

# First Church in Cambridge, Congregational Statement of Operating Activities vs. Budget

10/23/2023

January through December 2023

9

5.0% salaried

5.0% hourly

THIRD DRAFT

	2023 Budget	YTD 2023	projected 2023	2024 budget	Notes
157	<b>Income</b>				
158	<b>CONTRIBUTIONS</b>				
159	Pledges & Gifts	705,000	475,895	705,000	726,000 3% increase
160	Restricted Gifts (Capital Fund)	11,250	55,525	55,525	55,525
161	Special offering	-	-	-	- in & out through M&SJ
162	Sunday Offering - AM	7,600	8,231	10,534	11,000 Sunday cash giving
163	<b>Total CONTRIBUTIONS</b>	<b>723,850</b>	<b>539,651</b>	<b>771,059</b>	<b>792,525</b>
164	<b>DONATIONS FOR USE OF PROPERTY</b>	150,000	120,356	166,251	176,500
165	<b>EVENT INCOME</b>	20	167	167	Amazon Smile ended
166	<b>GRANT INCOME</b>	10,000	7,500	2,500	2,500 Creative Callings '23-'24
167	<b>INVESTMENT RETURN</b>				
168	Bank Interest	25	6,319	6,385	240
169	<b>Total INVESTMENT RETURN</b>	25	6,319	6,385	240
170	Transfer for Shelter Admin Support	65,603	42,403	64,037	65,529
171	<b>TRANSFER FROM ENDOWMENT</b>	33,000	24,750	33,000	38,000 per UPMIFA formula
172	<b>TRANSFER FROM INVESTMENTS</b>	99,000	74,250	99,000	89,000 4% draw, less above
173	<b>Total Income</b>	<b>1,081,498</b>	<b>815,396</b>	<b>1,142,399</b>	<b>1,164,294</b> 1.9%
174					
175	<b>Total income, less designated missions</b>	<b>994,645</b>	<b>709,968</b>	<b>1,020,337</b>	<b>1,040,740</b> for calculation of Missions 10%
176	<b>Expense</b>	10%	10%	10%	10%
177	<b>UNITED CHURCH OF CHRIST</b>				
178	Conference Attendance				SNEUCC annual meeting
179	MBA Fellowship Dues	1,300		1,300	1,300
180	UCC Proportional Giving	44,500	22,250	43,200	48,700 4.8%
181	<b>Total UNITED CHURCH OF CHRIST</b>	<b>45,800</b>	<b>22,250</b>	<b>44,500</b>	<b>50,000</b>
182	<b>MISSIONS</b>				
183	City Mission Society	2,000			
184	Coop Metropolitan Ministries	2,000	2,500	2,000	2,000
185	Environmental	1,000		1,000	1,000
186	First Church Shelter	10,000	7,500	10,000	10,000
187	Friday Café	10,000	7,500	10,000	10,000
188	Greater Boston Interfaith Org.	8,500	4,250	8,500	9,000 1% of 90% of line 176
189	Latin American Ministry	3,600	2,700	3,600	3,600
190	International	2,000	4,000	4,000	2,000
191	Neighbors				1,000
192	Outdoor Church	2,000			
193	Refugee Immigration Ministry		2,000	2,000	2,000
194	Reparations	5,000	5,000	5,000	5,000
195	Special offering disbursement	-	-	-	in and out
196	Discretionary	7,565	4,147	11,434	8,474 to balance to 10%
197	<b>Total MISSIONS</b>	<b>53,665</b>	<b>39,597</b>	<b>57,534</b>	<b>54,074</b>

