** and training + **\$6,445**. In 2014, we went over in training on purpose to increase skills and position the organization for growing resources. Organizational trainings were done by bringing CANDO (an in depth look at our revenues and recommended strategies for increasing resources) and Impact Product Development to our United Way. There were other individual trainings that were geared to increase skills in key areas of the organization. We want to have well trained people, so we are continuing to invest here. Also, it was noted in the last three organizational assessments, staff and board development were rated near the bottom of the 34 standards that were evaluated.



Equipment/Software (\$55,000)

All software is up to date. Our goal is to be no more than one update behind. We have \$14,000 in this line item and will use it to replace older computers. Reduction of \$55,000 is due to receiving a technology grant for a new phone system and software enhancements in 2014. This was a one-time grant.

Combined Federal Campaign Budget (CFC):

The CFC budget, which is separately approved by a local federated committee of federal employees, is anticipated to cost \$144,000, down from \$147,000 last year. Costs in 1999 were \$160,000.

Our Building:

Currently, we are at 85% occupancy with our non-profit tenants receiving rents on average 30% below market. A new daycare is anticipated to move into our remaining space in the fall of 2015. The daycare will be operated by Tacoma Community College with best practices in early learning. The daycare will serve University of Washington faculty, students and other businesses in downtown Tacoma. As mentioned earlier, we will have a challenge to make the full \$102,500 payment to the Boys and Girls Clubs out of reserves for 2015 and pay for building operations. This will be the ninth of ten payments and comes from rents in excess of building costs. No donor dollars have been used to make any of these payments.

2015 Budget Attachments

2015 Proposed Budget Forecast

Departmental Expenditure Budget (E)

**United Way of Pierce County
2015 Proposed Budget Forecast**

	2,013	2014	2,015	Delta 14-15	2,016
Supporting Services & Dues					
Admin/Resource Development/Marketing	1,683,004	1,700,902	1,478,340	(222,562)	1,507,907
Dues - National/State	77,202	67,000	68,000	1,000	70,000
Equipment/Software	34,000	69,000	14,000	(55,000)	14,000
Future Capital Funding	5,000	5,000	5,000	0	5,000
	1,799,206	1,841,902	1,565,340	(276,562)	1,596,907

From UWPC Reserves

Over (under) (1,138,203) (555,236) 0 555,236 121,543

E

**United Way of Pierce County
2015 Proposed Budget Forecast**

	2013	2014	2015	Delta 14-15	2016
A Program/ Event Support					
Event Income	20,000	45,000	30,000	(15,000)	30,000
Program/Contract	325,845	400,368	269,063	(131,305)	272,563
Loaned Executive Sponsorship	44,800	45,000	40,000	(5,000)	40,000
Gifts In Kind - Non Cash	1,193,632	1,100,000	1,000,000	(100,000)	1,000,000
Total Program/Event	1,584,277	1,590,368	1,339,063	(251,305)	1,342,563
B Miscellaneous Support					
Investment Income	16,336	40,000	20,000	(20,000)	20,000
Restricted (Boys&Girls/Other)	102,500	102,500	102,500	0	102,500
Bequests	10,000	5,000	0	(5,000)	0
Miscellaneous	45,767	50,000	40,000	(10,000)	40,000
Total miscellaneous support	174,603	197,500	162,500	(35,000)	162,500
C Community Solutions Fund/ Flexible Impact					
Volunteer Investment Process (3 yr contracts)	1,484,000	1,200,000	1,200,000	0	1,200,000
Impact Emerging Issues- Impact Advisory Teams	0	262,500		(262,500)	
Impact - Donor Directed to Focus Areas	924,793	315,000	518,900	203,900	315,000
Total Community Solutions & Impact	2,408,793	1,777,500	1,718,900	(58,600)	1,515,000
D Designation Sources:					
Donor Campaign Designations to Agencies	989,375	980,000	1,000,000	20,000	980,000
Other CFC's to United Way Funded Agencies	61,940	85,000	85,000	0	85,000
Paid by other pledge processors	272,900	275,000	280,000	5,000	280,000
Total Designation Sources	1,324,215	1,340,000	1,365,000	25,000	1,345,000

