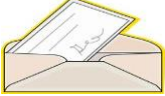
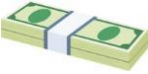




**First Parish in Brookline**  
Spring 2021  
**Budget Building Blocks**  
for FY2022

<b>OPERATING INCOME</b> (\$486,050 total proposed for FY 22) Excludes Endowment Draw	<b>OPERATING EXPENSES</b> (\$622,611 proposed for FY 22)
% of budget	% of budget
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><b>Pledges</b> <span style="float: right;">\$405,000</span></p>  <ul style="list-style-type: none"> <li><input type="checkbox"/> Members and friends make pledge commitments each year</li> <li><input type="checkbox"/> Pledges to-date total \$384,000 for FY 2022 year, compared to \$365,000 for FY 2021</li> <li><input type="checkbox"/> We expect to reach the FY 22 goal of \$405,000</li> </ul>  <p><b>Building Rentals</b> <span style="float: right;">\$42,000</span></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> This is income we receive for renting parts of our building to outside groups and, periodically, to individuals and members for weddings, private parties or meetings; major renters. we expect rentals to return to close to FY 20 levels as we anticipate our major renters returning for all or most of the year:               <ul style="list-style-type: none"> <li>o VOICES (after-school performing arts)</li> <li>o Sai Center (Sunday afternoon services)</li> <li>o Lin Center (after-school program)</li> <li>o NEW: Empow Studios (summer STEM enrichment program)</li> </ul> </li> </ul> <p><b>Grants</b> <span style="float: right;">\$ 5,000</span></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Grants or restricted donations received for specific activities; Cedar Tree Grant for social justice work</li> </ul> <p><b>Fundraising</b> <span style="float: right;">\$15,000</span></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> In the past we have used excess proceeds from auctions, feasts, and/or special celebratory events as income for the operating budget.</li> <li><input type="checkbox"/> FY22 budget assumes \$15,000 raised thru an on-line auction for which leaders have been identified. Parish board has pledged their time and support for this activity.</li> </ul>  <p><b>Sunday Offering</b> \$28,000 collected, \$10,000 passed along to partner organizations. <span style="float: right;">3%</span></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Cash, checks and online giving from Sunday plate collection that is used to support operating budget</li> <li><input type="checkbox"/> Special Collections to our partners will be an additional \$10,000 for a total collected of \$28,000.</li> </ul> </div> <div style="width: 35%; text-align: right;"> <p>65%</p> </div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><b>Payroll</b> <span style="float: right;">\$415,000</span></p>  <ul style="list-style-type: none"> <li><input type="checkbox"/> The cost of paying staff salaries and wages</li> <li><input type="checkbox"/> The cost of fringe benefits for staff, including payroll taxes, health insurance, professional expenses, and contributions to pension programs</li> <li><input type="checkbox"/> Custodial service supplemented by cleaning service</li> <li><input type="checkbox"/> For FY 22, cost-of-living increase of 1.8%</li> </ul> <p><b>Current Staff Roles &amp; Responsibilities</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Minister</b> (full time) - Spiritual Leader and Advisor at Large; oversees all Staff</li> <li><input type="checkbox"/> <b>Parish Administrator</b> (full time) - Oversees communications, building operations and financial record keeping; supervises office and building staff</li> <li><input type="checkbox"/> <b>Bookkeeper:</b> (hourly) - Maintains books and records; assists Parish Administrator and Treasurer; payment recorded under admin and office expenses</li> <li><input type="checkbox"/> <b>Temporary Office Help</b> (hourly) - Occasional office support as needed during peak times</li> <li><input type="checkbox"/> <b>Custodial</b> (part-time) - Cleans and oversees general daily maintenance, meeting setups and supports Sunday hospitality; supplemented by deep cleaning service</li> <li><input type="checkbox"/> <b>DRE</b> (full time) - Oversees the Religious Exploration program, coordinates with all staff on program-related schedules and activities</li> <li><input type="checkbox"/> <b>Nursery Caregivers</b> (hourly) - Provides Sunday morning nursery coverage and for extended Sunday meetings and special events if requested in advance.</li> <li><input type="checkbox"/> <b>Music Director</b> (half time) - Oversees choir and rehearsals, directs section leaders, assists worship planning and oversees technology; when worship is virtual, coordinates all music and technology support and performs</li> <li><input type="checkbox"/> <b>Guest Preachers</b> (stipend) for Reverend Lisa's times off</li> <li><input type="checkbox"/> <b>Section Leaders</b> (stipend) – lead the 4 choir sections (soprano, alto, tenor and bass), anchor chamber choir, assist/lead at choir rehearsals and services; in absence of choir, provide all music other than hymns for Sunday service</li> <li><input type="checkbox"/> <b>Live Stream Technician</b> (hourly) – when worship is in sanctuary, produces our streamed worship services (replaces the current AV Technician)</li> </ul> </div> <div style="width: 35%; text-align: right;"> <p>66%</p> </div> </div>