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198	<b>ADMINISTRATION</b>				
199	Director of Operations	79,267	59,366	79,155	83,532
200	Office Assistant	11,638	8,689	11,585	12,312 12 hrs/wk
201	less Finance time	(5,819)	(4,404)	(5,872)	(6,156) 50% Finance
202	Equipment & software	3,000	4,879	5,166	4,500
203	Internet & Phone service	5,500	6,687	7,801	7,800 includes Zoom from 214
204	Miscellaneous	75	312	312	111
205	Office Supplies	750	165	220	500
206	Postage	300	386	514	600
207	Printing & Reproduction	7,500	7,409	9,879	9,500
208	Welcoming & Hospitality	100	103	103	100
209	<b>Total ADMINISTRATION</b>	<b>102,311</b>	<b>83,593</b>	<b>108,864</b>	<b>112,799</b>
210	<b>ARTS &amp; COMMUNICATIONS</b>				
211	Archives	256	256	256	256
212	Communications Consultant	3,000	283	3,283	3,000 calendar software upgrade
213	Livestreaming	1,700	782	1,182	1,200
214	Publicity		387	387	150
215	Sanctuary Technology	500	444	500	500
216	Tech Associate	5,856	3,678	5,032	5,465 54 services
217	Website	3,000	2,600	2,600	3,000 hosting
218	<b>Total ARTS &amp; COMMUNICATIONS</b>	<b>14,312</b>	<b>8,430</b>	<b>13,240</b>	<b>13,571</b>
219	<b>BUILDINGS &amp; GROUNDS</b>				
220	Facilities Manager	32,983	26,197	34,930	61,251 increase to full-time
221	Sextons	134,199	91,612	122,149	101,419 decrease from 94 to 67 hours
222	Equipment & supplies	6,000	4,858	6,477	8,000
223	Grounds	3,000	1,400	3,000	3,100
224	Insurance	50,000	41,093	57,786	61,000 increase \$6k for cockerel
225	Parsonage				
226	Electricity	1,600	1,099	1,466	1,600
227	Fuel	6,000	3,829	5,370	6,200
228	Maintenance	3,000	3,918	4,877	4,000 '23 incl major plumbing repair
229	Water	700	579	772	700
230	<b>Total Parsonage</b>	<b>11,300</b>	<b>9,426</b>	<b>12,485</b>	<b>12,500</b>
231	Protective Service	9,500	8,190	9,500	9,500
232	Sanctuary				
233	Electricity	27,000	18,794	24,695	24,700
234	Gas	17,000	11,311	18,239	17,500
235	Maintenance	19,000	7,059	9,412	9,500 3% over '23 projected
236	Water	8,000	6,408	8,544	8,400
237	<b>Total Sanctuary</b>	<b>71,000</b>	<b>43,571</b>	<b>60,889</b>	<b>60,100</b>
238	Snow Removal	3,500	2,650	2,650	3,000
239	Trash & Recycling Removal	4,000	3,224	4,299	4,300
240	<b>Total BUILDINGS &amp; GROUNDS</b>	<b>325,482</b>	<b>232,220</b>	<b>314,165</b>	<b>324,170</b>

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241	<b>CHRISTIAN FORMATION</b>				
242	Adult Formation	750	806	806	1,000
243	Children's Formation	1,000	685	1,000	1,000
244	Multigenerational Formation	700	429	700	700
245	Nursery Attendants	6,800	2,964	5,695	6,712
246	Professional Development		1,000	1,000	
247	Retreats	4,000	3,600	3,600	4,000
248	Supplies	600	320	600	500
249	Young Adults	600	440	600	600
250	Youth Formation	1,500	1,298	1,500	1,500
251	<b>Total CHRISTIAN FORMATION</b>	<b>15,950</b>	<b>11,542</b>	<b>15,502</b>	<b>16,012</b>
252	<b>DEACONS</b>				
253	Deacons' Fund Expense	2,000	1,000	2,000	3,000 funded by Endowment above
254	Dir. Creative Worship Arts	70,554	52,916	70,554	76,932 0.75 FTE
255	Fall Staffing	15,000			26,300 Jun-Dec '24
256	Guest Preachers	300			300
257	In-Care Assistance			-	no students currently in care
258	Ministerial Interns	3,750		3,000	3,000 Field Ed / Work Study
259	less Friday Café	(750)			
260	Transitional Minister to 8/31	64,920	66,986	66,986	
261	less Finance time	(17,742)	(11,361)	(11,361)	
262	Minister for Racial Justice	5,000			
263	Min of Street Outreach	52,204	39,153	52,204	55,126
264	funded by Friday Café	(52,204)	(39,153)	(52,204)	(55,126)
265	Pastoral Associates		600	15,600	16,200
266	Poet in Residence	500		500	500
267	Senior Minister	108,552	80,862	108,552	116,112
268	Worship expense -- Add'l	3,000	2,250	3,000	3,000 NightSong
269	Worship Flowers	1,500	415	1,500	1,500
270	Worship supplies	800	148	450	800
271	<b>Total DEACONS</b>	<b>257,385</b>	<b>193,815</b>	<b>260,781</b>	<b>247,644</b>
272	<b>EXECUTIVE COUNCIL</b>				
273	Staff Training		74	74	300 First Aid training every 2 yrs
274	<b>Total EXECUTIVE COUNCIL</b>	<b>-</b>	<b>74</b>	<b>74</b>	<b>300</b>
275	<b>FELLOWSHIP</b>				
276	Events	10,000	4,953	8,000	10,000 budget same as '23
277	Committee Hospitality	2,000	1,530	2,000	2,000 budget same as '23
278	<b>Total FELLOWSHIP</b>	<b>12,000</b>	<b>6,484</b>	<b>10,000</b>	<b>12,000</b>

