

BoT Approved 2014-2015 Budget -- as of 4/18/14					NOTES
Ordinary Income and Expense	(Acct. Num.)	Prior Year '13-14 Budget	2014-2015 Board Approved Budget	% diff. current year	
<b>Income</b>					
<b>Contribution Income</b>	<b>4100</b>				
Back Pledges	4110	15,000	\$ 13,000	-13.3%	reflects actual experience
Collection Plate	4120	9,500	\$ 8,000	-15.8%	reflects actual experience
Net Current Year Pledges	4130	399,310	\$ 417,000	4.4%	\$429,500 (+7.5%) -5% shrinkage (\$20,500) + \$8,000 new pledges = \$417,000
Other Contributions	4150	2,000	\$ 7,623	281.2%	reflects actual experience, reappropriation of DF \$1623
<b>Total Contribution Income</b>	<b>4100</b>	<b>425,810</b>	<b>\$ 445,623</b>	<b>4.7%</b>	
<b>Other Income</b>	<b>4200</b>				
Net Building Rentals	4215	39,500	\$ 38,000	-3.8%	includes classrooms & halls, rental costs
Interest Income	4220	500	\$ 250	-50.0%	reflects actual experience
Coffee/bagel income	4240	1,700	\$ 1,500	-11.8%	projects fewer bagel Sundays
<b>Total Other Income</b>	<b>4200</b>	<b>41,700</b>	<b>\$ 39,750</b>	<b>-4.7%</b>	
<b>Program Income</b>	<b>4300</b>				
Net FUN/D Raisers	4320	26,000	\$ 30,000	15.4%	reflects actual experience
RE (Child)	4340	3,600	\$ 3,200	-11.1%	reflects actual experience
<b>Total Program Income</b>	<b>4300</b>	<b>29,600</b>	<b>\$ 33,200</b>	<b>12.2%</b>	
<b>Total Income</b>		<b>\$ 497,110</b>	<b>\$ 518,573</b>	<b>4.3%</b>	
<b>Expense</b>					
<b>Non-Ministerial Sal. &amp; Ben.</b>	<b>5000</b>				NOTE: COLA = 1.06%
Music Director Salary	5010	17,702	\$ 18,244	3.1%	COLA +2%
Church Administrator Salary	5015	44,000	\$ 44,466	1.1%	COLA
Office Administrator	5016	21,300	\$ 31,491	47.8%	Salary increase to \$15.14/hr after probationary period. Added Rental Agent duties.
Custodian 1 Salary	5025	14,544	\$ 16,315	12.2%	Salary increase to 12.55 /hr
Custodian 2 Salary	5026	X	\$ 6,526	NA	Salary increase to 12.55 /hr
RE Director Salary	5030	51,800	\$ 54,421	5.1%	COLA +4%
Sunday Nursery Care	5035	2,400	\$ 2,400	0.0%	
Staff Benefits	5042	19,332	\$ 21,584	11.6%	8% retirement + \$9,227 health, no dental
Music Director Prof. Dev.	5050	0	\$ 1,400	NA	Matt has been using Professional Development approximately every other year
Church Administrator Prof. Dev.	5051	1,786	\$ 1,786	0.0%	
Administrative Local Travel	5052	150	\$ 150	0.0%	
RE Director Prof. Dev.	5053	2,880	\$ 3,880	34.7%	
Office Admin. Prof. Dev.	5054	150	\$ 150	0.0%	
Staff Holiday Gifts	5060	350	\$ -	-100.0%	merged into individual compensation packages
Employer Payroll Taxes	5080	12,068	\$ 13,117	8.7%	
Workers Comp. & Disability	5090	3,500	\$ 2,600	-25.7%	reflects reduced state charges
Hourly Custodian	5260	6,000	\$ 300	-95.0%	staffing change see account #s 5025 and 5026
Rental Agent	5285	9,075	\$ -	-100.0%	staffing change -- see account # 5016, Office Administrator above
<b>Total Non-Ministerial Sal. &amp; Ben.</b>	<b>5000</b>	<b>207,037</b>	<b>218,830</b>	<b>5.7%</b>	goal of equitable compensation & benefits

