Approved FY12-13 Budget

	Financial Resource Development				Financial Management & Administration				Marketing, Communications & Technology				Planning & Community Affairs				Total				
	FY11-12 Approved Budget	FY12-13 (Annualized Budget)	Variance	FY 12-13 (10 months Budget to approve)	FY11-12 Approved Budget	FY12-13 (Annualized Budget)	Variance	FY 12-13 (10 months Budget to approve)	FY11-12 Approved Budget	FY12-13 (Annualized Budget)	Variance	FY 12-13 (10 months Budget to approve)	FY11-12 Approved Budget	FY12-13 (Annualized Budget)	Variance	FY 12-13 (10 months Budget to approve)	FY11-12 Approved Budget	FY12-13 (Annualized Budget)	Variance	FY 12-13 (10 months Budget to approve)	
Direct Income																					
Program Income	$ -	$ -		$ -	$ -	$ -		$ -	$ 126,535	$ 106,966	-15%	$ 89,472	$ -	$ -		$ -	$ 126,535	$ 106,966	-15%	$ 89,472	(a)
Sponsorships		$ -		$ -		$ -		$ -	$ -	$ 17,500		$ 17,500	$ -	$ -		$ -	$ -	$ 17,500		$ 17,500	
Administrative Fee	$ -	$ -		$ -	$ 235,333	$ 256,000	9%	$ 213,333	$ -	$ -		$ -	$ -	$ -		$ -	$ 235,333	$ 256,000	9%	$ 213,333	
Investment Income	$ -	$ -		$ -	$ 7,371	$ 6,504	-12%	$ 5,420	$ -	$ -		$ -	$ -	$ -		$ -	$ 7,371	$ 6,504	-12%	$ 5,420	
Tohrner Memorial Fund Income	$ 92,440	$ 85,589	-7%	$ 71,324	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ 92,440	$ 85,589	-7%	$ 71,324	
Special Projects Fund	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ 55,704	$ 38,283	-31%	$ 31,902	$ 55,704	$ 38,283	-31%	$ 31,902	
Total Income	**$ 92,440**	**$ 85,589**	**-7%**	**$ 71,324**	**$ 242,704**	**$ 262,504**	**8%**	**$ 218,753**	**$ 126,535**	**$ 124,466**	**-2%**	**$ 106,972**	**$ 55,704**	**$ 38,283**	**-31%**	**$ 31,902**	**$ 517,383**	**$ 510,842**	**-1%**	**$ 428,952**	
Staff Costs																					
Professional Salaries	$ 205,598	$ 212,933	4%	$ 177,444	$ 117,240	$ 126,897	8%	$ 105,747	$ 86,026	$ 76,322	-11%	$ 63,601	$ 130,191	$ 151,330	16%	$ 126,108	$ 539,054	$ 567,481	5%	$ 472,901	(b)
Administrative Salaries	$ 35,700	$ 36,771	3%	$ 30,643	$ 77,947	$ 101,286	30%	$ 84,405	$ -	$ -		$ -	$ 9,260	$ -	-100%	$ -	$ 122,907	$ 138,057	12%	$ 115,048	(c)
Payroll Taxes	$ 18,459	$ 19,102	3%	$ 15,919	$ 14,932	$ 17,456	17%	$ 14,547	$ 6,581	$ 5,839	-11%	$ 4,865	$ 10,668	$ 11,577	9%	$ 9,647	$ 50,640	$ 53,974	7%	$ 44,978	
Health Insurance	$ 22,807	$ 13,698	-40%	$ 11,415	$ 28,337	$ 17,661	-38%	$ 14,717	$ 4,597	$ 5,155	12%	$ 4,296	$ 12,387	$ 10,103	-18%	$ 8,419	$ 68,129	$ 46,617	-32%	$ 38,847	(d)
Retirement	$ 8,523	$ 8,851	4%	$ 7,376	$ 7,140	$ 7,635	7%	$ 6,363	$ 1,522	$ 1,540	1%	$ 1,284	$ 2,898	$ 5,137	77%	$ 4,281	$ 20,082	$ 23,164	15%	$ 19,303	
Other Employee Benefits	$ 2,000	$ 2,000	0%	$ 1,667	$ 600	$ 600	0%	$ 500	$ -	$ -		$ -	$ -	$ -		$ -	$ 2,600	$ 2,600	0%	$ 2,167	
Mileage Reimbursement	$ 1,200	$ 1,000	-17%	$ 1,000	$ 300	$ 250	-17%	$ 250	$ -			$ -	$ 33	$ 1,000	2930%	$ 1,000	$ 1,533	$ 2,250	47%	$ 2,250	
