

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

10/21/2021

January through December 2021

5.8% hourly

9

3.8% salaried

preliminary projected Proposed

	2021 Budget	Jan-Sep 2021	Jan-Dec 2021	2022 Budget	
157	Income				
158	CONTRIBUTIONS				
159		427	427		
160	Pledges & Gifts	600,000	452,612	607,000	655,000 increase by 2% over COLA
161	Special offering				
162	Disaster Relief		1,885	1,885	
163	Neighbors in Need		110	110	
164	One Great Hour of Sharing			-	
165	Special offering - Other	4,000			4,000 in & out through M&SJ
166	Total Special offering	4,000	1,995	1,995	4,000
167	Sunday Offering - AM	8,000	89	739	8,000 Sunday cash giving
168	Total CONTRIBUTIONS	612,000	455,123	610,161	667,000
169	DONATIONS FOR USE OF PROPERTY	133,750	45,679	90,000	150,000 based on Q4
170	EVENT INCOME	100	25	33	100
171	INVESTMENT RETURN				
172	Bank Interest	100	52	14	100
173	Total INVESTMENT RETURN	100	52	14	100
174	TRANSFER FROM ENDOWMENT	38,000	28,503	38,000	45,000 per UPMIFA formula
175	TRANSFER FROM INVESTMENTS	105,000	78,750	105,000	95,000 4% draw, less above
176	Total Income	888,950	608,132	843,208	957,200
177					7.68% increase for calculation of Missions 10%
178	Total income, less designated missions	884,950	606,137	841,213	953,200
179	Expense	10%	10%	10%	10%
180	UNITED CHURCH OF CHRIST	200		200	
181	Conference Attendance				
182	UCC Donations - UC Mission	42,500	21,292	42,500	44,100
183	UCC Hispanic Ministry	400		400	
184	UCC Justice & Witness				
185	UCC RIP Medical Debt				
186	Total UNITED CHURCH OF CHRIST	43,100	21,292	43,100	44,100
187	MISSIONS				
188	External Social				
189	City Misson Society	2,000		2,000	2,000
190	Coop Metropolitan Ministries	2,000	2,250	2,250	2,000
191	Greater Boston Interfaith Org.	8,000	4,000	8,000	8,000
192	Cambridge Interfaith Sanctuary	2,750	150	2,750	2,750
193	International	1,350		1,350	1,350
194	Neighbors' Support	2,000	1,800	2,000	2,000
195	Total External Social	18,100	8,200	18,350	18,100
196	First Church Shelter	6,500	4,875	6,500	7,500
197	Friday Café	6,500	4,875	6,500	7,500
198	Latin American Ministry	3,600	2,700	3,600	3,600
199	Special offering disbursement	4,000	37	1,995	4,000
200	Discretionary	10,695	2,550	6,071	14,520 to balance to 10%
201	Total MISSIONS	49,395	23,237	43,016	55,220

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202	ADMINISTRATION				
203	Administrator				
204	Salary - Administrator	57,242	42,931	57,242	59,417
205	Pension/LIDI - Administrator	5,724	4,293	5,724	5,942 10% of salary
206	Health Insurance - Adm	10,166	7,875	10,388	10,991 Wellness credit
207	Conference	600	-	-	-
208	Total Administrator	73,732	55,100	73,354	76,349
209	Office Assistant	7,985	6,532	8,710	9,238 12 hrs/wk office; 8 summer
210	less Finance time	(4,040)	(2,450)	(3,266)	(5,329) 50% Finance
211	Equipment & software	2,500	3,260	4,347	2,500
212	Internet & Phone service	6,000	4,441	5,921	6,000
213	Miscellaneous	113	96	127	150
214	Office Supplies	1,125	477	636	1,200
215	Postage	875	331	442	1,000
216	Printing & Reproduction	10,750	6,149	8,721	7,800 new copier--less costly
217	Welcoming & Hospitality	100	9	100	250
218	Total ADMINISTRATION	99,140	73,945	99,092	99,159
219	ARTS & COMMUNICATIONS				
220	Archives	628	256	256	256
221	Communications Consultant	4,000	3,000	4,000	4,000 work with Alicia
222	Livestreaming & Zoom	1,800	1,652	2,000	1,400
223	Publicity	475	1,952	1,952	475
224	Sanctuary Technology	750			500
225	Tech Associate	4,945	3,342	5,196	5,149 54 services
226	Website	4,500	3,097	3,097	3,000
227	Total ARTS & COMMUNICATIONS	17,098	13,298	16,500	14,780
228	BUILDINGS & GROUNDS				
229	Facilities Manager				
230	Wages	34,297	8,994	17,494	27,666 20 hrs/wk
231	Pension/LIDI - Facilities	3,430	857	1,357	2,767
232	Total Facilities Manager	37,727	9,851	18,851	30,433
233	Sextons				
234	Sextons - 2.35 FTEs	83,766	71,430	96,843	88,044
235	Pension/LIDI - Sexton	5,619	4,932	9,684	7,172 10% of wages
236	Health Insurance - Sexton	20,528	15,750	20,776	21,981 Wellness credit
237	Total Sextons	109,913	92,112	127,303	117,197
238	Equipment & supplies	9,500	5,194	6,925	9,000
239	Grounds	6,500	7,557	7,557	12,000
240	Insurance	36,400	32,484	43,312	44,000
241	Parsonage				
242	Electricity	1,350	1,111	1,481	1,400
243	Fuel	4,500	3,002	4,003	4,000
244	Maintenance	5,000	5,515	5,515	5,000
245	Water	800	530	706	700
246	Total Parsonage	11,650	10,158	11,705	11,100

