

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

PRELIMINARY

1/26/2025

January through December 2024

2.35% COLA

	2024 Budget	Preliminary 2024	2025 budget	Notes	
152	<b>Income</b>				
153	<b>BEQUESTS</b>				
154	<b>CONTRIBUTIONS</b>				
155	Pledges & Gifts	726,000	610,775	671,000	Pledge goal - amended
156	Restricted Gifts (Capital Fund)	55,525	55,525	29,745	2025 P/R
157	Special offering	-	-	-	in & out through M&SJ
158	Sunday Offering - AM	11,000	11,510	11,100	Sunday cash giving
159	<b>Total CONTRIBUTIONS</b>	<b>792,525</b>	<b>677,811</b>	<b>711,845</b>	
160	<b>DONATIONS FOR USE OF PROPERTY</b>	176,500	201,791	208,000	increased summer usage
161	<b>GRANT INCOME</b>	2,500	2,500		Creative Callings '23-'24
162	<b>INVESTMENT RETURN</b>				
163	Bank Interest	240	442	400	
164	<b>Total INVESTMENT RETURN</b>	<b>240</b>	<b>442</b>	<b>400</b>	
165	<b>MISCELLANEOUS INCOME</b>				
166	Transfer from Sabbatical Fund			4,405	building user cc fees to cover Kirsten's sabbatical
167	Transfer for Shelter Admin Support	65,529	60,761	59,905	
168	<b>TRANSFER FROM ENDOWMENT</b>	38,000	38,319	42,000	per UPMIFA formula
169	<b>TRANSFER FROM INVESTMENTS</b>	89,000	88,681	85,000	4% draw, less above
170	<b>Total Income</b>	<b>1,164,294</b>	<b>1,070,737</b>	<b>1,111,555</b>	
171					
172	<b>Total income, less designated missions</b>	<b>1,040,740</b>	<b>951,951</b>	<b>1,017,500</b>	for calculation of Missions 10%
173	<b>Expense</b>	10%	10%	10%	
174	<b>UNITED CHURCH OF CHRIST</b>				
175	Conference Attendance		429		SNEUCC annual meeting
176	MBA Fellowship Dues	1,300	1,300		
177	UCC Proportional Giving	48,700	44,000		
178	<b>Total UNITED CHURCH OF CHRIST</b>	<b>50,000</b>	<b>45,729</b>	<b>-</b>	
179	<b>MISSIONS</b>				
180	Coop Metropolitan Ministries	2,000			
181	Environmental	1,000	300		
182	First Church Shelter	10,000	10,000		
183	Friday Café	10,000	10,000		
184	Greater Boston Interfaith Org.	9,000	9,000		1% of 90% of line 172
185	Latin American Ministry	3,600	3,600		
186	International	2,000	3,323		
187	Neighbors' Support	1,000	800		
188	Refugee Immigration Ministry	2,000			
189	Reparations	5,000	5,000		
190	Special offering disbursement	-	-		in and out
191	Discretionary	8,474	8,416	101,750	to balance to 10%
192	<b>Total MISSIONS</b>	<b>54,074</b>	<b>50,440</b>	<b>101,750</b>	

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193	<b>ADMINISTRATION</b>				
194	Director of Operations	83,532	76,718	85,169	partial leave fall '24
195	Office Assistant	12,312	13,950	13,861	12 hrs/wk, plus 5 Q1
196	less Finance time	(6,156)	(6,340)	(6,931)	50% Finance
197	Equipment & software	4,500	4,088	4,000	
198	Internet & Phone service	7,800	9,958	10,600	comcast increased \$125/mo
199	Miscellaneous	111	118	100	
200	Office Supplies	500	660	500	
201	Postage	600	1,022	750	
202	Printing & Reproduction	9,500	11,420	12,000	
203	Welcoming & Hospitality	100			moved to Deacons
204	<b>Total ADMINISTRATION</b>	<b>112,799</b>	<b>111,594</b>	<b>120,049</b>	
205	<b>BUILDINGS &amp; GROUNDS</b>				
206	Facilities Manager	61,250	65,457	62,451	40 hours
207	Sextons	101,419	98,829	110,029	70 hours, plus 7 Q1
208	Equipment & supplies	8,000	7,531	8,240	
209	Grounds	3,100	3,575	3,193	
210	Insurance	61,000	63,277	64,764	\$6k moved to cockerel
211	<b>Parsonage</b>				
212	Electricity	1,600	1,361	1,648	
213	Fuel	6,200	5,149	6,386	
214	Internet		284	851	
215	Maintenance	4,000	4,654	4,500	
216	Water	700	710	707	
217	<b>Total Parsonage</b>	<b>12,500</b>	<b>12,158</b>	<b>14,092</b>	
218	Protective Service	9,500	11,667	9,600	
219	<b>Sanctuary</b>				
220	Electricity	24,700	31,233	32,000	increased summer usage
221	Gas	17,500	17,877	17,500	
222	Maintenance	9,500	10,685	9,800	
223	Water	8,400	12,258	13,000	increased summer usage
224	<b>Total Sanctuary</b>	<b>60,100</b>	<b>72,053</b>	<b>72,300</b>	
225	Snow Removal	3,000	2,070	3,000	
226	Trash & Recycling Removal	4,300	4,696	4,700	
227	<b>Total BUILDINGS &amp; GROUNDS</b>	<b>324,169</b>	<b>341,312</b>	<b>352,369</b>	
228	<b>CHRISTIAN FORMATION</b>				
229	Director of Christian Formation			52,293	50% of 40 hours
230	Adult Formation	1,000	235	750	
231	Children's Formation	1,000	587	750	
232	Multigenerational Formation	700	1,063	750	
233	Nursery Attendants	6,712	6,098	6,800	
234	Retreats	4,000	3,820	4,000	
235	Supplies	500	190	750	
236	Young Adults	600	599	750	
237	Youth Formation	1,500	1,317	1,500	
238	<b>Total CHRISTIAN FORMATION</b>	<b>16,012</b>	<b>13,909</b>	<b>68,343</b>	

