

**DRAFT 2015-16 BUDGET edited 2/16/15**

Ordinary Income and Expense	Account Number	2014-15 Budget	2015-16 Request	% Diff	FC Recommendation	% Difference From Current Year	o	a	i	f	o	a
<b>Income</b>												
<b>Contribution Income</b>	<b>4100</b>											
Back Pledges	4110	\$ 13,000	\$ 12,000	-7.7%	\$ 12,000	-7.7%						actual experience
Collection Plate	4120	\$ 8,000	\$ 8,250	3.1%	\$ 8,000	0.0%						
Current Year Pledges	4130	\$ 417,000	\$ 430,000	3.1%	\$ 430,000	3.1%						net projection
Other Contributions	4150	\$ 7,623	\$ 7,500	-1.6%	\$ 7,015	-8.0%						
<b>Total Contribution Income</b>	<b>4100</b>	<b>\$ 445,623</b>	<b>\$ 457,750</b>	<b>2.7%</b>	<b>\$ 457,015</b>	<b>2.6%</b>						
<b>Other Income</b>												
<b>Other Income</b>	<b>4200</b>											
Net Building Rentals	4215	\$ 38,000	\$ 39,000	2.6%	\$ 45,000	18.4%						actual experience
Interest Income	4220	\$ 250	\$ 250	0.0%	\$ 250	0.0%						
Coffee Income	4240	\$ 1,500	\$ 1,000	-33.3%	\$ 1,000	-33.3%						no bagel income
<b>Total Other Income</b>	<b>4200</b>	<b>\$ 39,750</b>	<b>\$ 40,250</b>	<b>1.3%</b>	<b>\$ 46,250</b>	<b>16.4%</b>						
<b>Program Income</b>												
<b>Program Income</b>	<b>4300</b>											
FUN/D Raisers	4320	\$ 30,000	\$ 28,000	-6.7%	\$ 26,500	-11.7%						auction + other events excluding Bazaar
RE	4340	\$ 3,200	\$ 3,700	15.6%	\$ 2,700	-15.6%						decline in enrollment/ actual experience
<b>Total Program Income</b>	<b>4300</b>	<b>\$ 33,200</b>	<b>\$ 31,700</b>	<b>-4.5%</b>	<b>\$ 29,200</b>	<b>-12.0%</b>						
<b>Total Income</b>		<b>\$ 518,573</b>	<b>\$ 529,700</b>	<b>2.1%</b>	<b>\$ 532,465</b>	<b>2.7%</b>						
<b>Expense</b>												
<b>Non-Ministerial Sal. &amp; Ben.</b>												
<b>Non-Ministerial Sal. &amp; Ben.</b>	<b>5000</b>											
Music Director Salary	5010	\$ 18,244	\$ 18,554	1.7%	\$ 18,554	1.7%						COLA = 1.7%
Church Administrator Salary	5015	\$ 44,466	\$ 45,222	1.7%	\$ 45,222	1.7%						COLA
Office Administrator Salary	5016	\$ 31,491	\$ 34,027	8.1%	\$ 33,027	4.9%						COLA
Custodian 1 Salary	5025	\$ 16,315	\$ 16,592	1.7%	\$ 16,592	1.7%						COLA + \$1,000
Custodian 2 Salary	5027	\$ 6,526	\$ 6,637	1.7%	\$ 6,637	1.7%						COLA
RE Director Salary	5030	\$ 54,421	\$ 57,346	5.4%	\$ 56,346	3.5%						COLA + \$1,000
Sunday Nursery Care	5035	\$ 2,400	\$ 2,770	15.4%	\$ 2,770	15.4%						
Staff Benefits	5042	\$ 21,584	\$ 25,344	17.4%	\$ 25,204	16.8%						8% retirement (\$12,626), benefits (\$12,578)
Music Director Prof. Dev.	5050	\$ 1,400	\$ -	-100.0%	\$ 700	-50.0%						formerly, alternate year requests; now split between 2 years
Church Admin. Prof. Dev.	5051	\$ 1,786	\$ 2,040	14.2%	\$ 1,500	-16.0%						General Assembly & regional meetings
Administrative Local Travel	5052	\$ 150	\$ 50	-66.7%	\$ 50	-66.7%						
