

United Way of Metropolitan Nashville
Approved 2008 Budget
Summary of Operations Activity (Unaudited)

December 11, 2007

	2007 Budget		2007 Forecast		Proposed 2008 Budget		2008 Budget to 2007 Budget	2008 Budget to 2007 Forecast
	\$	%	\$	%	\$	%	\$	\$
SOURCES:								
Public support and revenue:								
Traditional campaign	17,500,000	66.5	17,725,000	64.6	16,800,000	63.3	(700,000)	(925,000)
Provision for uncollectible pledges	(1,060,200)	(4.0)	(1,060,200)	(3.9)	(1,016,400)	(3.8)	43,800	43,800
Other public support	9,052,590	34.4	9,931,553	36.2	9,878,105	37.2	825,515	(53,448)
Investment income, fees, and other miscellaneous income	843,200	3.2	845,000	3.1	891,100	3.3	47,900	46,100
Total public support and revenue	26,335,590	100.0	27,441,353	100.0	26,552,805	100.0	217,215	(888,548)
							0.8%	-3.2%
USES:								
Program services								
Community impact								
Funded by the annual campaign	8,404,455	31.9	8,346,518	30.4	8,361,023	31.5	(43,432)	14,505
Funded by non-campaign grants	8,772,590	33.3	9,651,553	35.2	9,583,105	36.1	810,515	(68,448)
Total community impact	17,177,045	65.2	17,998,071	65.6	17,944,128	67.6	767,083	(53,943)
Designations	5,470,642	20.8	5,470,642	19.9	4,526,386	16.9	(944,256)	(944,256)
Total program services	22,647,687	86.0	23,468,713	85.5	22,470,514	84.6	(177,173)	(998,199)
							-0.8%	-4.3%
Supporting services:								
Cost to raise funds	2,285,747	8.7	2,351,056	8.6	2,735,252	10.3	449,505	384,196
Cost to operate	1,402,156	5.3	1,373,238	5.0	1,347,039	5.1	(55,117)	(26,199)
Total supporting services	3,687,903	14.0	3,724,294	13.6	4,082,291	15.4	394,388	357,997
							10.7%	9.6%
Total uses of funds	26,335,590	100.0	27,193,007	99.1	26,552,805	100.0	217,215	(640,202)
							0.8%	-2.4%
Public support and revenue over (under) expenses	(0)		248,346	0.9	-		0	(248,346)

United Way of Metropolitan Nashville
Approved 2008 Budget
Statement of Operations Activities (Unaudited) - Comparisons to 2007 Budget and Forecast
December 11, 2007

