	Draft	201	13-2014	Budget		
				FC/Board	% Difference	NOTES
	į			Recom-	From Current	
		'12-13				
Ordinary Income and Expense	(Acct.	L	Budget	mendation	Year	
	Num.)	<u> </u>				
Income						
Contribution Income	<u>4100</u>	<u> </u>				
Back Pledges	4110	\$	19,000	15,000		based on analysis of YTD
Collection Plate	4120	\$	10,000	9,500	-5.0%	
Net Current Year Pledges	4130	\$	367,447	399,310		(\$414,000 gross pledge - 5.5% shrinkage) + \$8,080 in new pledges [\$27,594 increase in gross pledges from 2012-13]
Gifts & Miscellaneous	4150	\$	2,000	2,000	0.0%	
Total Contribution Income	4100	\$	398,447	425,810	6.9%	
Other Income	<u>4200</u>	+			0.00	
Building Classroom Rentals	4210	\$	6,000	6,000	0.0% 11.7%	
Building Hall Rentals	4215	\$	30,000	33,500		
Building Rentals - Other Carryover from prior year	4217 4219	\$	1,000 14,213	0	-100.0% -100.0%	
Interest Income	4220	\$	750	500	-33.3%	
Coffee/bagel income	4240	\$	1,300	1,700	30.8%	
Total Other Income	4200	\$	53,263	41,700	-21.7%	
Program Income	4300	Ť	35,235	.1,700	21,770	
Net FUN/D Raisers	4320	\$	26,000	26,000	0.0%	
RE (Child)	4340	\$	3,600	3,600	0.0%	
Total Program Income	4300	\$	29,600	29,600	0.0%	
Total Income			481,310	\$ 497,110	3.3%	
		Ť	,===	,=10	1.0%	
<u>Expense</u>						
Non-Ministerial Sal. & Ben.	<u>5000</u>					NOTE: COLA is 2,45%
Music Director Salary	5010	\$	14,399	17,702		See NOTE 1 at bottom of spreadsheet
Director Member Services Salary	5015	\$	42,948	44,000		COLA
Office Administrator	5016	\$	23,660	21,300		5% increase to approach new salary band. Reduced time from .875 to .75 FTE
Custodian Salary RE Director Salary	5025 5030	\$	13,845 48,900	14,544 51,800		5% increase to approach new salary band625 FTE COLA + \$1,702 to bring up to new salary band
Sunday Nursery Care	5035	\$	2,912	2,400		2 caregivers x 39 wks/year x 2 hr/wk x \$14/hr; 1 caregiver in summer
Staff Benefits	5042	\$	18,566	19,332		Health Insurance and Retirement
Music Director Prof. Dev.	5050	\$	1,400	0		Covered by \$1,400 in designated fund
DMSC Prof. Dev.	5051	\$	2,455	1,786	-27.3%	
Administrative Local Travel	5052	\$	150	150	0.0%	
RE Director Prof. Dev.	5053	\$	2,880	2,880	0.0%	
Office Admin. Prof. Dev.	5054 5060	\$	150 350	150 350	0.0% 0.0%	
Staff Holiday Gifts Employer Payroll Taxes	5060	\$	350 11,220	350 12,068	0.0% 7.6%	
Hourly Custodian	5260	Ť	X	6,000		\$11 per hour
Workers Comp. & Disability	5090	\$	3,702	3,500	-5.5%	·
Total Non-Ministerial Sal. & Ben.	5000	\$	187,537	197,962	5.6%	
Administration	<u>5100</u>	厂				
Bookkeeping & Payroll Svcs.	5140	\$	5,500	5,500	0.0%	
Office Equipment	5150	\$	5,320	4,000	-24.8%	
Office Supplies	5160	\$	3,100	4,000	29.0%	
Postage	5170	\$	2,121	2,121	0.0%	
Telecommunications	5280	\$	3,978	3,978	0.0%	
Rental Agent	5285	\$	8,400	9,075	8.0%	
Rental Costs	5287 5100	\$	1,000	0	-100.0%	
Total Administration	5100 5200	\$	29,419	28,674	-2.5%	
Building Maintenance	<u>5200</u>	*	10.000	40.00		
Buildings & Grounds Janitorial Supplies	5210 5230	\$	19,000 3,000	19,000 3,000	0.0% 0.0%	
Janitoriai Supplies Utilities	5230	\$	19,000	17,000	-10.5%	
Insurance	5470	\$	7,250	7,700	6.2%	
Total Building Maintenance	5200	\$	48,250	46,700		
		<u> </u>				

Collowy Decree and Exposes				Pr	ior Year	FC/Board	% Difference	NOTES			