1099 Contractors	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ 13,566		$ 11,305	$ 2,000	$ 9,958	398%	$ 8,298	$ 2,000	$ 23,524	###	$ 19,603	(e)
Total Staff Costs	**$ 294,288**	**$ 294,355**	**0%**	**$ 245,463**	**$ 246,496**	**$ 271,785**	**10%**	**$ 226,529**	**$ 98,726**	**$ 102,421**	**4%**	**$ 85,351**	**$ 167,437**	**$ 189,104**	**13%**	**$ 157,753**	**$ 806,946**	**$ 857,666**	**6%**	**$ 715,097**	
Operating Costs																					
Staff Development	$ 2,500	$ 5,000	100%	$ 5,000	$ 1,500	$ 2,000	33%	$ 2,000	$ -	$ 1,000		$ 1,000	$ 497	$ 1,000	101%	$ 1,000	$ 4,497	$ 9,000	100%	$ 9,000	(f)
Office Supplies	$ 3,000	$ 3,000	0%	$ 2,500	$ 2,000	$ 2,000	0%	$ 1,667	$ 1,683	$ 1,753	4%	$ 1,461	$ -	$ 600		$ 500	$ 6,683	$ 7,353	10%	$ 6,128	
Postage	$ 4,000	$ 4,500	12%	$ 3,750	$ 4,000	$ 4,000	0%	$ 3,333	$ 14,569	$ 14,569	0%	$ 12,141	$ -	$ 300		$ 250	$ 22,569	$ 23,369	4%	$ 19,474	
Telephone	$ 6,500	$ 4,800	-26%	$ 4,000	$ 4,000	$ 4,200	5%	$ 3,500	$ 1,321	$ 1,800	36%	$ 1,500	$ -	$ 1,200		$ 1,000	$ 11,821	$ 12,000	2%	$ 10,000	
Equipment Contracts	$ -	$ -		$ -	$ -	$ -		$ -	$ 24,111	$ 25,912	7%	$ 21,593	$ -	$ -		$ -	$ 24,111	$ 25,912	7%	$ 21,593	
Advertising Commission	$ -	$ -		$ -	$ -	$ -		$ -	$ 38,010	$ 35,409	-7%	$ 29,508	$ -	$ -		$ -	$ 38,010	$ 35,409	-7%	$ 29,508	(g)
Marketing & Programming	$ -	$ -		$ -	$ -	$ -		$ -	$ 46,815	$ 40,455	-14%	$ 34,929	$ -	$ -		$ -	$ 46,815	$ 40,455	-14%	$ 34,929	
Printing and Publicity	$ -	$ -		$ -	$ -	$ -		$ -	$ 60,727	$ 69,264	14%	$ 57,720	$ -	$ -		$ -	$ 60,727	$ 69,264	14%	$ 57,720	
Annual Meeting	$ -	$ -		$ -	$ -	$ -		$ -	$ 3,000	$ 3,000	0%	$ 3,000	$ -	$ -		$ -	$ 3,000	$ 3,000	0%	$ 3,000	
Missions	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ 1,500		$ 1,500	$ -	$ 8,000		$ 8,000	$ -	$ 9,500		$ 9,500	
Accounting Services	$ -	$ -		$ -	$ 33,000	$ 21,600	-35%	$ 21,600	$ -	$ -		$ -	$ -	$ -		$ -	$ 33,000	$ 21,600	-35%	$ 21,600	(h)
Credit Card fees	$ -	$ -		$ -	$ 5,500	$ 5,500	0%	$ 4,583	$ -	$ -		$ -	$ -	$ -		$ -	$ 5,500	$ 5,500	0%	$ 4,583	
Legal Fees	$ 5,000	$ 5,000	0%	$ 4,167	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ 5,000	$ 5,000	0%	$ 4,167	
Development Expenses	$ -	$ 1,000		$ 1,000	$ -	$ -		$ -	$ -	$ -		$ -	$ 1,500	$ 500	-67%	$ 500	$ 1,500	$ 1,500	0%	$ 1,500	
Insurance (D&O, Umbrella)	$ -	$ -		$ -	$ 5,800	$ 5,800	0%	$ 4,833	$ -	$ -		$ -	$ -	$ -		$ -	$ 5,800	$ 5,800	0%	$ 4,833	
Miscellaneous	$ 700	$ -	-100%	$ -	$ 150	$ -	-100%	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ 850	$ -	###	$ -	
Memberships & Subscriptions	$ 700	$ -	-100%	$ -	$ -	$ -		$ -	$ 5,771	$ 6,000	4%	$ 5,000	$ -	$ -		$ -	$ 6,471	$ 6,000	-7%	$ 5,000	