	2007 Budget		2007 Forecast		Proposed 2008 Budget		2008 Budget to 2007 Budget		2008 Budget to 2007 Forecast	
	\$	%	\$	%	\$	%	\$	%	\$	%
SOURCES OF FUNDS FOR OPERATIONS:										
Public support and revenue:										
Public support from the annual campaign										
Traditional campaign	17,500,000	66.5	17,725,000	64.6	16,800,000	63.3	(700,000)	(4.0)	(925,000)	(5.2)
Provision for uncollectible pledges	(1,060,200)	(4.0)	(1,060,200)	(3.9)	(1,016,400)	(3.8)	43,800	(4.1)	43,800	(4.1)
Prior year campaign	100,000	0.4	100,000	0.4	100,000	0.4	-	0.0	-	0.0
Incoming designations	180,000	0.7	180,000	0.7	195,000	0.7	15,000	8.3	15,000	8.3
Net public support - campaign	16,719,800	63.5	16,944,800	61.7	16,078,600	60.6	(641,200)	(3.8)	(866,200)	(5.1)
Public support from grants										
Early Literacy - Read to Succeed	550,000	2.1	550,000	2.0	271,746	1.0	(278,254)	(50.6)	(278,254)	(50.6)
Early Literacy - Family Literacy	-	0.0	-	0.0	46,163	0.2	46,163	-	46,163	-
Early Literacy - Early Reading First	733,320	2.8	733,320	2.7	398,408	1.5	(334,912)	(45.7)	(334,912)	(45.7)
Family Resource Centers - Metro Govt	332,000	1.3	332,000	1.2	332,000	1.3	-	-	-	-
Governor's preK initiative	90,000	0.3	90,000	0.3	150,000	0.6	60,000	-	60,000	66.7
HIV/AIDS - Ryan White & HIV prevention	6,230,935	23.7	7,418,000	27.1	7,786,080	29.3	1,555,145	25.0	368,080	5.0
2-1-1	387,425	1.5	387,425	1.4	354,521	1.3	(32,904)	(8.5)	(32,904)	(8.5)
2-1-1 statewide expansion	308,102	1.2	-	0.0	-	0.0	(308,102)	-	-	-
Nashville Wealth Building Alliance	105,764	0.4	105,764	0.4	244,187	0.9	138,423	-	138,423	-
Nashville Youth Opportunity Initiative	35,044	0.1	35,044	0.1	-	0.0	(35,044)	-	(35,044)	-
Net public support - grants	8,772,590	33.3	9,651,553	35.1	9,583,105	36.1	810,515	9.2	(68,448)	(0.7)
Revenue:										
Investment income	170,000	0.6	170,000	0.6	180,000	0.7	10,000	5.9	10,000	5.9
Long term investment income used for operations										
approved spending policy	580,000	2.2	580,000	2.1	620,000	2.3	40,000	6.9	40,000	6.9
Miscellaneous	93,200	0.4	95,000	0.3	91,100	0.3	(2,100)	(2.3)	(3,900)	(4.1)
Total revenue	843,200	3.2	845,000	3.1	891,100	3.3	47,900	5.7	46,100	5.5
Total sources of funds	26,335,590	100.0	27,441,353	100.0	26,552,805	100.0	217,215	0.8	(888,548)	(3.2)

United Way of Metropolitan Nashville

Approved 2008 Budget

Statement of Operations Activities (Unaudited) - Comparisons to 2007 Budget and Forecast