RE Director Prof. Dev.	5053	\$ 3,880	\$ 3,415	-12.0%	\$ 3,000	-22.7%						General Assembly & various professional meetings and dues
Office Admin. Prof. Dev.	5054	\$ 150	\$ 600	300.0%	\$ 300	100.0%						
Employer Payroll Taxes	5080	\$ 13,117	\$ 13,646	4.0%	\$ 13,552	3.3%						
Workers Comp. & Disability	5090	\$ 2,600	\$ 2,655	2.1%	\$ 2,655	2.1%						
Hourly Custodian	5260	\$ 300	\$ 320	6.7%	\$ 320	6.7%						coverage for 6 Sundays
<b>Total Non-Ministerial Sal. &amp; Ben.</b>	<b>5000</b>	<b>\$ 218,830</b>	<b>\$ 229,218</b>	<b>4.7%</b>	<b>\$ 226,429</b>	<b>3.5%</b>						
<b>Administration</b>												
<b>Administration</b>	<b>5100</b>											
Audit, Banking & Payroll Services	5140	\$ 6,200	\$ 6,450	4.0%	\$ 6,450	4.0%						includes online contribution costs
Office Equipment & Copier	5150	\$ 3,320	\$ 4,330	30.4%	\$ 3,500	5.4%						Includes cost of color copying
Office Supplies	5160	\$ 3,120	\$ 3,120	0.0%	\$ 3,000	-3.8%						
Postage	5170	\$ 1,227	\$ 1,057	-13.9%	\$ 700	-43.0%						actual experience
Communications	5280	\$ 3,374	\$ 4,212	24.8%	\$ 4,212	24.8%						internet, telephones, Constant Contact & Church DB
<b>Total Administration</b>	<b>5100</b>	<b>\$ 17,241</b>	<b>\$ 19,169</b>	<b>11.2%</b>	<b>\$ 17,862</b>	<b>3.6%</b>						
<b>Building Maintenance</b>												
<b>Building Maintenance</b>	<b>5200</b>											
Buildings & Grounds	5210	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%						actual experience
Janitorial Supplies	5230	\$ 3,000	\$ 3,250	8.3%	\$ 3,250	8.3%						
Utilities	5270	\$ 15,000	\$ 15,000	0.0%	\$ 14,000	-6.7%						support from SRC for wind energy costs
Insurance	5470	\$ 8,650	\$ 12,152	40.5%	\$ 9,800	13.3%						projected increases

<b>Total Building Maintenance</b>	<b>5200</b>	\$ 46,650	\$ 50,402	8.0%	\$ 47,050	0.9%				
<b>Church &amp; Community</b>	<b>5300</b>									
Art & Aesthetics	5306	\$ 200	\$ 100	-50.0%	\$ 100	-50.0%				
Board of Trustees	5310	\$ 200	\$ 200	0.0%	\$ 200	0.0%				
Annual Dinner Subsidy	5315	\$ 690	\$ 690	0.0%	\$ 400	-42.0%				
Stewardship Committee	5320	\$ 300	\$ 300	0.0%	\$ 300	0.0%				
Board Training & Development	5325	\$ 350	\$ 350	0.0%	\$ 350	0.0%				
Receptions/Appreciations	5335	\$ -	\$ 100	NA	\$ 100	X				use Designated Funds if needed
Child Care (General)	5340	\$ 750	\$ 500	-33.3%	\$ 500	-33.3%				actual experience
Membership Committee	5350	\$ 1,300	\$ 1,300	0.0%	\$ 800	-38.5%				
Kitchen & Coffee	5355	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%				
Caring Network	5357	\$ 150	\$ 150	0.0%	\$ 150	0.0%				
Joy Library	5361	\$ 400	\$ 400	0.0%	\$ 400	0.0%				
Religious Services Committee	5365	\$ 5,000	\$ 5,180	3.6%	\$ 4,500	-10.0%				speakers, summer session & musicians
Publicity Committee	5370	\$ 1,200	\$ 1,700	41.7%	\$ 1,200	0.0%				
Music Committee	5375	\$ 4,100	\$ 4,000	-2.4%	\$ 4,000	-2.4%				
