

|  |              | Draft 2013-2014 Budget   |                         |                                |  |  |
|--|--------------|--------------------------|-------------------------|--------------------------------|--|--|
| Ordinary Income and Expense                  | (Acct. Num.) | Prior Year '12-13 Budget | FC/Board Recommendation | % Difference From Current Year |  | NOTES  |
| <b>Income</b>                                |              |                          |                         |                                |  |  |
| <b>Contribution Income</b>                   | <b>4100</b>  |                          |                         |                                |  |  |
| Back Pledges                                 | 4110         | \$ 19,000                | 15,000                  | -21.1%                         |  | based on analysis of YTD   |
| Collection Plate                             | 4120         | \$ 10,000                | 9,500                   | -5.0%                          |  |  |
| Net Current Year Pledges                     | 4130         | \$ 367,447               | 399,310                 | 8.7%                           |  | (\$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%                           |  |  |
| <b>Total Contribution Income</b>             | <b>4100</b>  | <b>\$ 398,447</b>        | <b>425,810</b>          | <b>6.9%</b>                    |  |  |
| <b>Other Income</b>                          | <b>4200</b>  |                          |                         |                                |  |  |
| Building Classroom Rentals                   | 4210         | \$ 6,000                 | 6,000                   | 0.0%                           |  |  |
| Building Hall Rentals                        | 4215         | \$ 30,000                | 33,500                  | 11.7%                          |  |  |
| Building Rentals - Other                     | 4217         | \$ 1,000                 | 0                       | -100.0%                        |  |  |
| Carryover from prior year                    | 4219         | \$ 14,213                | 0                       | -100.0%                        |  |  |
| Interest Income                              | 4220         | \$ 750                   | 500                     | -33.3%                         |  |  |
| Coffee/bagel income                          | 4240         | \$ 1,300                 | 1,700                   | 30.8%                          |  |  |
| <b>Total Other Income</b>                    | <b>4200</b>  | <b>\$ 53,263</b>         | <b>41,700</b>           | <b>-21.7%</b>                  |  |  |
| <b>Program Income</b>                        | <b>4300</b>  |                          |                         |                                |  |  |
| Net FUN/D Raisers                            | 4320         | \$ 26,000                | 26,000                  | 0.0%                           |  |  |
| RE (Child)                                   | 4340         | \$ 3,600                 | 3,600                   | 0.0%                           |  |  |
| <b>Total Program Income</b>                  | <b>4300</b>  | <b>\$ 29,600</b>         | <b>29,600</b>           | <b>0.0%</b>                    |  |  |
| <b>Total Income</b>                          |              | <b>\$ 481,310</b>        | <b>\$ 497,110</b>       | <b>3.3%</b>                    |  |  |
| <b>Expense</b>                               |              |                          |                         |                                |  |  |
| <b>Non-Ministerial Sal. &amp; Ben.</b>       | <b>5000</b>  |                          |                         |                                |  | NOTE: COLA is 2.45%  |
| Music Director Salary                        | 5010         | \$ 14,399                | 17,702                  | 22.9%                          |  | See NOTE 1 at bottom of spreadsheet  |
| Director Member Services Salary              | 5015         | \$ 42,948                | 44,000                  | 2.4%                           |  | COLA   |
| Office Administrator                         | 5016         | \$ 23,660                | 21,300                  | -10.0%                         |  | 5% increase to approach new salary band. Reduced time from .875 to .75 FTE   |
| Custodian Salary                             | 5025         | \$ 13,845                | 14,544                  | 5.0%                           |  | 5% increase to approach new salary band. .625 FTE  |
| RE Director Salary                           | 5030         | \$ 48,900                | 51,800                  | 5.9%                           |  | COLA + \$1,702 to bring up to new salary band  |
| Sunday Nursery Care                          | 5035         | \$ 2,912                 | 2,400                   | -17.6%                         |  | 2 caregivers x 39 wks/year x 2 hr/wk x \$14/hr; 1 caregiver in summer  |