Total Operating Costs	**$ 22,400**	**$ 23,300**	**4%**	**$ 20,417**	**$ 55,950**	**$ 45,100**	**-19%**	**$ 41,517**	**$ 196,007**	**$ 200,662**	**2%**	**$ 169,352**	**$ 1,997**	**$ 11,600**	**481%**	**$ 11,250**	**$ 276,354**	**$ 280,662**	**2%**	**$ 242,535**	
Total Costs	**$ 316,688**	**$ 317,655**	**0%**	**$ 265,880**	**$ 302,446**	**$ 316,885**	**5%**	**$ 268,046**	**$ 294,733**	**$ 303,084**	**3%**	**$ 254,703**	**$ 169,434**	**$ 200,704**	**18%**	**$ 169,003**	**$ 1,083,300**	**$ 1,138,328**	**5%**	**$ 957,632**	
Total Net Costs	**$ 224,248**	**$ 232,066**	**3%**	**$ 194,555**	**$ 59,742**	**$ 54,381**	**-9%**	**$ 49,293**	**$ 168,198**	**$ 178,618**	**6%**	**$ 147,731**	**$ 113,730**	**$ 162,421**	**43%**	**$ 137,101**	**$ 565,917**	**$ 627,486**	**11%**	**$ 528,680**	

(a) The Observer will go to a monthly newspaper as of 01/01/13
(b) Professional salaries are increased due to the addition of the Planning Director and an Executive Director hired at a higher compensation package than was budgeted for FY2011-12
(c) Addition of the Akiva Business Manager offset by the fee charged to the school
(d) As of 02/01/13 Health Insurance will switch to a one option high deductible plan (Health Savings Account). Monthly single coverage will go from $380.20 to $241.92
(e) Two current employees will be contractors as of 09/01/12. There is no cost of living increase budgeted for FY12-13
(f) Every professional staff person will be attending its main affinity group conference
(g) Due to decreased advertising revenue from the Observer going to a monthly publication
(h) Audit Fees are decreased because of a Campus wide RFP

Budget vs Actuals YTD as of 01/31/13

B

	Financial Resource Development					Financial Management & Administration				
	FY12-13 (YTD Budget)	FY 12-13 (Actuals)	Variance	FY12-13 Annual Budget	FY12-13 Year End Projection	FY12-13 (YTD Budget)	FY 12-13 (Actuals)	Variance	FY12-13 Annual Budget	FY12-13 Year End Projection
Direct Income										
Program Income				$ -		$ -			$ -	
Sponsorships				$ -		$ -			$ -	
Administrative Fee				$ -		$ 106,667	$ 133,827	$ 27,160	$ 213,333	$ 250,000
Investment Income				$ -		$ 2,710	$ 2,041	$ (669)	$ 5,420	$ 5,000
Tohrner Memorial Fund Income	$ 35,662	$ 38,570	$ 2,908	$ 71,324	$ 71,324	$ -			$ -	
Special Projects Fund	$ -			$ -		$ -			$ -	
Total Income	**$ 35,662**	**$ 38,570**	**$ 2,908**	**$ 71,324**	**$ 71,324**	**$ 109,377**	**$ 135,867**	**$ 26,490**	**$ 218,753**	**$ 255,000**
Staff Costs										
Salaries	$ 104,043	$ 104,043	$ (0)	$ 208,087	$ 208,087	$ 95,076	$ 95,284	$ 208	$ 190,152	$ 190,569
Payroll Taxes	$ 7,959	$ 6,594	$ (1,365)	$ 15,919	$ 15,919	$ 7,273	$ 6,039	$ (1,235)	$ 14,547	$ 14,579
Health Insurance	$ 5,708	$ 5,662	$ (45)	$ 11,415	$ 11,415	$ 7,359	$ 7,111	$ (248)	$ 14,717	$ 15,000
Retirement	$ 3,688	$ 2,738	$ (950)	$ 7,376	$ 7,375	$ 3,181	$ 2,494	$ (688)	$ 6,363	$ 5,284
Other Employee Benefits	$ 833	$ 186	$ (647)	$ 1,667	$ 600	$ 250	$ 93	$ (157)	$ 500	$ 300