Control Community						Recom-	From Current				
Clarked A Community		Ordinary Income and Expense				mendation	Year				
Canada C		Crama , and and arpane	-		-						
Accessibility Committed 5503 \$ 100 0 0.000	c	hurch & Community									
Act and Assembleria: 0300 \$ 1,000 0 -1,000 No. 1,000 No.				\$	100	0	-100.0%				
Carlon Nextre 2010 500 5		Small Group Ministry	5304	\$		100	0.0%				
Storouthing Committee 3330 \$ 300 400 33.3%				_		0					
Streambridge Committee 5320 5 400 400 0.0%						0					
Beard Training A Development 9312 8 700 700 0.05											
Receptional Appreciations 3393 \$ 300 300				_							
Membership Control	+										
Membersile Committee				_							
Circles Fund 5956 \$ 1,200 1,750 45,55 More people of Coffee Hour each Sanday, cookes, lennoade and ice tea during aumenr membe.				<u> </u>							
Coring Nativeriet 3507 \$ 150 150 0.07.	H	-		_				More people at Coffee Hour each Sunday, cookies, lemonade and ice tea durina summer months.			
Religious Services Community 3541 \$ 450 450 0.00% An additional \$350 is requested from the captal reserve for additional shalving Religious Services Communities 5370 \$ 1,700 1.000 41,20 41,20								,			
Religious Services Committee 3560 \$ 3,800 \$ 5,000 \$ 31,0% See NOTE 2 or bottom of approachheet	Ħ							An additional \$350 is requested from the capital reserve for additional shelving			
Music Committee 5375 \$ 4,000 4,100 2.2% Archives Committee 5375 \$ 4,000 4,100 2.2% Archives Committee 760 5386 \$ 90 90 0.0% Committee 760			5365	\$	3,800	5,000	31.6%				
Archives Committee 3885 \$ 100 50 50 50 50 50 50 50				\$							
Total Church & Community				,							
Total Denominational Affairs				,							
Denominational Affairs September Sep				_							
Perform Church Council 5410 \$ 1,500 1,500 0,7%	Т	otal Church & Community	5300	\$	18,175	16,625	-8.5%				
SJUUD buse 540 \$ 9,624 10,210 6.11% 24% of \$421.88 (2012.13 current budger) \$1,0210	2										
Universide Second				-	-						
Denominational Affairs dissiding 5440											
Unimodock Duss 5450 \$ 150 150 0.07/ Total Denominational Affairs 5400 \$ 36,209 37,520 3.6% Ministerial Expenses 5500 \$ 85,444 87,742 2.4% COLA Insurance 5560 \$ 85,444 87,742 2.4% COLA Insurance 5560 \$ 85,820 10,065 72,9% Provides 40%, share of family health insurance Retirement 5565 \$ 6,852 7,019 2.4% Professional Expenses 5510 \$ 8,956 8.956 0.0% Total Ministerial Expenses 5510 \$ 8,956 8.956 0.0% Reliquos Education 5800 \$ 6,950 4,800 -30,9% Total Responsibilities 5500 Social Responsibilities 5500 \$ 8,500 2,400 -4,0% Total Sepanses 5900 \$ 437,162 \$ 449,314 2.8% Transfers \$ 437,162 \$ 449,314 2.8% Transfers \$ 437,162 \$ 449,314 2.8% Transfers \$ 11,083 14,907 34,5% Building Reserve Fund \$ 11,083 14,907 34,5% Ministerial Intern Reserve Fund \$ 10,000 0.0% Total Scale Reserve Fund \$ 10,000 0.0% Ministerial Intern Reserve Fund \$ 10,000 0.0% Total Expense and Transfers \$ 475,310 \$ 497,110 4.6% OFFERENCE \$ 0 NOTE: The minister package includes housing, salary, retirement, professional expenses, life and disability insurance. NOTE: The minister package includes housing, salary, retirement, professional expenses, life and disability insurance. NOTE: The minister package includes housing, salary, retirement, professional expenses, life and disability insurance. NOTE: The minister package includes housing, salary, retirement, professional expenses, life and disability insurance. NOTE: The minister package includes housing, salary, retirement, professional expenses, life and disabili											