| Staff Benefits                               | 5042         | \$ 18,566                | 19,332                  | 4.1%                           |  | Health Insurance and Retirement  |
| Music Director Prof. Dev.                    | 5050         | \$ 1,400                 | 0                       | -100.0%                        |  | 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         | \$ 150                   | 150                     | 0.0%                           |  |  |
| Staff Holiday Gifts                          | 5060         | \$ 350                   | 350                     | 0.0%                           |  |  |
| Employer Payroll Taxes                       | 5080         | \$ 11,220                | 12,068                  | 7.6%                           |  |  |
| Hourly Custodian                             | 5260         | X                        | 6,000                   | NA                             |  | \$11 per hour  |
| Workers Comp. & Disability                   | 5090         | \$ 3,702                 | 3,500                   | -5.5%                          |  |  |
| <b>Total Non-Ministerial Sal. &amp; Ben.</b> | <b>5000</b>  | <b>\$ 187,537</b>        | <b>197,962</b>          | <b>5.6%</b>                    |  |  |
| <b>Administration</b>                        | <b>5100</b>  |                          |                         |                                |  |  |
| 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         | \$ 1,000                 | 0                       | -100.0%                        |  |  |
| <b>Total Administration</b>                  | <b>5100</b>  | <b>\$ 29,419</b>         | <b>28,674</b>           | <b>-2.5%</b>                   |  |  |
| <b>Building Maintenance</b>                  | <b>5200</b>  |                          |                         |                                |  |  |
| Buildings & Grounds                          | 5210         | \$ 19,000                | 19,000                  | 0.0%                           |  |  |
| Janitorial Supplies                          | 5230         | \$ 3,000                 | 3,000                   | 0.0%                           |  |  |
| Utilities                                    | 5270         | \$ 19,000                | 17,000                  | -10.5%                         |  |  |
| Insurance                                    | 5470         | \$ 7,250                 | 7,700                   | 6.2%                           |  |  |
| <b>Total Building Maintenance</b>            | <b>5200</b>  | <b>\$ 48,250</b>         | <b>46,700</b>           | <b>-3.2%</b>                   |  |  |

| Ordinary Income and Expense  | (Acct. Num.) | Prior Year '12-13 Budget | FC/Board Recommendation | % Difference From Current Year | NOTES  |
|--|--------------|--------------------------|-------------------------|--------------------------------|--|
| <b>Church &amp; Community</b>  | <b>5300</b>  |                          |                         |                                |  |
| Accessibility Committee  | 5303         | \$ 100                   | 0                       | -100.0%                        |  |
| Small Group Ministry   | 5304         | \$ 100                   | 100                     | 0.0%                           |  |
| Art and Aesthetics   | 5306         | \$ 1,600                 | 0                       | -100.0%                        |  |
| Carbon Neutral Initiative  | 5307         | \$ 1,200                 | 0                       | -100.0%                        |  |
| Board of Trustees  | 5310         | \$ 300                   | 400                     | 33.3%                          |  |
| Stewardship Committee  | 5320         | \$ 400                   | 400                     | 0.0%                           |  |
| Board Training & Development   | 5325         | \$ 700                   | 700                     | 0.0%                           |  |
| Receptions/Appreciations   | 5335         | \$ 350                   | 350                     | 0.0%                           |  |
| Child Care (General)   | 5340         | \$ 400                   | 500                     | 25.0%                          |  |
| Membership Committee   | 5350         | \$ 1,535                 | 1,585                   | 3.3%                           |  |
| Kitchen Fund   | 5355         | \$ 1,200                 | 1,750                   | 45.8%                          | More people at Coffee Hour each Sunday, cookies, lemonade and ice tea during summer months.                            |
| Caring Network   | 5357         | \$ 150                   | 150                     | 0.0%                           |  |