**United Way of Pierce County
2015 Proposed Budget Forecast**

	2013	2014	2015	Delta 14-15	2016
G 211 Milgard - Military Specialist		50,000	50,000	0	50,000
G United for Military Families		75,000	75,000	0	75,000
G Early Learning/Legacy Partners and Other Products	377,218	350,000	261,000	(89,000)	350,000
G Cheney Foundation - Technology Grant		55,000	0	(55,000)	(55,000)
G Pierce County - Phone Grant			90,000	90,000	0
G Seimer Foundation			50,000	50,000	0
G TBD			144,000	144,000	55,000
G Volunteer Engagement (Signature Projects)	14,848	27,500	18,000	(9,500)	18,000
Total Grants	392,066	557,500	688,000	130,500	493,000
C 211 Disaster Preparedness PSE	5,000	33,000	0	(33,000)	0
C 211 Basic Food Contract	8,490	30,000	15,000	(15,000)	15,000
C 211 DOH - Diabetes and other health issues	8,427	4,000	4,000	0	4,000
C 211 Other	1,287	0	1,000	1,000	1,000
C 211 EITC & DOC	3,579	3,500	3,500	0	3,500
C 211 My Free Taxes	5,599	8,000	0	(8,000)	0
C 211 Transportation	136,315	94,905	85,000	(9,905)	85,000
C 211 Washington Health Finder	3,571	37,500	0	(37,500)	0
C 211 Washington Information Network - Operating	9,585		0	0	0
C CTED - WA DOC RSVP	15,372	17,000	17,000	0	17,000
C CNCS - RSVP	100,166	114,463	114,463	0	114,463
C VGF - Youth Focused Funding		11,000	5,000	(6,000)	5,000
Total Contracts	297,391	353,368	244,963	(108,405)	244,963
P LCS Event Sponsors	845	20,000	4,500	(15,500)	8,000
P YU - Gift of Giving Foundation; 2014 WSCSS	5,000	4,000	0	(4,000)	0
P YU - LCS Event Tickets (15 per ticket)	6,541	7,000	5,600	(1,400)	5,600
P 211 UW Thurston County	10,000	10,000	10,000	0	10,000
P Gifts In Kind - Agency Annual Membership Dues	6,068	6,000	4,000	(2,000)	4,000
Total Program Income	28,454	47,000	24,100	(22,900)	27,600