- Also includes one-time donations from visitors or ongoing or one-time donations from parishioners who do not make annual pledge commitments

**Activity Fees**                                 \$1,000                                 <1%

- We collect modest fees for two of our RE programs: OWL and Challenge
- We collect fees for some other activities and include net proceeds after expenses in the budget

**Federal retention Grant**     \$20,000                                 3%  
We seem to qualify, but this is not in hand

**Endowment Draw**                                 \$136,000                                 22%



- Our endowment is invested in the UUA Common Endowment Fund and is professionally managed according to responsible investing principles, furthering our social justice mission
- The draw supports Operating expenses, including Building & Grounds work, a set aside for capital expenses (\$40,000 recommended for FY22)
- As of 3/31 our endowment was valued at about \$2,700,000
- The Endowment peak was \$3,550,000 in 2007 (\$4,535,000 in today's dollars, accounting for inflation)
- Financial experts generally conclude that a "sustainable draw" that will preserve the capital over time is 3.5%
- We will apply for a federal grant for "employee retention" in the amount of \$20,000.
- FY 22 draw from endowment is budgeted at \$136,000, which is 4.9% of the average balance over the last three years. If the government payroll grant of \$20,000 comes through, the draw would be \$106,000.

**Program-Related**                                 \$41,000                                 7%



- Denominational**
  - Annual contribution to UUA, our national organization, for professional and lay resources
  - For equity in FY20, UUA changed from head count to percent of annual spending, raising our expected contribution by \$4,000 to \$23,000
  - FY22 budget is \$17,500 which is 76% of our "fair share" and up from \$15,000 in fy2021
  - Until FY 20 FPB had been an "honor congregation"
- Sunday Services - Music** - sheet music, guest musicians, music and AV equipment replacement
- Religious Exploration** - program supplies, teacher training and curriculum
- Committee Funding**
  - Includes in one line all membership fees for organizations such as UU Service Committee, UU Urban Ministry, Interfaith Power & Light

**Functional**   \$166,000                                 27%



- Administration and Office** - costs to supply the office, staff and the congregation at large: ZOOM subscription, paper, telephone, outside printing, hospitality, tech and software upkeep, postage
- Insurance**
- Building Operations** – fuel oil and utilities, required periodic system inspection and maintenance, snow removal and landscape maintenance, general maintenance and repairs, finishes and furniture maintenance; Returned to FY 2020 levels
- Buildings and Grounds Reserve**
  - Planned capital replacement and maintenance projects overseen by the B&G Committee
  - Ending FY22 reserve balance is expected to be \$50,600
  - Proposed B&G work for FY22 is based on a 5-year capital plan and includes Sanctuary electrical work (safety), Upper drive regrading (safety), Ventilation improvements (safety), and Parish hall window repair (asset preservation),

### Budget-Building Guiding Principles

1. Support all elements of our mission through our spending, fundraising and saving practices.
2. Be a UU Fair Compensation congregation for our staff by ensuring compensation is within guidelines.
3. Renew our path to financial sustainability and responsible stewardship.