

**First Parish in Brookline  
Budget Building Blocks**

<b>INCOME</b>	<b>SPENDING</b>																																																
(\$378,000 total proposed for FY 24)	(\$650,476 proposed for FY 24)																																																
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**Expenses Covered by a Draw from our Endowment**

**Endowment Draw**                      \$200,000                      8.3 %

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 covers our Operating Deficit and the set aside for capital expenses. \$40,000 is the set-aside we that is usually budgeted

Financial experts generally conclude that a “sustainable draw” that will preserve the capital over time is 3.5%

The draw for FY24 represents 8.3%

Endowment 3-year average balance is \$2,532,000

<b>Program-Related</b>	\$37,850	6.2%
<b>Denominational</b>		
<ul style="list-style-type: none"> <li>□ Annual contribution to UUA, our national organization, for professional and lay resources</li> <li>□ For equity in FY20, UUA changed from head count to percent of annual spending</li> <li>□ FY24 budget is \$19,500</li> <li>□ Until FY 20 FPB had been an “honor congregation”</li> </ul>		
<b>Sunday Services - Music</b> - sheet music, guest musicians, music and AV equipment replacement		
<b>Religious Exploration</b> - program supplies, teacher training and curriculum		
<b>Committee Funding</b> - program funding for standing committees		
<b>Functional</b>	\$131,050	21.5%
<b>Administration and Office</b> - costs to supply the office, staff and the congregation at large: ZOOM subscription, paper, telephone, outside printing, hospitality, tech and software upkeep, postage		
<b>Insurance</b>		
<b>Building Operations</b> – fuel oil and utilities, required periodic system inspection and maintenance, snow removal and landscape maintenance, general maintenance and repairs, finishes and furniture maintenance		
<b>Buildings and Grounds Reserve Account:</b> \$40,000		
<ul style="list-style-type: none"> <li>□ Planned capital replacement and maintenance projects overseen by the B&amp;G Committee</li> <li>□ Proposed B&amp;G work for FY24 is based on a 5-year capital plan.</li> </ul>		

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|  | <ul style="list-style-type: none"><li>□ Building projects are in a separate budget available to all to review</li></ul> |
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**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.