**United Way of Pierce County
Departmental Expenditure Budget (E)
2015**

SUMMARY BUDGET 2015

	SUPPORTING SERVICES				PROGRAMS				2015 Proposed Budget	Budget 2014	Budget Change	Budget Change			
	Resource	Admin	Development	Marketing	(A) Total	CI	GIK	Youth United					Volunteer Engagement	211	RSVP
1 Salaries	239,946	440,902	127,729	808,578	464,794	34,539	0	68,441	193,484	78,647	839,905	1,648,483	1,844,163	(195,680)	-10.61%
2 Benefits & Payroll Tax	80,705	137,721	37,027	255,453	126,458	23,355	0	22,142	94,976	25,608	292,539	547,991	589,940	(41,949)	-7.11%
3 Temporary Support	7,500	49,000	0	56,500	9,000	0	0	5,000	45,000	0	59,000	115,500	138,000	(22,500)	-16.30%
Total Personnel	328,152	627,623	164,756	1,120,530	600,251	57,894	0	95,583	333,460	104,256	1,191,444	2,311,974	2,572,103	(260,129)	-10.11%
FTE's				16.50							19	35.50	33.50		
4 Professional Fees	68,250	700	0	68,950	0	0	0	0	2,000	1,100	3,100	72,050	68,400	3,650	5.34%
5 Branding	0	15,000	0	15,000	0	0	0	0	0	0	0	15,000	22,000	(7,000)	-31.82%
6 Advertising	0	10,000	0	10,000	0	0	0	0	0	1,000	1,000	11,000	20,300	(9,300)	-45.81%
7 Promotional Supplies	0	4,000	0	4,000	0	0	0	0	500	0	500	4,500	18,750	(14,250)	-76.00%
8 Office & Computer Supplies	2,808	5,616	1,728	10,152	5,400	648	0	1,500	4,860	1,300	13,708	23,860	29,185	(5,325)	-18.25%
9 Communications	5,125	5,315	1,950	12,390	3,788	805	0	810	5,850	850	12,103	24,493	29,495	(5,002)	-16.96%
10 Postage	4,175	5,100	9,600	18,875	600	250	0	150	500	800	2,300	21,175	23,675	(2,500)	-10.56%
11 Direct Mail	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
12 Occupancy	143	286	88	517	275	33	0	55	220	1,800	2,383	2,900	2,900	0	0.00%
13 Insurance	2,836	5,673	1,745	10,254	5,455	3,005	0	1,091	4,364	6,800	20,714	30,968	29,410	1,558	5.30%
14 Maintenance & Software Support	20,932	12,664	3,897	37,493	25,902	1,461	0	5,935	9,742	2,526	45,566	83,059	78,371	4,688	5.98%
15 Printing	3,250	20,670	25,100	49,020	4,000	1,500	0	3,000	3,000	2,000	13,500	62,520	82,550	(20,030)	-24.26%
16 Artwork, Photo, Awards	2,974	4,440	13,150	20,564	0	100	0	1,950	500	2,000	4,550	25,114	38,770	(13,656)	-35.22%
17 Local Travel	900	11,500	250	12,650	4,500	2,200	0	1,000	2,000	35,000	44,700	57,350	67,400	(10,050)	-14.91%
18 Conference Travel	7,250	3,000	1,450	11,700	4,350	0	0	1,500	5,400	1,325	12,575	24,275	14,725	9,550	64.86%
19 Training (Volunteers & Staff)	5,200	3,000	1,700	9,900	2,995	0	0	1,100	2,450	400	6,945	16,845	10,400	6,445	61.97%
20 Meeting Expense	9,170	3,340	600	13,110	1,500	400	0	700	5,600	0	8,200	21,310	23,530	(2,220)	-9.43%
21 Special Events	8,500	30,000	30,000	68,500	2,000	0	0	5,000	0	5,000	12,000	50,500	62,200	(11,700)	-18.81%
22 Community Events	0	1,000	1,000	2,000	0	0	0	200	200	0	400	1,400	2,100	(700)	-33.33%
23 Dues	1,985	900	250	3,135	3,750	4,920	0	400	400	200	9,670	12,805	13,215	(410)	-3.10%
24 E-Pledge Fees & Miscellaneous	8,600	2,000	0	10,600	250	250	0	250	500	250	1,500	12,100	11,875	225	1.89%
Non-Personnel	143,598	96,704	117,508	357,810	64,765	15,572	0	24,641	48,085	62,351	215,414	573,224	649,251	(76,027)	-11.71%
Total Expense	471,750	724,327	282,264	1,478,340	665,016	73,466	0	120,224	381,545	166,607	1,406,857	2,885,198	3,221,354	(336,156)	-10.44%
Income			30,000		0	1,000,000	0		168,500	131,463				(336,156)	
Note (GIK is in kind value)															
Net Expense			252,264		665,016		0		213,045	35,144					

Less Grant Funded
Net UWPC Increase

2014 Budget (Personnel)	379,237	653,337	252,569	1,285,143	594,454	79,899	106,704	66,494	342,754	96,654	1,286,949	2,572,102	2,572,102		
(Non-Personnel)	132,715	125,807	157,237	415,759	55,746	15,653	34,685	18,839	35,869	72,700	233,492	649,251	649,251		
2014 TOTAL	511,952	779,144	409,806	1,700,902	650,200	95,552	141,389	85,333	378,623	169,354	1,520,451	3,221,353	3,221,353		
2014-2015 Change	-7.85%	-7.04%	-31.12%	-13.08%	2.28%	-23.11%	-100.00%	40.89%	0.77%	-1.62%	-7.47%	-10.44%	-10.44%		