

## First Parish in Brookline Profit Loss FY 22 Budget

	Jul - Mar 21	FY21 Budget	FY19 Actual	FY20 Actual	FY22 Budget	
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>4000 · CONGREGATIONALSUPPORT</b>						
4001 · Pledges	311,731	365,000	386,210	399,239	405,000	Pledge Goal is almost there
4002 · Sunday Offering Income	8,987	18,000	19,693	25,758	28,000	
Less offering gifted to partners				(7,600)	(10,000)	
4003 · Program Activity Fees	-	2,500	1,250	1,200	1,000	Fees for youth programs are unceratin
4004 · Other Donations	-	-	15		-	
<b>Total 4000 · CONGREGATIONALSUPPORT</b>	<b>320,718</b>	<b>385,500</b>	<b>407,168</b>	<b>418,597</b>	<b>424,000</b>	
<b>4100 · OTHER INCOME</b>						
4101 · Funding Raising Event Income	-	7,500	-		15,000	Online Auction Coming soon!
4102 · Building Use/Rental Income	10,100	15,000	44,413	51,755	42,000	Most rentals confirmed
4103 · Designated Income	1,549		3,370	4,623		
4104 · Grants	2,633	7,133	5,000	9,766	5,000	
4109 · Interest Income	24	50	105	50	50	
<b>Total 4100 · OTHER INCOME</b>	<b>14,306</b>	<b>29,683</b>	<b>52,888</b>	<b>66,195</b>	<b>62,050</b>	
<b>Total Income</b>	<b>335,024</b>	<b>415,183</b>	<b>460,056</b>	<b>484,792</b>	<b>486,050</b>	
<b>Expense</b>						
<b>6000 · PAYROLL EXPENSES</b>						
6001 · Salary Expense						Staff receive 1.8% COLA
<b>6002 · Salaries &amp; Wages</b>						
60030 · Intern	5,119	4,266		8,119	-	
60029 · AV Specialist	-	-	2,975	2,627	3,500	For Hybrid Services
60028 · RE Attendant	-	-	3,157	1,939	3,000	
60027 · Section Leaders (choir)	9,716	16,000	16,600	21,179	24,072	includes fringe and COLA
60031 · Guest Preachers		-	-	-	3,750	
60026 · Music Director	23,385	32,000	31,450	32,000	32,576	
60025 · Parish Administrator	38,293	55,250	54,756	55,269	55,269	
60024 · Sr. Minister	76,744	105,200	101,064	105,037	107,094	
60023 · Custodian	2,880	26,000	27,566	24,084	20,000	Part-time custodian/cleaning service is in Building Maintenance
60022 · Office Help	3,921	2,250	1,601	2,380	2,250	

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60021 · DRE	42,165	57,500	50,095	56,434	58,535	
<b>Total 6002 · Salaries &amp; Wages</b>	<b>202,223</b>	<b>298,466</b>	<b>289,265</b>	<b>309,067</b>	<b>310,046</b>	
<b>Total 6001 · Salary Expense</b>	<b>202,223</b>	<b>298,466</b>	<b>289,265</b>	<b>309,067</b>	<b>310,046</b>	
<b>6100 · Fringe Expenses</b>						
6110 · Fica - Er	6,642		14,491	11,638	12,400	
6111 · Medicare - Er	1,594		3,389	2,441	2,900	
6120 · Health Insurance	32,079		20,356	36,353	36,300	
6121 · Dental Insurance	3,492		2,851	3,822	5,122	
6122 · LTD Insurance	2,273		2,772	2,914	3,030	
6123 · Life Insurance	1,074		1,637	1,430	1,360	
6130 · Workers Compensation	2,088		2,918	2,134	3,644	
6140 · 403B Contributions -Er	17,705		24,273	26,036	25,500	
6150 · Professional Expenses			11,911			
Music					500	Professional Development, Conferences
RE	100			2,089	4,500	Ditto
Sr. Minister	3,545			10,467	10,000	Ditto
<b>Total 6100 · Fringe Expenses</b>	<b>70,592</b>	<b>86,800</b>	<b>84,598</b>	<b>99,325</b>	<b>105,256</b>	
<b>Total 6000 · PAYROLL EXPENSES</b>	<b>272,815</b>	<b>385,266</b>	<b>373,862</b>	<b>408,391</b>	<b>415,301</b>	
<b>6200 · PROGRAM EXPENSE</b>						
6210 · Denominational Expenses	11,250	15,000	20,856	15,000	17,500	Contribution to UUA
6211 · Music Expense	1,760	5,200	5,252	4,083	6,500	Music, instrument tuning
6212 · Religious Exploration	5,206	6,800	9,784	5,088	6,100	RE Supplies/Still has supplies from previous years
6213 · Committee/Project Expenses	3,142	14,310	9,381	15,648		
Memberships					1,410	
Welcome					500	
Pastoral Care					500	
Worship					300	
Parish Board					1,500	
Racial Justice					500	In addition to budgeted funding, 2 plate offerings for committee allocation to justice organizations
Common Hope					500	ditto