Mileage Reimbursement	$ 500	$ 105	$ (395)	$ 1,000	$ 1,000	$ 125	$ 316	$ 191	$ 250	$ 700
1099 Contractors	$ -					$ -			$ -	
Total Staff Costs	**$ 122,731**	**$ 119,329**	**$ (3,402)**	**$ 245,463**	**$ 244,396**	**$ 113,265**	**$ 111,336**	**$ (1,928)**	**$ 226,529**	**$ 226,431**
Operating Costs										
Staff Development	$ 2,500	$ 1,838	$ (662)	$ 5,000	$ 5,000	$ 1,000	$ 749	$ (251)	$ 2,000	$ 2,000
Office Supplies	$ 1,250	$ 169	$ (1,081)	$ 2,500	$ 1,500	$ 833	$ 152	$ (681)	$ 1,667	$ 1,000
Postage	$ 1,875	$ 808	$ (1,067)	$ 3,750	$ 2,000	$ 1,667	$ 640	$ (1,027)	$ 3,333	$ 2,000
Telephone	$ 2,000	$ 1,283	$ (717)	$ 4,000	$ 4,000	$ 1,750	$ 1,156	$ (594)	$ 3,500	$ 3,500
Equipment Contracts	$ -			$ -		$ -		$ -	$ -	
Advertising Commission	$ -			$ -		$ -		$ -	$ -	
Marketing & Programming	$ -			$ -		$ -		$ -	$ -	
Printing and Publicity	$ -			$ -		$ -		$ -	$ -	
Annual Meeting	$ -			$ -		$ -		$ -	$ -	
Missions	$ -			$ -		$ -		$ -	$ -	
Accounting Services	$ -			$ -		$ 10,800	$ 9,474	$ (1,326)	$ 21,600	$ 21,600
Credit Card fees	$ -			$ -		$ 2,292	$ 2,508	$ 216	$ 4,583	$ 4,500
Legal Fees	$ 2,083		$ (2,083)	$ 4,167	$ -	$ -		$ -	$ -	
Development Expenses	$ 500	$ 1,928	$ 1,428	$ 1,000	$ 3,500	$ -	$ 100	$ 100	$ -	
Insurance (D&O, Umbrella)	$ -			$ -		$ 2,417	$ 2,264	$ (152)	$ 4,833	$ 4,529
Miscellaneous	$ -			$ -		$ -		$ -	$ -	
Memberships & Subscriptions	$ -			$ -		$ -		$ -	$ -	
Total Operating Costs	**$ 10,208**	**$ 6,027**	**$ (4,182)**	**$ 20,417**	**$ 16,000**	**$ 20,758**	**$ 17,044**	**$ (3,714)**	**$ 41,517**	**$ 39,129**
Total Costs	**$ 132,940**	**$ 125,356**	**$ (7,584)**	**$ 265,880**	**$ 260,396**	**$ 134,023**	**$ 128,381**	**$ (5,642)**	**$ 268,046**	**$ 265,560**
Total Net Costs	**$ 97,278**	**$ 86,786**	**$ (10,492)**	**$ 194,555**	**$ 189,072**	**$ 24,646**	**$ (7,486)**	**$ (32,133)**	**$ 49,293**	**$ 10,560**

	Marketing, Communications & Technology					Planning & Community Affairs				
	FY12-13 (YTD Budget)	FY 12-13 (Actuals)	Variance	FY12-13 Annual Budget	FY12-13 Year End Projection	FY12-13 (YTD Budget)	FY 12-13 (Actuals)	Variance	FY12-13 Annual Budget	FY12-13 Year End Projection
Direct Income										
Program Income	$ 44,736	$ 42,966	$ (1,770)	$ 89,472	$ 87,500	$ -			$ -	
Sponsorships	$ 8,750	$ 10,000	$ 1,250	$ 17,500	$ 15,000	$ -			$ -	
Administrative Fee	$ -			$ -		$ -			$ -	
Investment Income	$ -			$ -		$ -			$ -	
Tohrner Memorial Fund Income	$ -			$ -		$ -			$ -	
Special Projects Fund	$ -			$ -		$ 15,951	$ 16,803	$ 852	$ 31,902	$ 31,902
Total Income	**$ 53,486**	**$ 52,966**	**$ (520)**	**$ 106,972**	**$ 102,500**	**$ 15,951**	**$ 16,803**	**$ 852**	**$ 31,902**	**$ 31,902**
Staff Costs										
Salaries	$ 31,801	$ 32,318	$ 517	$ 63,601	$ 64,635	$ 63,054	$ 64,791	$ 1,737	$ 126,108	$ 129,583