| Joy Library  | 5361         | \$ 450                   | 450                     | 0.0%                           | An additional \$350 is requested from the capital reserve for additional shelving                                      |
| Religious Services Committee   | 5365         | \$ 3,800                 | 5,000                   | 31.6%                          | See NOTE 2 at bottom of spreadsheet  |
| Publicity Committee  | 5370         | \$ 1,700                 | 1,000                   | -41.2%                         |  |
| Music Committee  | 5375         | \$ 4,000                 | 4,100                   | 2.5%                           |  |
| Archives Committee   | 5385         | \$ 100                   | 50                      | -50.0%                         |  |
| PCC  | 5386         | \$ 90                    | 90                      | 0.0%                           |  |
| <b>Total Church &amp; Community</b>  | <b>5300</b>  | <b>\$ 18,175</b>         | <b>16,625</b>           | <b>-8.5%</b>                   |  |
| <b>Denominational Affairs</b>  | <b>5400</b>  |                          |                         |                                |  |
| Partner Church Council   | 5410         | \$ 1,500                 | 1,500                   | 0.0%                           |  |
| SLUUD Dues   | 5420         | \$ 9,624                 | 10,210                  | 6.1%                           | 2.42% of \$421,882 (2012-13 current budget) = \$10,210   |
| UUA Program Fund Dues  | 5430         | \$ 22,620                | 23,160                  | 2.4%                           | 386 members X \$60 per member = \$23,160   |
| Denominational Affairs Subsidy   | 5440         | \$ 2,315                 | 2,500                   | 8.0%                           | SLD, UUA, NYSCU & UULTI  |
| Unirondack Dues  | 5450         | \$ 150                   | 150                     | 0.0%                           |  |
| <b>Total Denominational Affairs</b>  | <b>5400</b>  | <b>\$ 36,209</b>         | <b>37,520</b>           | <b>3.6%</b>                    |  |
| <b>Ministerial Expenses</b>  | <b>5500</b>  |                          |                         |                                | NOTE: The minister package includes housing, salary, retirement, professional expenses, life and disability insurance. |
| Salary/Housing   | 5550         | \$ 85,644                | 87,742                  | 2.4%                           | COLA   |
| Insurance  | 5560         | \$ 5,820                 | 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%                           |  |
| <b>Total Ministerial Expenses</b>  | <b>5500</b>  | <b>\$ 107,272</b>        | <b>113,783</b>          | <b>6.1%</b>                    |  |
| <b>Religious Education</b>   | <b>5800</b>  |                          |                         |                                |  |
| Education  | 5800         | \$ 6,950                 | 4,800                   | -30.9%                         |  |
| <b>Total Religious Education</b>   | <b>5800</b>  | <b>\$ 6,950</b>          | <b>4,800</b>            | <b>-30.9%</b>                  |  |
| <b>Social Responsibilities</b>   | <b>5900</b>  |                          |                         |                                |  |
| Interfaith Impact  | 5910         | \$ 850                   | 850                     | 0.0%                           |  |
| Social Responsibilities Council  | 5920         | \$ 2,500                 | 2,400                   | -4.0%                          |  |
| <b>Total Social Responsibilities</b>   | <b>5900</b>  | <b>\$ 3,350</b>          | <b>3,250</b>            | <b>-3.0%</b>                   |  |
| <b>Total Expense</b>   |              | <b>\$ 437,162</b>        | <b>\$ 449,314</b>       | <b>2.8%</b>                    |  |
| <b>Transfers</b>   |              |                          |                         |                                |  |
| 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%                           |  |
| <b>Total Transfers</b>   |              | <b>\$ 38,148</b>         | <b>47,796</b>           | <b>25.3%</b>                   |  |
| <b>Total Expense and Transfers</b>   |              | <b>\$ 475,310</b>        | <b>\$ 497,110</b>       | <b>4.6%</b>                    |  |
| DIFFERENCE   |              |                          | \$ 0                    |                                |  |
| <b>NOTES:</b>  |              |                          |                         |                                |  |
| 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]. |              |                          |                         |                                |  |
| [Regular Year: \$1,000 guest ministers (\$250 x 4); \$400 special supplies for services & \$200 travel & tolls]  |              |                          |                         |                                |  |