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239	<b>COMMUNICATIONS</b>				
240			104,586		
241			(52,293)	50% of 40 hours	
242	Archives	256	256	256	
243	Communications Consultant	3,000	3,000	3,000	
244	Livestreaming	1,200	1,200	1,200	
245	Publicity	150	114	150	
246	Sanctuary Technology	500	274	500	
247	Software		249	105	
248	Tech Associate	5,465	5,118	5,572	54 services
249	Website	3,000	2,932	2,721	hosting
250	<b>Total COMMUNICATIONS</b>	<b>13,571</b>	<b>13,142</b>	<b>65,797</b>	
251	<b>DEACONS</b>				
252	Deacons' Fund Expense	3,000	500	2,550	funded by Endowment above
253	Dir. Creative Worship Arts	76,932	86,620		moved to Comm/CF
254	Community Ministers	27,920	2,100		
255	Guest Preachers	300		5,000	increase during interim
256	In-Care Assistance				no students currently in care
257	Ministerial Interns	3,000	4,000		
258	Min of Street Outreach	55,126	58,598	56,206	5%
259	funded by Friday Café	(55,126)	(58,598)	(53,396)	95%
260	Ministers' Discretionary		100		
261	Pastoral Associate(s)	16,200	35,700	51,168	
262	Poet in Residence	500	500	500	
263	Senior Minister	114,494	126,634	126,950	
264	Welcoming & Hospitality			200	
265	Worship expense -- Add'l	3,000	3,000	3,000	NightSong
266	Worship Flowers	1,500	2,645	1,500	
267	Worship supplies	800	515	800	
268	<b>Total DEACONS</b>	<b>247,646</b>	<b>262,315</b>	<b>194,478</b>	
269	<b>EXECUTIVE COUNCIL</b>				
270	Staff Training	300	274	100	First Aid training every 2 yrs
271	<b>Total EXECUTIVE COUNCIL</b>	<b>300</b>	<b>274</b>	<b>100</b>	
272	<b>FELLOWSHIP</b>				
273	Congregational Events	10,000	9,098	9,000	
274	Committee/Staff Hospitality	2,000	3,575	3,000	
275	<b>Total FELLOWSHIP</b>	<b>12,000</b>	<b>12,673</b>	<b>12,000</b>	

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276	<b>FINANCE</b>			\$31k shelter offset by line 167
277	Min Stewardship & Finance	68,614	74,618	69,959
278	Audit	12,500	12,500	12,500
279	Bank Services	2,600	5,055	4,000 offset by line 165
280	Finance Assistant	6,156	6,340	6,931 6 hrs/wk
281	Finance Associate	17,276	4,355	17,615 10 hrs/wk
282	Software subscriptions	3,250	3,549	3,400
283	Stewardship	100		100
284	Supplies	100	324	100
285	<b>Total FINANCE</b>	<b>110,596</b>	<b>106,741</b>	<b>114,605</b>
286	<b>GENERAL</b>			
287	FICA/MC - all employees	29,320	30,808	34,643 7.65% of wages
288	MA PFML Tax	1,883	2,295	1,999 0.42% of wages
289	Workers' Compensation Insurance	8,500	7,975	8,300 3.12% maint; 0.64% others
290	<b>Total GENERAL</b>	<b>39,703</b>	<b>41,078</b>	<b>44,942</b>
291	<b>MUSIC</b>			
292	Music Director	52,874	52,874	53,910
293	Choral Acquisitions	500	700	500
294	Choral Scholars	2,400		
295	Instrumentalists / Soloists	5,100	5,873	5,100 8 subs, Easter, \$2300 others
296	Maintenance	500	375	500
297	Music Licenses & Fees	425	425	425
298	<b>Total MUSIC</b>	<b>61,799</b>	<b>60,248</b>	<b>60,435</b>
299	<b>Total Expense</b>	<b>1,042,669</b>	<b>1,059,454</b>	<b>1,134,868</b>
300	<b>Surplus / (deficit) before Transfers</b>	<b>121,625</b>	<b>11,283</b>	<b>(23,313)</b>
301	<b>Transfers</b>			
302	Transfer to Capital Reserve	60,000	95,000	40,000 plus Stevenson allocation
303	Transfer to IT Reserve	3,600	3,600	3,600
304	Transfer to Sabbatical Accrual	2,500	2,500	2,000
305	Loan principal payments	45,725	46,917	29,745 Remaining pledges
306	Loan Interest Expense	9,800	8,608	
307	<b>Total Transfers</b>	<b>121,625</b>	<b>156,625</b>	<b>75,345</b>
308	<b>Total Expenses &amp; Net Transfers</b>	<b>1,164,294</b>	<b>1,216,079</b>	<b>1,210,213</b>
309	<b>Net increase / (decrease) in Net Assets</b>	<b>-</b>	<b>(145,342)</b>	<b>(98,658)</b>