Payroll Taxes	$ 2,433	$ 2,048	$ (385)	$ 4,865	$ 4,096	$ 4,824	$ 4,118	$ (705)	$ 9,647	$ 8,237
Health Insurance	$ 2,148	$ 1,754	$ (394)	$ 4,296	$ 4,000	$ 4,209	$ 770	$ (3,439)	$ 8,419	$ 2,000
Retirement	$ 642	$ 240	$ (402)	$ 1,284	$ 601	$ 2,140	$ 584	$ (1,556)	$ 4,281	$ 1,785
Other Employee Benefits	$ -		$ -	$ -		$ -		$ -	$ -	
Mileage Reimbursement	$ -		$ -	$ -		$ 500	$ 78	$ (422)	$ 1,000	$ 500
1099 Contractors	$ 5,652		$ (5,652)	$ 11,305	$ -	$ 4,149	$ 3,319	$ (830)	$ 8,298	$ 8,298
Total Staff Costs	**$ 42,676**	**$ 36,360**	**$(6,315)**	**$ 85,351**	**$ 73,332**	**$ 78,877**	**$ 73,662**	**$ (5,215)**	**$ 157,753**	**$ 150,403**
Operating Costs										
Staff Development	$ 500		$ (500)	$ 1,000	$ 500	$ 500	$ 1,834	$ 1,334	$ 1,000	$ 2,500
Office Supplies	$ 731	$ 1,285	$ 555	$ 1,461	$ 2,000	$ 250	$ 169	$ (81)	$ 500	$ 500
Postage	$ 6,070	$ 4,965	$ (1,106)	$ 12,141	$ 12,000	$ 125	$ 440	$ 315	$ 250	$ 1,000
Telephone	$ 750	$ 397	$ (353)	$ 1,500	$ 1,500	$ 500	$ 795	$ 295	$ 1,000	$ 1,500
Equipment Contracts	$ 10,797	$ 7,753	$ (3,043)	$ 21,593	$ 20,000	$ -		$ -	$ -	
Advertising Commission	$ 14,754	$ 10,657	$ (4,096)	$ 29,508	$ 27,000	$ -		$ -	$ -	
Marketing & Programming	$ 17,465	$ 21,783	$ 4,319	$ 34,929	$ 43,000	$ -		$ -	$ -	
Printing and Publicity	$ 28,860	$ 33,725	$ 4,864	$ 57,720	$ 57,720	$ -		$ -	$ -	
Annual Meeting	$ 1,500	$ 7,350	$ 5,850	$ 3,000	$ 10,000	$ -		$ -	$ -	
Missions	$ 750	$ 283	$ (467)	$ 1,500	$ 500	$ 4,000		$ (4,000)	$ 8,000	$ 8,000
Accounting Services	$ -		$ -	$ -		$ -		$ -	$ -	
Credit Card fees	$ -		$ -	$ -		$ -		$ -	$ -	
Legal Fees	$ -		$ -	$ -		$ -		$ -	$ -	
Development Expenses	$ -		$ -	$ -		$ 250	$ 260	$ 10	$ 500	$ 500
Insurance (D&O, Umbrella)	$ -		$ -	$ -		$ -		$ -	$ -	
Miscellaneous	$ -		$ -	$ -		$ -		$ -	$ -	
Memberships & Subscriptions	$ 2,500	$ 2,225	$ (275)	$ 5,000	$ 5,000	$ -		$ -	$ -	
Total Operating Costs	**$ 84,676**	**$ 90,424**	**$ 5,748**	**$ 169,352**	**$ 179,220**	**$ 5,625**	**$ 3,497**	**$ (2,128)**	**$ 11,250**	**$ 14,000**
Total Costs	**$ 127,352**	**$ 126,784**	**$ (567)**	**$ 254,703**	**$ 252,552**	**$ 84,502**	**$ 77,159**	**$ (7,342)**	**$ 169,003**	**$ 164,403**
Total Net Costs	**$ 73,866**	**$ 73,819**	**$ (47)**	**$ 147,731**	**$ 150,052**	**$ 68,550**	**$ 60,356**	**$ (8,194)**	**$ 137,101**	**$ 132,501**

	Total				
	FY12-13 (YTD Budget)	FY 12-13 (Actuals)	Variance	FY12-13 Annual Budget	FY12-13 Year End Projection
Direct Income					
Program Income	$ 44,736	$ 42,966	$ (1,770)	$ 89,472	$ 87,500
Sponsorships	$ 8,750	$ 10,000	$ 1,250	$ 17,500	$ 15,000
Administrative Fee	$ 106,667	$ 133,827	$ 27,160	$ 213,333	$ 250,000
Investment Income	$ 2,710	$ 2,041	$ (669)	$ 5,420	$ 5,000
Tohrner Memorial Fund Income	$ 35,662	$ 38,570	$ 2,908	$ 71,324	$ 71,324
Special Projects Fund	$ 15,951	$ 16,803	$ 852	$ 31,902	$ 31,902