Total Denominational Affairs \$400 \$ 36,209 37,520 3.6 % Ministraid Expenses \$500 \$ 5,820 10,005 72,5% Retirement \$550 \$ 5,820 10,005 72,5% Retirement \$555 \$ 6,822 7,019 2.4 % Retirement \$555 \$ 6,822 7,019 2.4 % Professional Expenses \$550 \$ 8,950 8,966 0.0% Total Ministraid Expenses \$550 \$ 107,272 113,763 6.1% Religious Education \$600 \$ 6,950 4,800 -30.9% Social Responsibilities \$590 \$ 8,950 2,400 -4.0% Total Religious Education \$590 \$ 8,950 2,400 -4.0% Total Capanse \$437,162 \$ 449,314 2.8% Total Expenses \$1,000 1,000 1,000 1,000 Ministraid Expenses \$1,000 1,000 1,000 Social Responsibilities \$1,000 1,000 1,000 1,000 Ministraid Expenses \$4,871,62 \$ 449,314 2.8% Total Responsibilities \$1,000 1,000 0.0% Social Responsibilities \$1,000 1,000 0.0% Ministraid Intern Reserve Fund \$ 1,000 1,000 0.0% Ministraid Intern Reserve Fund \$ 2,5,66 31,289 22,9% Ministraid Intern Reserve Fund \$ 1,000 1,000 0.0% Total Expense \$ 475,310 \$ 600 600 0.0% Total Expense \$ 475,310 \$ 600 600 0.0% Ministraid Intern Reserve Fund \$ 1,000 1,000 0.0% Total Expense \$ 475,310 \$ 600 600 0.0% Total Expense \$ 600 600 0.0								SLD, UUA, NYSCU & UULTI			
Note: The minister package includes housing, solary, retirement, professional expenses, life and disability insurance. Salary/Housing 5550 \$ 85,644 87,742 2.4% COLA	<u> </u>										
Salary/Housing 5550 \$ 85,644 87,742 2.4% COLA				Þ	36,209	37,520	3.6%				
Insurance	△				0E / 44	07.742	2.4%				
Retirement 5565 \$ 6,852 7,019 2,4%		, ,		,							
Professional Expenses 5510 \$ 8,956 8,956 0.0%				,				Provides 40% snare of tamily health insurance			
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Religious Education Education 5800 \$ 6,950 4,800 -30.9%	⊢ ≒										
Education 5800 \$ 6,950 4,800 -30.9%	-			Ψ	107,272	113,763	0.176				
Total Religious Education 5800 \$ 6,950 4,800 -30,9%	<u> </u>	-		4	6 950	4 800	-30.0%				
Social Responsibilities 5900 \$ 850	-			_							
Interfaith Impact 5910		_		Ψ	0,750	1,000	30.776				
Social Responsibilities Council 5920 \$ 2,500 2,400 -4.0% Total Social Responsibilities 5900 \$ 3,350 3,250 -3.0% Total Expense \$ 437,162 \$ 449,314 2.8% Transfers	H			\$	850	850	0.0%				
Stable S	+			<u> </u>							
Transfers Capital Reserve Fund \$ 11,083 14,907 34.5% Building Reserve Fund \$ 25,465 31,289 22.9% Ministerial Intern Reserve Fund \$ 1,000 1,000 0.0% Sabbatical Fund \$ 600 600 0.0% Total Transfers \$ 38,148 47,796 25.3% Total Expense and Transfers \$ 475,310 \$ 497,110 4.6% DIFFERENCE \$ 0 NOTES: \$ 0 I. Music Director increased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839. COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100): \$1,000 guest ministers (250 x 4): \$400 other paid non-minister speakers (\$200 x 2): \$600 musicians (12 x 50): \$200 travel & tolls].	T	otal Social Responsibilities	5900	\$	3,350	3,250	-3.0%				