December 11, 2007

	2007 Budget		2007 Forecast		Proposed 2008 Budget		2008 Budget to 2007 Budget		2008 Budget to 20076 Forecast	
	\$	%	\$	%	\$	%	\$	%	\$	%
USES OF FUNDS FOR OPERATIONS:										
Program services:										
Community investments										
Funded by the annual campaign										
Core services and FRC programs	6,985,000	26.5	6,985,000	25.6	6,460,100	24.3	(524,900)	(7.5)	(524,900)	(7.5)
Family Resource Center coordination	400,000	1.5	400,000	1.5	400,000	1.5	-	0.0	-	0.0
Early Literacy - Read to Succeed	70,000	0.3	70,000	0.3	255,000	1.0	185,000	264.3	185,000	264.3
2-1-1 (board initiatives and donors)	285,000	1.1	285,000	1.0	385,000	1.4	100,000	35.1	100,000	35.1
Nashville Wealth Building Alliance	10,000	0.0	10,000	0.0	49,900	0.2	39,900	399.0	39,900	399.0
Board directed - contingent on revenue	-	0.0	-	0.0	100,000	0.4	100,000	-	100,000	-
Community investments	654,455	2.5	596,518	2.2	711,023	2.7	56,568	8.6	114,505	19.2
Total funded by the annual campaign	8,404,455	31.9	8,346,518	30.4	8,361,023	31.5	(43,432)	(0.5)	14,505	0.2
Funded by non-campaign grants										
Early Literacy - Read to Succeed	550,000	2.1	550,000	2.0	271,746	1.0	(278,254)	(50.6)	(278,254)	(50.6)
Early Literacy - Family Literacy	-	0.0	-	0.0	46,163	0.2	46,163	-	46,163	-
Early Literacy - Early Reading First	733,320	2.8	733,320	2.7	398,408	1.5	(334,912)	(45.7)	(334,912)	(45.7)
Family Resource Center coordination	332,000	1.3	332,000	1.2	332,000	1.3	-	0.0	-	0.0
Governor's preK initiative	90,000	0.3	90,000	0.3	150,000	0.6	60,000	-	60,000	66.7
HIV/AIDS - Ryan White & HIV prevention	6,230,935	23.7	7,418,000	27.1	7,786,080	29.3	1,555,145	25.0	368,080	5.0
2-1-1	387,425	1.5	387,425	1.4	354,521	1.3	(32,904)	(8.5)	(32,904)	(8.5)
2-1-1 statewide expansion	308,102	1.2	-	0.0	-	0.0	(308,102)	-	-	-
Nashville Wealth Building Alliance	105,764	0.4	105,764	0.4	244,187	0.9	138,423	-	138,423	-
Nashville Youth Opportunity Initiative	35,044	0.1	35,044	0.1	-	0.0	(35,044)	-	(35,044)	-
Total funded by non-campaign grants	8,772,590	33.3	9,651,553	35.1	9,583,105	36.1	810,515	9.2	(68,448)	(0.7)
Total community impact	17,177,045	65.2	17,998,071	65.6	17,944,128	67.6	767,083	4.5	(53,943)	(0.3)
Designations	5,470,642	20.8	5,470,642	19.9	4,526,386	16.9	(944,256)	(17.3)	(944,256)	(17.3)
Total program services	22,647,687	86.0	23,468,713	85.5	22,470,514	84.6	(177,173)	(0.8)	(998,199)	(4.3)
Supporting services:										
Cost to raise funds:										
Fund raising and marketing	2,285,747	8.7	2,351,056	8.6	2,735,252	10.3	449,505	19.7	384,196	16.3
Total fundraising costs	2,285,747	8.7	2,351,056	8.6	2,735,252	10.3	449,505	19.7	384,196	16.3
Cost to operate:										
Management and general	1,227,156	4.7	1,197,608	4.4	1,179,039	4.4	(48,117)	(3.9)	(18,569)	(1.6)
United Way of America dues	175,000	0.7	175,630	0.6	168,000	0.6	(7,000)	(4.0)	(7,630)	(4.3)
Total operating costs	1,402,156	5.3	1,373,238	5.0	1,347,039	5.1	(55,117)	(3.9)	(26,199)	(1.9)
Total supporting services	3,687,903	14.0	3,724,294	13.6	4,082,291	15.4	394,388	10.7	357,997	9.6
Total uses of funds	26,335,590	100.0	27,193,007	99.1	26,552,805	100.0	217,216	0.8	(640,202)	(2.4)
Total operations activity - public support and revenue over (under) expenses	(0)	(0.0)	248,346	0.9	-	0.0	-		(248,346)	(100.0)

United Way of Metropolitan Nashville
Approved 2008 Budget
Statement of Functional Expenses (Unaudited)
Comparisons to 2007 Budget and Forecast