Total Income	**$ 214,476**	**$ 244,206**	**$ 29,730**	**$ 428,952**	**$ 460,726**
Staff Costs					
Salaries	$ 293,974	$ 296,437	$ 2,462	$ 587,948	$ 592,873
Payroll Taxes	$ 22,489	$ 18,799	$ (3,690)	$ 44,978	$ 42,830
Health Insurance	$ 19,424	$ 15,297	$ (4,126)	$ 38,847	$ 32,415
Retirement	$ 9,652	$ 6,056	$ (3,595)	$ 19,303	$ 15,045
Other Employee Benefits	$ 1,083	$ 280	$ (804)	$ 2,167	$ 900
Mileage Reimbursement	$ 1,125	$ 499	$ (626)	$ 2,250	$ 2,200
1099 Contractors	$ 9,802	$ 3,319	$ (6,482)	$ 19,603	$ 8,298
Total Staff Costs	**$ 357,548**	**$ 340,688**	**$ (16,861)**	**$ 715,097**	**$ 694,562**
Operating Costs					
Staff Development	$ 4,500	$ 4,421	$ (79)	$ 9,000	$ 10,000
Office Supplies	$ 3,064	$ 1,776	$ (1,288)	$ 6,128	$ 5,000
Postage	$ 9,737	$ 6,853	$ (2,884)	$ 19,474	$ 17,000
Telephone	$ 5,000	$ 3,631	$ (1,369)	$ 10,000	$ 10,500
Equipment Contracts	$ 10,797	$ 7,753	$ (3,043)	$ 21,593	$ 20,000
Advertising Commission	$ 14,754	$ 10,657	$ (4,096)	$ 29,508	$ 27,000
Marketing & Programming	$ 17,465	$ 21,783	$ 4,319	$ 34,929	$ 43,000
Printing and Publicity	$ 28,860	$ 33,725	$ 4,864	$ 57,720	$ 57,720
Annual Meeting	$ 1,500	$ 7,350	$ 5,850	$ 3,000	$ 10,000
Missions	$ 4,750	$ 283	$ (4,467)	$ 9,500	$ 8,500
Accounting Services	$ 10,800	$ 9,474	$ (1,326)	$ 21,600	$ 21,600
Credit Card fees	$ 2,292	$ 2,508	$ 216	$ 4,583	$ 4,500
Legal Fees	$ 2,083	$ -	$ (2,083)	$ 4,167	$ -
Development Expenses	$ 750	$ 2,288	$ 1,538	$ 1,500	$ 4,000
Insurance (D&O, Umbrella)	$ 2,417	$ 2,264	$ (152)	$ 4,833	$ 4,529
Miscellaneous	$ -	$ -	$ -	$ -	$ -
Memberships & Subscriptions	$ 2,500	$ 2,225	$ (275)	$ 5,000	$ 5,000
Total Operating Costs	**$ 121,268**	**$ 116,992**	**$ (4,275)**	**$ 242,535**	**$ 248,349**
Total Costs	**$ 478,816**	**$ 457,680**	**$ (21,136)**	**$ 957,632**	**$ 942,911**
Total Net Costs	**$ 264,340**	**$ 213,474**	**$ (50,866)**	**$ 528,680**	**$ 482,185**

Summary Budget Proposal for FY13-14 as of 03/06/13

C

	Financial Resource Development			Financial Management & Administration			Marketing, Communications & Technology			Planning & Community Affairs			Total		
	FY12-13 (Annualized Budget)	FY 13-14 (Budget to approve)	Variance	FY12-13 (Annualized Budget)	FY 13-14 (Budget to approve)	Variance	FY12-13 (Annualized Budget)	FY 13-14 (Budget to approve)	Variance	FY12-13 (Annualized Budget)	FY 13-14 (Budget to approve)	Variance	FY12-13 (Annualized Budget)	FY 13-14 (Budget to approve)	Variance
Direct Income															
Observer Income	$ -			$ -			$ 106,966	$ 110,000	3%	$ -			$ 106,966	$ 110,000	3%
Sponsorships	$ -			$ -			$ 17,500	$ 15,000	-14%	$ -			$ 17,500	$ 15,000	-14%
Administrative Fee (a)	$ -			$ 256,000	$ 283,176	11%	$ -			$ -			$ 256,000	$ 283,176	11%
Investment Income	$ -			$ 6,504	$ 5,000	-23%	$ -			$ -			$ 6,504	$ 5,000	-23%