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247	Protective Service	6,500	10,551	11,025	9,500
248	Sanctuary				
249	Electricity	21,000	17,155	22,874	21,500
250	Gas	15,500	10,971	16,347	16,500
251	Maintenance	20,000	16,380	20,000	20,000
252	Water	6,500	5,437	7,249	8,000
253	Total Sanctuary	63,000	49,943	66,470	66,000
254	Snow Removal		3,225	3,225	3,500
255	Trash & Recycling Removal	15,000	15,653	16,638	4,000
256	Total BUILDINGS & GROUNDS	296,190	236,727	313,011	306,729
					3.6%
257	CHRISTIAN FORMATION				
258	Adult Formation	1,275	748	139	1,700
259	Children's Formation	900	649	1,174	1,450
260	Multigenerational Formation	875	424	682	950
261	Nursery Attendants	3,750	7,688	10,251	8,983
262	Retreats	1,000	-	-	2,000
263	Supplies	1,100	11	43	1,200
264	Young Adults	450	289	450	875
265	Youth Formation	1,050	124	525	1,900
266	Total CHRISTIAN FORMATION	10,400	9,933	13,263	19,058
					2020 funded by PPP/ERC; 6-10 hrs/wk
267	DEACONS				
268	Creative Worship & Arts Coord				
269	Salary - CW&A Coordinator	59,994	44,956	59,941	62,274
270	CW&A Discretionary	600			300
271	Pension & LIDI - CW&A	5,999	4,500	5,994	6,227
272	Total Creative Worship & Arts Coo	66,593	49,455	65,935	68,801
					internet 10% of salary (29 hrs/wk) funded by Endowment above
273	Deacons' Fund Expense	2,000	500	2,000	2,000
274	Guest Preachers	150	600	600	300
275	In-Care Assistance	1,000			1,000
276	Ministerial Interns	1,833		1,875	3,750
277	less Friday Café			(375)	(750)
278	Lay Training	175			175
279	Minister, Transitional				
280	Salary		3,892	15,566	47,518
281	Housing		1,500	6,000	18,000
282	SECA		412	1,650	5,012
283	Pension		811	3,019	9,172
284	LIDI		143	323	983
285	Health Insurance		578	2,311	7,335
286	Discretionary		14	1,292	4,023
287	Total Minister	-	7,350	30,162	92,043
288	less Finance time		(1,286)	(5,145)	(18,099)
289	less Sabbatical reserve (CF)				(3,983)
					Field Ed / 50% Work Study COLA 4 mos. 7 hrs/wk