OPERATING EXPENSES INCLUDED IN PROGRAM AND SUPPORTING SERVICES	Program Expenses					
	Funded by Campaign Revenue			Funded by Grant Revenue		
	2007 Budget	2007 Forecast	2008 Proposed	2007 Budget	2007 Forecast	2008 Proposed
Salaries and seasonal employees	444,751	395,836	454,946	344,329	384,052	447,648
Employee benefits	53,092	44,880	58,299	39,751	42,851	39,796
Payroll taxes	33,865	28,957	34,831	25,419	27,589	31,031
Professional fees, training, and recruitment	27,149	32,855	69,804	600,785	590,431	301,360
Supplies	2,400	1,561	1,850	3,520	3,171	4,567
Telephone	3,564	3,654	3,528	3,072	3,145	3,684
Postage and delivery	5,666	6,582	5,395	4,877	5,226	5,626
Occupancy: utilities, building and equipment costs, licenses and fees	22,033	21,873	20,366	18,542	21,666	20,916
Equipment leases and maintenance	25,872	25,714	25,509	16,308	16,308	19,609
Printing and publications, advertising and promotion, copying	1,629	2,631	2,091	94,731	74,857	101,581
Travel, including local mileage	4,200	2,814	3,200	13,178	14,771	19,611
Events and meetings	6,404	5,276	8,988	9,864	7,004	9,680
Dues, including United Way of America	6,672	6,727	6,980	1,640	354	600
Miscellaneous	-	-	-	2,185	709	540
Depreciation	17,159	17,159	15,236	14,762	14,762	15,881
Total Operating Expenses in Program and Supporting Services	654,455	596,518	711,023	1,192,964	1,206,897	1,022,127
	<i>Budget to Budget %</i>		<i>8.6</i>	<i>Budget to Budget %</i>		<i>(14.3)</i>
	<i>Budget to Budget \$</i>		<i>\$ 56,568</i>	<i>Budget to Budget \$</i>		<i>\$ (170,837)</i>
	<i>Budget to Forecast %</i>		<i>19.2</i>	<i>Budget to Forecast %</i>		<i>(15.3)</i>
	<i>Budget to Forecast \$</i>		<i>\$ 114,505</i>	<i>Budget to Forecast \$</i>		<i>\$ (184,770)</i>
PROGRAM EXPENSE PAYMENTS TO DIRECT SERVICE PROVIDERS						
Community impact funded by the annual campaign and by non-campaign grants						
Core services and FRC programs	6,985,000	6,985,000	6,460,100	-	-	-
Early Literacy - Read to Succeed	70,000	70,000	255,000	296,064	296,064	163,420
Early Literacy - Early Reading First	-	-	-	346,826	346,826	200,325
Family Resource Center coordination	400,000	400,000	400,000	332,000	332,000	332,000
Governor's preK initiative	-	-	-	90,000	90,000	150,000
HIV/AIDS - Ryan White & HIV prevention	-	-	-	5,919,923	7,093,055	7,367,247
2-1-1	285,000	285,000	385,000	271,711	271,711	241,462
2-1-1 statewide expansion	-	-	-	308,102	-	-
Nashville Wealth Building Alliance	10,000	10,000	49,900	15,000	15,000	106,523
Board directed - contingent on revenue	-	-	100,000	-	-	-
Total Community Impact Funding	7,750,000	7,750,000	7,650,000	7,579,626	8,444,656	8,560,977
Designations	5,470,642	5,470,642	4,526,386	-	-	-
Total Program Expense Payments to Direct Service Providers	13,220,642	13,220,642	12,176,386	7,579,626	8,444,656	8,560,977
Total All Uses of Funds	13,875,097	13,817,160	12,887,409	8,772,590	9,651,553	9,583,105