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279	<b>FINANCE</b>				
280	Min Stewardship & Finance	65,100	44,528	66,148	68,615 incl. shelter 25% (line 170)
281	Audit	12,000	12,500	12,500	12,500 incl. shelter 50% (line 170)
282	Bank Services	2,500	1,706	2,275	2,600
283	Finance Assistant	5,819	4,404	5,872	6,156 6 hrs/wk
284	Finance Associate	17,740	11,918	17,740	17,276 10 hrs/wk
285	from Sabbatical Reserve	(2,782)			
286	Software subscriptions	1,500	2,213	2,951	3,250 QB increasing by \$750/yr
287	Stewardship		65	65	100
288	Supplies	150	107	143	100
289	<b>Total FINANCE</b>	<b>102,027</b>	<b>77,441</b>	<b>107,693</b>	<b>110,597</b> \$28k shelter offset by line 170
290	<b>GENERAL</b>				
291	FICA/MC - all employees	25,665	17,835	23,780	29,320 7.65% of wages, incl PAs
292	MA PFML Tax	1,444	1,126	1,501	1,883 0.312% of wages
293	Workers' Compensation Insurance	6,600	5,191	8,049	8,500 3.12% maint; 0.64% others
294	<b>Total GENERAL</b>	<b>33,709</b>	<b>24,152</b>	<b>33,330</b>	<b>39,703</b>
295	<b>MUSIC</b>				
296	Music Director	50,169	37,627	50,169	52,874
297	Choral Acquisitions	500		500	500
298	Choral Scholars				2,400 12 Sundays
299	Instrumentalists / Soloists	3,700	4,550	4,850	5,100 8 subs, Easter, \$2300 others
300	Maintenance	500	538	538	500
301	Music Licenses & Fees	408	430	430	425
302	<b>Total MUSIC</b>	<b>55,277</b>	<b>43,145</b>	<b>56,488</b>	<b>61,799</b>
303	<b>Total Expense</b>	<b>1,017,918</b>	<b>742,743</b>	<b>1,022,169</b>	<b>1,042,669</b>
304	<b>Surplus / (deficit) before Transfers</b>	<b>63,580</b>	<b>72,653</b>	<b>120,230</b>	<b>121,625</b>
305	<b>Transfers</b>				
306	Transfer to Capital Reserve	60,000	45,000	60,000	60,000 38k tower + 24k Boiler -19k CHC + \$5k keycard
307	Transfer to IT Reserve	3,600	2,700	3,600	3,600
308	Transfer to Sabbatical Accrual	(783)	1,500	2,000	2,500
309	Loan principal payments	37,525	26,327	35,709	45,725
310	Loan Interest Expense	18,000	15,317	19,817	9,800
311	<b>Total Transfers</b>	<b>118,342</b>	<b>90,844</b>	<b>121,125</b>	<b>121,625</b>
312	<b>Total Expenses &amp; Net Transfers</b>	<b>1,136,260</b>	<b>833,587</b>	<b>1,143,294</b>	<b>1,164,294</b>
313	<b>COVID-19 Assistance</b>				
314	Employee Retention Credit	57,545	57,545	57,545	
315	<b>Total COVID-19 Assistance</b>	<b>57,545</b>	<b>57,545</b>	<b>57,545</b>	
316	<b>Net increase / (decrease) in Net Assets</b>	<b>2,783</b>	<b>39,354</b>	<b>56,649</b>	<b>0</b>