

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

11/20/2022

January through December 2022

10

5.0%

3.0%

	2022 Budget	YTD 2022	projected 2022	Proposed 2023 Budget	Notes
157	Income				
158	CONTRIBUTIONS				
159	Pledges & Gifts	655,000	508,708	655,000	705,000
160	Restricted Gifts (Capital Fund)		3,446	14,135	11,250 based on recent past
161	Special offering				
162	Disaster Relief		900	900	
163	Special offering - Other	4,000	422	422	in & out through M&SJ
164	Total Special offering	4,000	1,322	1,322	-
165	Sunday Offering - AM	8,000	4,456	5,000	7,600 Sunday cash giving
166	Total CONTRIBUTIONS	667,000	517,932	675,457	723,850
167	DONATIONS FOR USE OF PROPERTY	150,000	110,987	143,852	150,000
168	EVENT INCOME	100	20	20	20 Amazon Smile
169	GRANT INCOME				10,000 Creative Callings
170	INVESTMENT RETURN				
171	Bank Interest	100	2,726	2,726	25
172	Total INVESTMENT RETURN	100	2,726	2,726	25
173	Transfer for Shelter Admin Support			28,051	65,603
174	TRANSFER FROM ENDOWMENT	44,000	51,284	61,541	33,000 per UPMIFA formula
175	TRANSFER FROM INVESTMENTS	96,000	65,383	78,459	99,000 4% draw, less above
176	Total Income	957,200	748,331	990,106	1,081,498
177					
178	Total income, less designated missions	953,200	743,563	946,598	994,645 for calculation of Missions 10%
179	Expense	10%	10%	10%	10%
180	UNITED CHURCH OF CHRIST				
181	Conference Attendance		49	49	Annual Mtg in person in '23
182	MBA Fellowship Dues		1,292	1,292	1,300
183	UCC Proportional Giving	44,100	31,601	42,759	44,500
184	Total UNITED CHURCH OF CHRIST	44,100	32,942	44,100	45,800
185	MISSIONS				
186	Cambridge Interfaith Sanctuary	2,750		-	
187	City Mission Society	2,000		2,000	2,000
188	Coop Metropolitan Ministries	2,000	2,000	2,000	2,000
189	Environmental				1,000
190	First Church Shelter	7,500	6,500	7,500	10,000 suggest \$10k if pledges up
191	Friday Café	7,500	6,500	7,500	10,000 suggest \$10k if pledges up
192	Greater Boston Interfaith Org.	8,000	8,000	8,000	8,500 1% = \$8,500
193	Latin American Ministry	3,600	3,000	3,600	3,600
194	International	1,350	1,500	1,350	2,000
195	Local Support	2,000	1,800	2,000	
196	Outdoor Church				2,000 Finance suggestion
197	Reparations			2,500	5,000
198	Special offering disbursement	4,000	422	1,322	- in and out
199	Discretionary	14,520	4,764	14,110	7,565 to balance to 10%
200	Total MISSIONS	55,220	34,486	51,882	53,665

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201	ADMINISTRATION				
202	Director of Operations	76,350	64,114	76,937	79,267
203	Office Assistant	9,238	8,070	9,684	11,638
204	less Finance time	(5,329)	(3,907)	(4,689)	(5,819) 50% Finance
205	Equipment & software	2,500	3,785	4,543	3,000
206	Internet & Phone service	6,000	4,733	5,680	5,500
207	Miscellaneous	150	537	645	75
208	Office Supplies	1,200	536	643	750
209	Postage	1,000	245	294	300
210	Printing & Reproduction	7,800	6,341	7,609	7,500
211	Welcoming & Hospitality	250	172	250	100
212	Total ADMINISTRATION	99,159	84,626	101,594	102,311 3%
213	ARTS & COMMUNICATIONS				
214	Archives	256	256	256	256
215	Communications Consultant	4,000	1,000	1,000	3,000
216	Livestreaming & Zoom	1,400	1,506	1,706	1,700
217	Photography		3,000	3,000	no photography
218	Publicity	475	-	475	
219	Sanctuary Technology	500	3,566	4,280	500
220	Tech Associate	5,149	4,719	5,663	5,856
221	Website	3,000	2,843	3,000	3,000 hosting
222	Total ARTS & COMMUNICATIONS	14,780	16,890	19,379	14,312 -3%
223	BUILDINGS & GROUNDS				
224	Facilities Manager .6 FTE	30,433	35,521	41,217	32,983
225	Sextons - 2.2 FTE	117,197	92,945	111,315	134,199
226	Equipment & supplies	9,000	6,425	7,709	6,000
227	Grounds	12,000	9,005	10,805	3,000
228	Insurance	44,000	49,809	49,809	50,000 0% increase?
229	Parsonage				
230	Electricity	1,400	1,356	1,627	1,600
231	Fuel	4,000	5,454	6,545	6,000
232	Maintenance	5,000	3,719	4,463	3,000
233	Water	700	694	833	700
234	Total Parsonage	11,100	11,223	13,468	11,300
235	Protective Service	9,500	9,201	11,041	9,500
236	Sanctuary				
237	Electricity	21,500	21,725	26,070	27,000
238	Gas	16,500	12,960	17,000	17,000
239	Maintenance	20,000	16,060	19,272	19,000
240	Water	8,000	15,077	20,103	8,000
241	Total Sanctuary	66,000	65,822	82,445	71,000
242	Snow Removal	3,500	3,370	4,044	3,500
243	Trash & Recycling Removal	4,000	3,544	4,651	4,000 50% split with shelter
244	Total BUILDINGS & GROUNDS	306,730	286,865	336,505	325,482 6%