Supporting Services				TOTALS			2008 Budget to 2007 Budget		2008 Budget to 2007 Forecast	
2007 Budget	2007 Forecast	2008 Proposed		2007 Budget	2007 Forecast	2008 Proposed	Change		Change	
							\$	%	\$	%
2,050,062	1,916,080	2,126,141	Sal	2,839,142	2,695,968	3,028,733	189,591	6.7	332,765	12.3
204,864	185,470	226,245	Ben	297,706	273,200	324,340	26,634	8.9	51,140	18.7
145,191	133,754	151,697	Tax	204,476	190,301	217,560	13,084	6.4	27,259	14.3
108,541	186,088	108,443	Fees	736,475	809,374	479,607	(256,868)	(34.9)	(329,767)	(40.7)
12,724	7,779	10,025	Sup	18,644	12,511	16,442	(2,202)	(11.8)	3,931	31.4
22,314	20,759	21,240	Tele	28,950	27,558	28,452	(498)	(1.7)	894	3.2
30,807	34,678	28,229	Post	41,350	46,486	39,250	(2,100)	(5.1)	(7,236)	(15.6)
124,668	123,815	114,064	Occ	165,242	167,353	155,346	(9,896)	(6.0)	(12,007)	(7.2)
152,266	144,780	146,943	Eqpt	194,446	186,802	192,061	(2,385)	(1.2)	5,259	2.8
424,747	546,254	727,478	Adv	521,107	623,742	831,150	310,043	59.5	207,408	33.3
36,890	28,491	32,990	Trav	54,268	46,076	55,801	1,533	2.8	9,725	21.1
76,607	103,319	114,791	Evnt	92,875	115,599	133,458	40,583	43.7	17,859	15.4
195,973	192,160	186,370	Dues	204,285	199,241	193,950	(10,335)	(5.1)	(5,291)	(2.7)
15,570	13,024	13,620	Misc	17,757	13,735	14,160	(3,597)	(20.3)	425	3.1
86,679	87,843	74,015	Depr	118,600	119,764	105,132	(13,468)	(11.4)	(14,632)	(12.2)
3,687,903	3,724,294	4,082,291		5,535,323	5,527,709	5,815,442	280,118	5.1	287,732	5.2
Budget to Budget %							Total Campaign Funded Operations:			
Budget to Budget \$							Budget to Budget		\$ 450,956	10.4
Budget to Forecast %							Budget to Forecast		\$ 472,503	10.9
Budget to Forecast \$										
-	-	-	Core	6,985,000	6,985,000	6,460,100	(524,900)	(7.5)	(524,900)	(7.5)
-	-	-	RTS	366,064	366,064	418,420	52,356	14.3	52,356	14.3
-	-	-	ERF	346,826	346,826	200,325	(146,501)	(42.2)	(146,501)	(42.2)
-	-	-	FRC	732,000	732,000	732,000	-	-	-	-
-	-	-	PRK	90,000	90,000	150,000	60,000	-	60,000	66.7
-	-	-	AIDS	5,919,923	7,093,055	7,367,247	1,447,324	24.4	274,192	3.9
-	-	-	2-1-1	556,711	556,711	626,462	69,752	12.5	69,752	12.5
-	-	-	2-1-1	308,102	-	-	(308,102)	-	-	-
-	-	-	EITC	25,000	25,000	156,423	131,423	-	131,423	-
-	-	-	Cont	-	-	100,000	100,000	-	100,000	-
-	-	-		15,329,626	16,194,656	16,210,977	881,352	5.7	16,322	0.1
-	-	-	Desig	5,470,642	5,470,642	4,526,386	(944,256)	(17.3)	(944,256)	(17.3)
-	-	-		20,800,268	21,665,298	20,737,363	(62,905)	(0.3)	(927,935)	(4.3)
3,687,903	3,724,294	4,082,291		26,335,591	27,193,007	26,552,805	217,214	0.8	(640,203)	(2.4)

United Way of Metropolitan Nashville
Approved 2008 Budget
Calculation of Funding in the Community

December 11, 2007

	Revenue Streams			
	Unrestricted Campaign	Restricted Campaign	Grants	Total
SOURCES OF FUNDING				
Revenue				
Gross annual campaign	11,580,000	5,220,000	-	16,800,000
Provision for pledge loss	(700,590)	(315,810)	-	(1,016,400)
Portion of restricted gifts retained to support costs	377,804	(377,804)	-	-
Unrestricted revenue from prior campaigns and other UW campaigns	295,000		-	295,000
Net annual campaign	11,552,214	4,526,386	-	16,078,600
Grant revenues	-	-	9,583,105	9,583,105
Other non-campaign revenue (investments, etc.)	891,100	-		891,100
Total revenue available, before funding and operations	12,443,314	4,526,386	9,583,105	26,552,805
USES OF FUNDING				
Operating expenses				
Operating expenses included in program costs	(711,023)	-	(1,022,127)	(1,733,150)
Supporting services expense (overhead)	(4,082,291)	-	-	(4,082,291)
Total operating expense	(4,793,314)	-	(1,022,127)	(5,815,442)
Remaining revenue available for funding in the community	7,650,000	4,526,386	8,560,977	20,737,363