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	2021 Budget	Jan-Sep 2021	Jan-Dec 2021	2022 Budget	
290	Minister of Street Outreach				
291	Salary	2,967	1,978	2,637	882
292	Housing	24,000	16,000	21,333	24,000
293	SECA	2,063	1,375	1,834	1,903
294	Pension	3,775	2,517	3,356	3,483
295	Total Minister of Street Outreach	32,805	21,870	29,160	30,269
296	funded by Friday Café	(32,805)	(21,870)	(29,160)	(30,269)
297	Outdoor Church	1,250	1,250	1,250	2,000 sandwiches and socks
298	Pastoral Associates				
299	PA II				8,256 (18 hrs/wk beg 9/1)
300	PA III		12,913	12,913	
301	PA post-grad		33,697	38,502	17,469 (20 hrs/wk to 6/15/22)
302	less Finance time	(5,740)	(2,378)	(8,943)	
303	Pastoral Associates Discretionary		789	1,464	
304	Pastoral Care Teams				
305	Poet in Residence	125		125	500
306	Sr. Minister				
307	Sr. Minister's Salary	69,725	52,294	69,725	72,375
308	Sr. Minister's Discretionary	3,876	2,606	3,876	4,023
309	Sr. Minister's Equity Allowance	5,106	3,830	5,106	5,300
310	Sr. Minister's Health Insurance	10,166	(331)	(331)	
311	Sr. Minister's Life/Disability	1,478	1,109	1,478	1,539 1.5% Sal + Pars
312	Sr. Minister's Pension	13,798	10,349	13,798	14,361 14% Sal + 28,549 Pars
313	Sr. Minister's SECA	7,540	5,655	7,540	7,804 7.65% Sal + Pars
314	Total Sr. Minister	111,689	75,511	101,193	105,401
315	Worship expense -- Add'l	2,750	2,250	2,750	3,000 NightSong
316	Worship Flowers	500	80	500	800
317	Worship supplies	800	462	800	1,000
318	Total DEACONS	235,065	181,191	245,605	283,664
319	EXECUTIVE COUNCIL				
319		375			
320	FELLOWSHIP				
321	Events	6,000	441	1,765	12,000
322	Committee Hospitality	2,250	695	1,095	3,000
323	Total FELLOWSHIP	8,250	1,136	2,860	15,000
324	FINANCE				
325	Minister Stewardship & Finance				
326	MSF Salary	8,907	8,472	10,724	10,500
327	MSF Housing	33,000	24,750	33,000	33,000
328	MSF SECA Allowance	2,665	2,541	3,345	3,328 7.65% Sal + H
329	MSF Discretionary	300	25	300	
330	MSF Pension	5,867	4,411	5,867	6,090 14% Sal + H + Shelt
331	MSF Life/Disability	629	473	629	652 1.5% Sal + H + Shelt
332	Total Minister Stewardship & Finance	51,368	40,672	53,865	53,570 (20 hrs/wk, 3 shelter)
333	funded by Shelter	(7,616)	(5,712)	(7,616)	(8,058)

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334	Audit	5,500	5,500	5,500	5,500 split with shelter
335	Bank Services	2,600	1,809	2,412	2,536
336	Finance Assistant	4,040	2,450	3,266	5,329 6 hrs/wk
337	Finance Associate	5,740	3,665	8,943	18,099 Lexi - 7 hrs/wk
338	from Shelter		(180)	(740)	(2,301)
339	from Sabbatical Reserve	(2,116)	(2,116)	(2,116)	(4,779)
340	Software subscriptions	1,600	691	1,216	1,500 Tsheets
341	Stewardship	350	120	160	500
342	Supplies	300	126	168	300
343	Total FINANCE	61,765	47,023	65,058	72,195
344	GENERAL				
345	FICA/MC - all employees	26,405	19,453	25,937	25,365
346	MA PFML Tax		1,262	1,608	1,721 0.37% of wages
347	Workers' Compensation Insurance	4,929	3,658	4,878	4,929
348	Total GENERAL	31,334	24,373	32,423	32,015
349	MUSIC				
350	Choir Director				
351	Salary - Choir Director	43,244	32,433	43,244	44,887
352	Pension/LIDI - Choir Director	3,676	2,757	3,676	3,815 8.5% of salary; no LIDI
353	Total Choir Director	46,920	35,190	46,920	48,703
354	Choral Acquisitions	250		250	500
355	Instrumentalists / Soloists	3,000	2,350	3,000	4,000
356	Maintenance	1,750	1,388	1,388	500
357	Music Licenses & Fees		408	408	408
358	Special Programs	300	-	-	300
359	Total MUSIC	52,220	39,335	51,965	54,411
360	STAFF POLICY				
361	Staff Training		35	525	100
362	Total STAFF POLICY	-	35	525	100
363	Total Expense	904,332	671,525	926,417	996,431
364	Surplus / (deficit)	(15,382)	(63,393)	(83,209)	(39,231)
365	Transfers				
366	Transfer to Capital Reserve	72,000	72,000	72,000	76,000 COLA increase
367	Transfer to IT Reserve	4,000	3,000	4,000	4,200 COLA increase
368	Transfer to Sabbatical Accrual	5,000	3,750	5,000	5,000
369	Loan Interest Expense	20,707	15,673	20,473	19,200
370	Total Transfers	101,707	94,423	101,473	104,400
371	Total Expenses & Net Transfers	1,006,039	765,948	1,027,890	1,100,831 7%
372	COVID-19 Assistance				996,431 900,431
373	COVID-19 Expenses		(120)	(120)	
374	Employee Retention Credit		108,403	108,403	
375	Families First Coronavirus Recovery		120	120	
376	SBA Loan Forgiveness		121,165	121,165	143,631 PPP-2 - early 2022
377	Total COVID-19 Assistance	-	229,569	229,569	143,631
378	Net increase / (decrease) in Net Assets	(117,089)	71,752	44,886	(0) Page 10

9.6% over '21; 6.3% vs proj