Capital Reserve Fund \$ 11,083 14,907 34.5% Building Reserve Fund \$ 25,465 31,289 22.9% Ministerial Intern Reserve Fund \$ 1,000 1,000 0.0% Sabbatical Fund \$ 600 600 0.0% Total Transfers \$ 38,148 47,796 25.3% Total Expense and Transfers \$ 475,310 \$ 497,110 4.6% DIFFERENCE \$ 0 NOTEs: Note to rincreased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839 . COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].	Tota	al Expense		\$	437,162	\$ 449,314	2.8%				
Capital Reserve Fund \$ 11,083 14,907 34.5% Building Reserve Fund \$ 25,465 31,289 22.9% Ministerial Intern Reserve Fund \$ 1,000 1,000 0.0% Sabbatical Fund \$ 600 600 0.0% Total Transfers \$ 38,148 47,796 25.3% Total Expense and Transfers \$ 475,310 \$ 497,110 4.6% DIFFERENCE \$ 0 NOTEs: Note to rincreased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839 . COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].	Tra	nsfers									
Building Reserve Fund \$ 25,465 31,289 22.9% Ministerial Intern Reserve Fund \$ 1,000 1,000 0.0% Sabbatical Fund \$ 600 600 0.0% Total Transfers \$ 38,148 47,796 25.3% Total Expense and Transfers \$ 475,310 \$ 497,110 4.6% DIFFERENCE \$ 0 NOTEs:	T			\$	11,083	14,907	34.5%				
Ministerial Intern Reserve Fund \$ 1,000 1,000 0,0% Sabbatical Fund \$ 600 600 0,0% Total Transfers \$ 38,148 47,796 25,3% Total Expense and Transfers \$ 475,310 \$ 497,110 4.6% DIFFERENCE \$ 0 NOTES: 1. Music Director increased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839 COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].	Ħ	'		\$			22.9%				
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Total Transfers	Ħ	Sabbatical Fund		\$			0.0%				
Total Expense and Transfers \$ 475,310 \$ 497,110 \$ 4.6% DIFFERENCE \$ 0 NOTES: 1. Music Director increased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839. COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].	Т	otal Transfers		\$							
DIFFERENCE \$ 0 NOTES: 1. Music Director increased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839. COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].	Tota	al Expense and Transfers		\$	475,310	\$ 497,110	4.6%				
NOTES: 1. Music Director increased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839. COLA was applied to annualized current year salary to calculate salary for FY13-14. 2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].		-		Ė							
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2. [Summer: \$1,200 coordinator (twelve Sundays @ \$100); \$1,000 guest ministers (250 x 4); \$400 other paid non-minister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].											
	1. A	1. Music Director increased to 0.30 FTE as of 1/1/13, so FY12-13 salary adjusted to \$15,839. COLA was applied to annualized current year salary to calculate salary for FY13-14.									
[Regular Year: \$1,000 guest ministers (\$250 x 4); \$400 special supplies for services & \$200 travel & tolls]								nister speakers (\$200 x 2); \$600 musicians (12 x 50); \$200 travel & tolls].			
	[]	Regular Year: \$1,000 guest ministers (\$250 x 4)	; \$400 spec	ial s	upplies for se	rvices & \$200 travel &	tolls]				