Archives Committee	5385	\$ 75	\$ -	-100.0%	\$ 30	-60.0%				actual experience
Growth Through Service	XXXX	\$ -	\$ 1,000	X	\$ 1,000	X				new Board initiative
PCC	5386	\$ 90	\$ 90	0.0%	\$ 90	0.0%				
FUN/D Raiser Expenses	5790	\$ -	\$ -	X	\$ -	X				line used by Treasurer to record expenses
<b>Total Church &amp; Community</b>	<b>5300</b>	\$ 16,305	\$ 17,560	7.7%	\$ 15,620	-4.2%				
<b>Denominational Affairs</b>	<b>5400</b>									
Partner Church Council	5410	\$ 1,500	\$ 1,500	0.0%	\$ 1,500	0.0%				regular yearly expense
CRUUNY	5415	\$ 500	\$ 500	0.0%	\$ 500	0.0%				
SLUUD Dues	5420	\$ 10,625	\$ 8,810	-17.1%	\$ 8,810	-17.1%				adjusted calculation of reported operating expense
UUA Program Fund Dues	5430	\$ 23,220	\$ 22,860	-1.6%	\$ 22,860	-1.6%				381 members x \$60
Denominational Affairs Subsidy	5440	\$ 2,500	\$ 4,100	64.0%	\$ 4,000	60.0%				registration for General Assembly and SLUUD attendees
Unirondack Dues	5450	\$ 150	\$ 150	0.0%	\$ 150	0.0%				
<b>Total Denominational Affairs</b>	<b>5400</b>	\$ 38,495	\$ 37,920	-1.5%	\$ 37,820	-1.8%				
<b>Ministerial Expenses</b>	<b>5500</b>									
Salary/Housing	5550	\$ 88,672	\$ 92,179	4.0%	\$ 91,179	2.8%				COLA + \$1000
Insurance	5560	\$ 13,329	\$ 14,106	5.8%	\$ 14,106	5.8%				health insurance (\$11,144), life & disability insurance
Retirement	5565	\$ 7,094	\$ 7,374	3.9%	\$ 7,294	2.8%				8% of salary
Professional Expenses	5510	\$ 7,000	\$ 7,500	7.1%	\$ 7,000	0.0%				
<b>Total Ministerial Expenses</b>	<b>5500</b>	\$ 116,095	\$ 121,159	4.4%	\$ 119,579	3.0%				Note: minister pays both halves of social security taxes
<b>Religious Education</b>	<b>5800</b>									
Children & Youth	5800	\$ 7,250	\$ 4,350	-40.0%	\$ 4,000	-44.8%				no OWL this year
Lifespan Learning	5810	\$ 310	\$ 700	125.8%	\$ 700	125.8%				increased programming
<b>Total Religious Education</b>	<b>5800</b>	\$ 7,560	\$ 5,050	-33.2%	\$ 4,700	-37.8%				
<b>Social Responsibilities</b>	<b>5900</b>									
Interfaith Impact	5910	\$ 850	\$ 850	0.0%	\$ 750	-11.8%				
Social Responsibilities Council	5920	\$ 2,400	\$ 2,425	1.0%	\$ 2,400	0.0%				
<b>Total Social Responsibilities</b>	<b>5900</b>	\$ 3,250	\$ 3,275	0.8%	\$ 3,150	-3.1%				
<b>Total Expense</b>		\$ 464,426	\$ 483,753	4.2%	\$ 472,210	1.7%				
<b>Transfers</b>										
Capital Reserve Fund		\$ 15,000	\$ 15,000	0.0%	\$ 15,000	0.0%				
Building Reserve Fund		\$ 37,547	\$ 44,255	17.9%	\$ 44,255	17.9%				as planned
Ministerial Intern Reserve Fund		\$ 1,000	\$ 5,000	400.0%	\$ 1,000	0.0%				
Sabbatical Fund		\$ 600	\$ -	-100.0%	\$ -	-100.0%				adequate Designated Fund
<b>Total Transfers</b>		\$ 54,147	\$ 64,255	18.7%	\$ 60,255	11.3%				
<b>Total Expense and Transfers</b>		\$ 518,573	\$ 548,008	5.7%	\$ 532,465	2.7%				
<b>Net Income</b>		\$ -	\$ (18,308)	X	\$ -	X				