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Immigration Justice					500	ditto
Climate Justice					500	ditto
Social Justice	-	-			5,000	designated grant funding
<b>Total 6200 · PROGRAM EXPENSE</b>	21,358	41,310	45,273	39,819	41,310	
<b>6300 · FUNCTIONAL EXPENSES</b>						
<b>6301 · ADMIN &amp; OFFICE EXPENSE</b>						
6321 · Bookkeeping	2,952	-	4,238	4,826	4,800	Professional Bookkeeper
6302 · Office Supplies	727	-	3,128	2,264	3,200	
6303 · Telephone	6,802	-	4,427	5,659	6,600	
6304 · Postage	277	-	290	485	300	
6305 · Printing & Copying	-	-				
6306 · Equipment Lease	3,093	-	4,466	4,436	4,500	
6307 · Computer/Software	3,117	-	4,840	3,122	4,800	includes funds for hybrid services equipment
6308 · Hospitality	46	-	4,635	2,014	2,000	
6311 · Advertising	1,496	-	691	85	700	
6319 · Flowers	189	-	70	-		
6320 · Miscellaneous	250	-	13	(61)		
6330 · Bank Services Fees	196		491	42	500	
6331 · Credit Card Fees	2,907	-	2,357	2,118	3,500	More online giving
6332 · Payroll Processing Expenses	4,369		4,868	5,399	5,000	
6301 · ADMIN & OFFICE - Other	-	28,858				
<b>Total 6301 · ADMIN &amp; OFFICE EXPENSE</b>	26,421	28,858	34,513	30,390	35,900	
<b>6400 · BUILDING OPERATIONS</b>		-				
6401 · Commercial Insurance	13,600	16,620	32,563	30,646	18,000	Switched Providers
6402 · Fuel - Oil	11,122	-	29,542	19,748	25,000	
6403 · Utilities	4,028	-	9,415	8,574	9,500	
6404 · Municipal Fees	508	-	624	624	600	
6405 · Snow Removal	4,060	-	4,240	2,425	4,000	
6406 · Repairs & Small Projects	1,020	-	21,879	17,108	17,000	
6407 · Cleaning Supplies	164		811	73	500	
6408 · General Maintenance (incl cleaning)	16,037		17,325	22,364	15,000	Back to FY19 Actuals
6410 · Parish Furnishings	142		842	509	500	
5700 · Building Reserve Expense	17,000	34,000	40,000	40,000	40,000	

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<b>6400 · BUILDING OPERATIONS - Other</b>	-	58,900			-	
<b>Total 6400 · BUILDING OPERATIONS</b>	67,681	109,520	157,240	142,070	130,100	
<b>Total 6300 · FUNCTIONAL EXPENSES</b>	94,102	138,378	191,754	172,460	166,000	
<b>Total Expense</b>	388,275	564,954	610,889	620,670	622,611	
<b>Net Ordinary Income</b>	(53,251)	(149,771)	(150,833)	(135,878)	(136,561)	Budget Gap
<b>5000 · Endowment Transfer - to operating budget</b>	\$ 50,000	150,000	75,000	100,000	136,000	Draw From Endowment
Employee Retention Credit (Federal)					20,000	
<b>Net Income</b>	<b>\$ (3,251)</b>	<b>\$ 229</b>	<b>\$ (75,833)</b>	<b>\$ (35,878)</b>	<b>\$ 19,439</b>	

**PPP Forgiveable Loans of \$70K in FY20 and \$75K in FY21 allowed for lower endowment draw.**