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<b>Administration</b>	<b>5100</b>				
Audit, Banking & Payroll	5140	5,500	\$ 6,200	12.7%	increases in costs for credit card, audit & payroll services
Office Equipment	5150	4,000	\$ 3,320	-17.0%	
Office Supplies	5160	4,000	\$ 3,120	-22.0%	reduced costs due to electronic communications
Postage	5170	2,121	\$ 1,227	-42.1%	reduced costs due to electronic communications
Telecommunications	5280	3,978	\$ 3,374	-15.2%	reflects actual experience
<b>Total Administration</b>	<b>5100</b>	<b>19,599</b>	<b>\$ 17,241</b>	<b>-12.0%</b>	reflects reductions due to communication changes
<b>Building Maintenance</b>	<b>5200</b>				
Buildings & Grounds	5210	19,000	\$ 20,000	5.3%	
Janitorial Supplies	5230	3,000	\$ 3,000	0.0%	
Utilities	5270	17,000	\$ 15,000	-11.8%	solar energy savings and other green efficiencies
Insurance	5470	7,700	\$ 8,650	12.3%	reflects current increases in insurance charges
<b>Total Building Maintenance</b>	<b>5200</b>	<b>46,700</b>	<b>\$ 46,650</b>	<b>-0.1%</b>	
<b>Church &amp; Community</b>	<b>5300</b>				
Small Group Ministry	5304	100	\$ -	-100.0%	
Art and Aesthetics	5306	0	\$ 200	NA	
Board of Trustees	5310	400	\$ 200	-50.0%	
Annual Dinner Subsidy	5315	X	\$ 690	NA	new item
Stewardship Committee	5320	400	\$ 300	-25.0%	
Board Training & Development	5325	700	\$ 350	-50.0%	
Receptions/Appreciations	5335	350	\$ -	-100.0%	will use own designated fund
Child Care (General)	5340	500	\$ 750	50.0%	increase due to new coverage of former Membership Committee costs
Membership Committee	5350	1,585	\$ 1,300	-18.0%	childcare is included in line above
Kitchen Fund	5355	1,750	\$ 1,500	-14.3%	
Caring Network	5357	150	\$ 150	0.0%	
Joy Library	5361	450	\$ 400	-11.1%	
Religious Services Committee	5365	5,000	\$ 5,000	0.0%	
Publicity Committee	5370	1,000	\$ 1,200	20.0%	new initiatives
Music Committee	5375	4,100	\$ 4,100	0.0%	
Archives Committee	5385	50	\$ 75	50.0%	
PCC	5386	90	\$ 90	0.0%	
<b>Total Church &amp; Community</b>	<b>5300</b>	<b>16,625</b>	<b>\$ 16,305</b>	<b>-1.9%</b>	
<b>Denominational Affairs</b>	<b>5400</b>				
Partner Church Council	5410	1,500	\$ 1,500	0.0%	
CRUUNY	5415	X	\$ 500	NA	new item
SLD Dues	5420	10,210	\$ 10,625	4.1%	reflects actual assessment
UUA Program Fund Dues	5430	23,160	\$ 23,220	0.3%	
Denominational Affairs Subsidy	5440	2,500	\$ 2,500	0.0%	SLD Conf, GA, NYSCU & UULTI
Unirondack Dues	5450	150	\$ 150	0.0%	
<b>Total Denominational Affairs</b>	<b>5400</b>	<b>37,520</b>	<b>\$ 38,495</b>	<b>2.6%</b>	

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<b>Ministerial Expenses</b>	<b>5500</b>				
Salary/Housing	5550	87,742	\$ 88,672	1.1%	COLA
Insurance	5560	10,065	\$ 13,329	32.4%	increased cost health ins., no dental, life & disability
Retirement	5565	7,019	\$ 7,094	1.1%	8% of salary
Professional Expenses	5510	8,956	\$ 7,000	-21.8%	reduction balanced by increased health insurance above
<b>Total Ministerial Expenses</b>	<b>5500</b>	<b>113,783</b>	<b>\$ 116,095</b>	<b>2.0%</b>	
<b>Religious Education</b>	<b>5800</b>				
Children & Youth	5800	4,800	\$ 7,250	51.0%	increase due to both adult OWL training and Rite of Passage occurring this year
Lifespan Learning	5810	X	\$ 310	NA	new item
<b>Total Religious Education</b>	<b>5800</b>	<b>4,800</b>	<b>\$ 7,560</b>	<b>57.5%</b>	
<b>Social Responsibilities</b>	<b>5900</b>				
Interfaith Impact	5910	850	\$ 850	0.0%	
Social Responsibilities Council	5920	2,400	\$ 2,400	0.0%	
<b>Total Social Responsibilities</b>	<b>5900</b>	<b>3,250</b>	<b>\$ 3,250</b>	<b>0.0%</b>	
<b>Total Expense</b>		<b>\$ 449,314</b>	<b>\$ 464,426</b>	<b>3.4%</b>	
<b>Transfers</b>					
Capital Reserve Fund		14,907	\$ 15,000	0.6%	
Building Reserve Fund		31,289	\$ 37,547	20.0%	
Ministerial Intern Reserve Fund		1,000	\$ 1,000	0.0%	
Sabbatical Fund		600	\$ 600	0.0%	
<b>Total Transfers</b>		<b>47,796</b>	<b>\$ 54,147</b>	<b>13.3%</b>	
<b>Total Expense and Transfers</b>		<b>\$ 497,110</b>	<b>\$ 518,573</b>	<b>4.3%</b>	
<b>DIFFERENCE</b>			<b>\$ (0)</b>		
					<b>Personnel Committee Notes</b>
					The committee proposes that we pay a fixed dollar amount for health benefits (no dental) based on a mid-range plan (CDPHP Gold 304) and that contribution be 80% for individual and 65% for family coverage.