Tohrner Memorial Fund Income (b)	$ 85,589	$ 88,396	3%	$ -			$ -			$ 0	$ 4,500	100%	$ 85,589	$ 92,896	9%
Special Projects Fund				$ -			$ -			$ 38,283	$ 40,097	5%	$ 38,283	$ 40,097	5%
Total Income	**$ 85,589**	**$ 88,396**	**3%**	**$ 262,504**	**$ 288,176**	**10%**	**$ 124,466**	**$ 125,000**	**0%**	**$ 38,283**	**$ 44,597**	**16%**	**$ 510,842**	**$ 546,169**	**7%**
Staff Costs															
Professional Salaries	$ 212,933	$ 217,281	2%	$ 126,897	$ 128,000	1%	$ 76,322	$ 76,211	0%	$ 151,330	$ 155,308	3%	$ 567,481	$ 576,800	2%
Administrative Salaries	$ 36,771	$ 37,874	3%	$ 101,286	$ 124,409	23%	$ -			$ -			$ 138,057	$ 162,284	18%
Payroll Taxes	$ 19,102	$ 19,519	2%	$ 17,456	$ 19,309	11%	$ 5,839	$ 5,830	0%	$ 11,577	$ 11,881	3%	$ 53,974	$ 56,540	5%
Health Insurance (c.)	$ 13,698	$ 13,159	-4%	$ 17,661	$ 22,411	27%	$ 5,155	$ 3,230	-37%	$ 10,103	$ 7,978	-21%	$ 46,617	$ 46,778	0%
Retirement (d)	$ 8,851	$ 12,758	44%	$ 7,635	$ 10,120	33%	$ 1,540	$ 1,108	-28%	$ 5,137	$ 7,043	37%	$ 23,164	$ 31,029	34%
Other Employee Benefits	$ 2,000	$ 2,000	0%	$ 600	$ 600	0%	$ -						$ 2,600	$ 2,600	0%
Mileage Reimbursement	$ 1,000	$ 1,000	0%	$ 250	$ 500	100%				$ 1,000	$ 1,000	0%	$ 2,250	$ 2,500	11%
1099 Contractors (e.)	$ -			$ -			$ 13,566	$ -	-100%	$ 9,958	$ 10,256	3%	$ 23,524	$ 10,256	-56%
Total Staff Costs	**$ 294,355**	**$ 303,591**	**3%**	**$ 271,785**	**$ 305,350**	**12%**	**$ 102,421**	**$ 86,379**	**-16%**	**$ 189,104**	**$ 193,467**	**2%**	**$ 857,666**	**$ 888,787**	**4%**
Operating Costs															
Staff Development (f)	$ 5,000	$ 5,000	0%	$ 2,000	$ 2,000	0%	$ 1,000	$ 1,000	0%	$ 1,000	$ 2,000	100%	$ 9,000	$ 10,000	11%
Office Supplies	$ 3,000	$ 2,000	-33%	$ 2,000	$ 2,000	0%	$ 1,753	$ 2,000	14%	$ 600	$ 600	0%	$ 7,353	$ 6,600	-10%
Postage	$ 4,500	$ 3,500	-22%	$ 4,000	$ 3,000	-25%	$ 14,569	$ 15,000	3%	$ 300	$ 1,000	233%	$ 23,369	$ 22,500	-4%
Telephone	$ 4,800	$ 4,800	0%	$ 4,200	$ 4,200	0%	$ 1,800	$ 1,800	0%	$ 1,200	$ 1,500	25%	$ 12,000	$ 12,300	3%
Equipment & Data Management Contracts & Fees	$ -			$ -			$ 25,912	$ 26,000	0%	$ -			$ 25,912	$ 26,000	0%
Advertising Commission	$ -			$ -			$ 35,409	$ 36,000	2%	$ -			$ 35,409	$ 36,000	2%
Marketing & Programming (g)	$ -			$ -			$ 40,455	$ 41,000	1%	$ -			$ 40,455	$ 41,000	1%
Printing and Publicity	$ -			$ -			$ 69,264	$ 70,000	1%	$ -			$ 69,264	$ 70,000	1%
Annual Meeting	$ -			$ -			$ 3,000	$ 3,000	0%	$ -			$ 3,000	$ 3,000	0%
Missions	$ -			$ -			$ 1,500		-100%	$ 8,000	$ 15,000	88%	$ 9,500	$ 15,000	58%
Accounting Services	$ -			$ 21,600	$ 22,400	4%	$ -			$ -			$ 21,600	$ 22,400	4%
Credit Card Processing Fees	$ -			$ 5,500	$ 5,500	0%	$ -			$ -			$ 5,500	$ 5,500	0%
Legal Fees	$ 5,000	$ 5,000	0%	$ -			$ -			$ -			$ 5,000	$ 5,000	0%
Development Expenses (Meetings, Solicitations)	$ 1,000	$ 3,000		$ -			$ -			$ 500	$ 1,000	100%	$ 1,500	$ 4,000	167%
