

DRAFT 2015-16 BUDGET edited 3/18/15

Ordinary Income and Expense	Account Number	2014-15 Budget	2015-16 Request	% Diff	FC Recommendation	% Difference From Current Year	o	a	r	i	f	o	a	r
Income														
Contribution Income	4100													
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%								
Total Contribution Income	4100	\$ 445,623	\$ 457,750	2.7%	\$ 457,015	2.6%								
Other Income														
Other Income	4200													
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
Total Other Income	4200	\$ 39,750	\$ 40,250	1.3%	\$ 46,250	16.4%								
Program Income														
Program Income	4300													
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
Total Program Income	4300	\$ 33,200	\$ 31,700	-4.5%	\$ 29,200	-12.0%								
Total Income		\$ 518,573	\$ 529,700	2.1%	\$ 532,465	2.7%								
Expense														
Non-Ministerial Sal. & Ben.														
Non-Ministerial Sal. & Ben.	5000													
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
Total Non-Ministerial Sal. & Ben.	5000	\$ 218,830	\$ 229,218	4.7%	\$ 226,429	3.5%								
Administration														
Administration	5100													
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
Total Administration	5100	\$ 17,241	\$ 19,169	11.2%	\$ 17,862	3.6%								
Building Maintenance														
Building Maintenance	5200													
Buildings & Grounds	5210	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%								
Janitorial Supplies	5230	\$ 3,000	\$ 3,250	8.3%	\$ 3,250	8.3%								actual experience
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%	\$ 9,300	7.5%								projected increases

Total Building Maintenance	5200	\$ 46,650	\$ 50,402	8.0%	\$ 46,550	-0.2%				
Church & Community	5300									
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%	\$ 5,000	0.0%				speakers, summer session & musicians
Publicity Committee	5370	\$ 1,200	\$ 1,200	0.0%	\$ 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
Total Church & Community	5300	\$ 16,305	\$ 17,060	4.6%	\$ 16,120	-1.1%				
Denominational Affairs	5400									
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%				
Total Denominational Affairs	5400	\$ 38,495	\$ 37,920	-1.5%	\$ 37,820	-1.8%				
Ministerial Expenses	5500									
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%				
Total Ministerial Expenses	5500	\$ 116,095	\$ 121,159	4.4%	\$ 119,579	3.0%				Note: minister pays both halves of social security taxes
Religious Education	5800									
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
Total Religious Education	5800	\$ 7,560	\$ 5,050	-33.2%	\$ 4,700	-37.8%				
Social Responsibilities	5900									
Interfaith Impact	5910	\$ 850	\$ 850	0.0%	\$ 750	-11.8%				
Social Responsibilities Council	5920	\$ 2,400	\$ 2,425	1.0%	\$ 2,400	0.0%				
Total Social Responsibilities	5900	\$ 3,250	\$ 3,275	0.8%	\$ 3,150	-3.1%				
Total Expense		\$ 464,426	\$ 483,253	4.1%	\$ 472,210	1.7%				
Transfers										
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
Total Transfers		\$ 54,147	\$ 64,255	18.7%	\$ 60,255	11.3%				
Total Expense and Transfers		\$ 518,573	\$ 547,508	5.6%	\$ 532,465	2.7%				
Net Income		\$ -	\$ (17,808)	X	\$ -	X				