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245	CHRISTIAN FORMATION				
246	Adult Formation	1,700	466	559	750
247	Children's Formation	1,450	819	982	1,000
248	Multigenerational Formation	950	467	560	700
249	Nursery Attendants	8,983	2,695	3,234	6,800
250	Retreats	2,000	1,589	2,000	4,000
251	Supplies	1,200	570	684	600
252	Young Adults	875	172	206	600
253	Youth Formation	1,900	609	730	1,500
254	Total CHRISTIAN FORMATION	19,058	7,386	8,956	15,950 -16%
255	DEACONS				
256	Deacons' Fund Expense	2,000	500	2,000	2,000 funded by Endowment above
257	Dir. Creative Worship Arts	68,801	57,085	68,502	70,554
258	Fall 2023 Staffing				15,000 Fall staffing 9/1-12/31
259	Guest Preachers	300	-	300	300
260	In-Care Assistance	1,000	1,558	1,558	no students in care currently
261	Ministerial Interns	3,750	750	750	3,750 Field Ed / Work Study
262	less Friday Café	(750)	(750)	(750)	(750)
263	Lay Training	175	-	-	-
264	Transitional Minister to 8/31	92,043	73,974	92,043	64,920
265	less Finance time	(18,099)	(13,423)	(16,123)	(17,740) 7 hrs/wk
266	Minister for Racial Justice		5,316	5,316	5,000 grant funded line 169
267	less grant funding		(5,316)	(5,316)	
268	Min of Street Outreach	33,688	40,201	48,241	52,300
269	funded by Friday Café	(33,688)	(40,201)	(48,241)	(52,300)
270	Outdoor Church	2,000		2,000	<i>moved to Outreach</i>
271	Pastoral Associates	25,725	22,613	27,255	
272	less Sabbatical reserve		(3,203)	(3,203)	
273	Poet in Residence	500		500	500
274	Senior Minister	105,402	87,607	105,128	108,552
275	Worship expense -- Add'l	3,000	3,000	3,000	3,000 NightSong
276	Worship Flowers	800	1,002	800	1,500
277	Worship supplies	1,000	222	1,000	800
278	Total DEACONS	287,647	230,936	284,760	257,385 -11%
279	EXECUTIVE COUNCIL				
280	Staff Training	100	490	490	
281	Total EXECUTIVE COUNCIL	100	490	490	- -100%
282	FELLOWSHIP				
283	Events	12,000	3,796	4,556	10,000
284	Committee Hospitality	3,000	1,828	2,193	2,000
285	Total FELLOWSHIP	15,000	5,624	6,749	12,000 -20%

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286	FINANCE				
287	Min Stewardship & Finance	53,565	42,932	51,909	65,100 incl. shelter 25% (line 173)
288	funded by Shelter	(7,672)	(4,642)	(4,642)	(line 173)
289	Audit	5,500	6,000	6,000	12,000 incl. shelter 50% (line 173)
290	Bank Services	2,536	1,964	2,356	2,500 (line 173)
291	Finance Assistant	5,329	3,907	4,689	5,819
292	Finance Associate	18,099	13,423	16,123	17,740 Lexi to 8/31; new > 9/1
293	funded by Shelter	(2,301)	(1,151)	(1,151)	
294	from Sabbatical Reserve	(4,779)	(1,593)	(1,593)	(2,782)
295	Software subscriptions	1,500	1,435	1,721	1,500
296	Stewardship	500	64	64	
297	Supplies	300	203	243	150
298	Total FINANCE	72,576	62,540	75,719	102,027 \$28k shelter offset by line 173
299	GENERAL				
300	FICA/MC - all employees	25,365	20,550	24,660	25,665 7.65% of wages
301	MA PFML Tax	1,721	1,307	2,614	1,444 0.312% of wages
302	Workers' Compensation Insurance	4,929	5,111	6,815	6,600 3.12% maint; 0.64% others
303	Total GENERAL	32,015	26,968	34,089	33,709
304	MUSIC				
305	Music Director	48,702	40,585	48,702	50,169
306	Choral Acquisitions	500		500	500
307	Instrumentalists / Soloists	4,000	5,050	5,050	3,700
308	Maintenance	500		500	500
309	Music Licenses & Fees	408	405	405	408
310	Special Programs	300		300	
311	Total MUSIC	54,410	46,040	55,457	55,277 2%
312	Total Expense	1,000,795	835,793	1,019,680	1,017,918
313	Surplus / (deficit) before Transfers	(43,595)	(87,462)	(29,574)	63,580
314	Transfers				
315	Transfer to Capital Reserve	76,000	63,333	76,000	60,000
316	Transfer to IT Reserve	4,200	3,500	4,200	3,600 COLA increase
317	Transfer to Sabbatical Accrual	5,000	3,750	4,500	2,000 reserve is sufficient
318	Loan principal payments		38,832	44,486	37,525
319	Loan Interest Expense	19,200	16,418	19,200	18,000
320	Total Transfers	104,400	125,833	148,386	121,125
321	Total Expenses & Net Transfers	1,105,195	961,626	1,168,066	1,139,043 3%
322	COVID-19 Assistance				
323	Employee Retention Credit				57,545
324	SBA Loan Forgiveness	143,631	143,631	143,631	
325	Total COVID-19 Assistance	143,631	143,631	143,631	57,545
326	Net increase / (decrease) in Net Assets	(4,364)	(69,665)	(34,330)	(0)