Insurance (D&O, Umbrella)	$ -			$ 5,800	$ 6,380	10%	$ -			$ -			$ 5,800	$ 6,380	10%
Memberships & Subscriptions	$ -			$ -			$ 6,000	$ 6,000	0%	$ -			$ 6,000	$ 6,000	0%
Total Operating Costs	**$ 23,300**	**$ 23,300**	**0%**	**$ 45,100**	**$ 45,480**	**1%**	**$ 200,662**	**$ 201,800**	**1%**	**$ 11,600**	**$ 21,100**	**82%**	**$ 280,662**	**$ 291,680**	**4%**
Total Costs	**$ 317,655**	**$ 326,891**	**3%**	**$ 316,885**	**$ 350,830**	**11%**	**$ 303,084**	**$ 288,179**	**-5%**	**$ 200,704**	**$ 214,567**	**7%**	**$ 1,138,328**	**$ 1,180,467**	**4%**
Total Net Costs	**$ 232,066**	**$ 238,495**	**3%**	**$ 54,381**	**$ 62,654**	**15%**	**$ 178,618**	**$ 163,179**	**-9%**	**$ 162,421**	**$ 169,970**	**5%**	**$ 627,486**	**$ 634,298**	**1%**

(a) Fee charged to funds held at the Jewish Foundation (0.25-1%), and to Akiva School for its financial management ($32,550)
(b) The Foundation Development position is endowed through the income generated by the Tohrner Memorial Fund
(c.) The Federation offers a high deductible health coverage plan to all employees working more than 30 hours a week. Not all eligible employees take that coverage.
The high amount on that coverage is $50,781 (budgeted), the low is $29,565
(d) The Federation offers a 403(b) retirement plan with a 3% match to its qualifying employees after one year of employment. The budgeted high is $33,875 and the low is $22,719 provided that the committee approves an increase from 3% to 5%.
(e.) Cost of maintaining and servicing the archives
(f) Staff is encouraged to attend its main professional conference
(g) This line represents the cost of all main Fundraising events (actuals through 02/28 $24,000) were, such as the World's Fair, Bonim Dinner, Lion of Judah and Pomegranate events, etc… But also the cost of JFNA's marketing services (actuals through 02/28 $10,000)

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%age of salaries allocated per department		Full Time Equivalent	Financial Resource Development	Finance, Management & Administration	Marketing & Technology	Planning & Community Affairs	Total
Mark Freedman	Executive Director	1.0	40%	40%		20%	100%
	Controller/Chief Financial Officer	1.0		100%			100%
Naomi Sedek	Campaign Director	1.0	100%				100%
Risa Herzog	Foundation Development Director	1.0	100%				100%
Susan Pankowsky	Campaign Assistant	1.0	100%				100%
Barbara Schwarcz	Event Planner	0.5			90%	10%	100%
Carolyn Benick	Administrative Assistant	1.0		100%			100%
Heath Hinson	Accounting Associate	1.0		100%			100%
Toni Caldwell	Akiva Business Manager	1.0		100%			100%
Abbie Wolf	Community Relations Director	1.0				100%	100%
Kathy Carlson	Observer Editor	0.5			100%		100%
Allen Cummings	IT Director	0.5			100%		100%
Harriet Schiftan	Planning Director	1.0				100%	100%
	Total	**11.5**	**34%**	**34%**	**10%**	**22%**	**100%**