

May 19, 2023 for congregational meeting  
 First Congregational Church  
 Actual 2019-2022; actual through April 2023, estimated 2023

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 budget	2023 actual April	2023 est'd year end
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**SUMMARY:**

Treasurer Lucille Dickinson made a first pass at 2023 year-end projections. Finance Commission reviewed them on May 8 and Council on May 9, agreeing that the re-estimates be submitted for approval at the spring congregational meeting. No commission budgets have been re-estimated other than a couple of Facilities expenses and a music expense. If approved these re-estimates will become the adjusted budget. More budget adjustments will likely be brought to the fall congregational meeting. For recommended changes please look at these lines: Pledges, lines 1 - 3. Other income, lines 6 and 8. Facilities costs through Lincoln Property Co., lines 88-96. Expenses not through LPC, line 99. Occasional Use coverage, line 107. Child care costs (recalculations), line 128-130. Conferences and meetings, line 142. Contingency, line 143 Music Director (recalculations), lines 148-154. Office expenses, lines 161-168. Administrative Assistant (recalculation), lines 181-188. Vacation organist, line 217.

Bottom line: The projected deficit in 2023 is \$1,400 higher than the approved deficit -- \$72,200 now compared to \$70,800 in January. Assuming the final 2023 deficit is roughly \$70,000, the church will have used just under \$200,000 of the \$520,000 late-2019 bequests that were not placed in the endowment fund but set aside to cover deficits in 2021, 2022, and 2023. Income and expenses will be monitored and re-estimated as appropriate.

**INCOME**

**GENERAL INCOME**

**A. Pledges**

1	Pledges--Current	275,222.86	264,016.27	260,728.54	283,889.51	290,000.00	96,942.38	285,000	Reduce by \$5,000. Pledges remain at \$285,000.
2	Pledges--Prior Year	8,118.00	11,440.00	16,409.00	14,481.00	15,000.00	12,616.00	13,000	Reduce by \$2,000. Earlier expectations were a bit optimistic.
3	Unpledged	19,700.04	26,200.53	5,890.70	16,390.28	16,000.00	8,610.00	24,000	Raise by \$8,000.
4	<b>Total A. Pledges and unpledged</b>	<b>\$303,040.90</b>	<b>\$301,656.80</b>	<b>\$ 283,028.24</b>	<b>\$ 314,760.79</b>	<b>\$ 321,000.00</b>	<b>118,168.38</b>	<b>\$ 322,000</b>	

**B. Other Income - General Fund**

6	Investment	29.03	892.82	531.35	325.17	350.00	91.73	280	
7	Other Income - COVID credits			27,049.93	0.00	0.00	-	0.00	
8	Other income - other (Incl SBY 2019 and 2020)	3,560.51	6,621.00	6,354.76	1,233.56	0.00	267.31	750	2022 and 2023: interest on cash Lincoln Property Co. holds plus write offs. 2021 actual reflects Xerox refund and \$3,545 airline ticket credit.
10	<b>Total B. Other Income - General Fund</b>	<b>\$ 3,589.54</b>	<b>\$ 7,513.82</b>	<b>\$ 33,936.04</b>	<b>\$ 1,558.73</b>	<b>\$ 350.00</b>	<b>359.04</b>	<b>\$ 1,030</b>	

**C. Building use**

**1. Lease agreements**

13	Flex space lease (Wash Chorus in 2022)	79,533.00	13,792.00	5,000.00	30,375.00	31,894.00	10,500.00	31,894	
14	Pathways to Housing lease	23,484.00	36,944.00	44,184.00	45,060.00	49,574.00	16,472.00	49,574	
15	<b>Total 1. Lease agreements</b>	<b>\$103,017.00</b>	<b>\$ 50,736.00</b>	<b>\$ 49,184.00</b>	<b>\$ 75,435.00</b>	<b>\$ 81,468.00</b>	<b>26,972.00</b>	<b>\$ 81,468</b>	

**2. Shared Use Agreements**

17	Close up Foundation				2,350.00	\$ 20,000.00	2,425.00		
18	Committee of 100 shared use agreement	7,950.25	7,140.00	7,784.00	7,428.00	7,800.00	2,600.00		
19	Congressional Chorus			3,900.00	18,421.25	20,515.00			
20	Encore Chorale Agreement	13,600.00	4,756.00	4,293.99	7,380.00	8,250.00	8,025.00		
21	Friday Morning Music Club					3,150.00	1,750.00		

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22	Table Church	33,384.00	11,972.00	24,382.00	29,100.00	37,180.00	12,916.68		
23	Washington Bach Consort	11,382.00	1,850.00	12,594.00	18,208.25	20,650.00			
24	Washington Hebrew Congregation	7,000.00	2,400.00			0.00			
25	Washington Chorus (separate from lease)				7,053.00	8,000.00			
26	<b>Total 2. Shared Use Agreements</b>	<b>\$ 73,316.25</b>	<b>\$ 28,118.00</b>	<b>\$ 52,953.99</b>	<b>\$ 89,940.50</b>	<b>\$ 125,545.00</b>	<b>27,716.68</b>	<b>\$ 125,545</b>	No changes to budgeted building income.
27	<b>3. Occasional Use</b>	56,858.00	12,869.50	20,829.75	60,090.91	45,000.00	7,699.37	45,000	
28	<b>4. Parking space lease with LAZ</b>	9,450.40	9,966.97	14,558.87	15,644.53	4,000.00		4,000	Lease ended April 30, 2022. Approved 2023 amount = assumed amount due church from Jan-April 2022. Facilities and Byron reviewing other options for leasing.
29	<b>Total C. Building use</b>	<b>\$242,641.65</b>	<b>\$101,690.47</b>	<b>\$ 137,526.61</b>	<b>\$ 241,110.94</b>	<b>\$ 256,013.00</b>	<b>62,388.05</b>	<b>\$ 256,013</b>	
30	<b>D. Transfers from Endowment Funds</b>								
31	<b>1. Transfer from Endowment Fund - Ops</b>	136,750.00	142,200.00	148,600.00	164,600.00	167,300.00		167,300	3% of the average endowment fund balance over last 8 qtrs. Investments up 11.4% in 2021 and down 15.8% in 2022
32	<b>2. Transfer from Endowment Fund - Mission</b>		13,465.00	9,350.00	8,000.00	0.00			Half of the earnings on the James and Miriam Ross bequest. Zero earnings assumed for 2022, so no income in 2023
33	<b>3. Transfer from Endowment - Major Repairs</b>		24,000.00			0.00			
34	<b>Total D. Transfers from Endowment Funds</b>	<b>\$136,750.00</b>	<b>\$179,665.00</b>	<b>\$ 157,950.00</b>	<b>\$ 172,600.00</b>	<b>\$ 167,300.00</b>	<b>-</b>	<b>\$ 167,300</b>	
35	<b>E. Contributions for Flowers</b>	1,245.00	85.00	1,333.23	1,683.00	0.00	<b>800.00</b>	<b>800</b>	
36	<b>F. Second Sunday Offerings</b>					12,500.00			
37	<b>a. JANUARY</b>	345.50	788.00	925.00	1,165.00	0.00	470.00		SURJ
38	<b>b. FEBRUARY</b>	993.00	937.25	860.00	1,381.00	0.00	1,190.00		ThriveDC
39	<b>c. MARCH</b>	2,348.00	1,714.00	2,075.00	1,980.00	0.00	2,235.00		UCC's OGHS
40	<b>d. APRIL</b>	981.01	3,393.00	695.00	1,065.75	0.00	900.00		Interfaith Power and Light
41	<b>e. MAY</b>	296.00	1,221.00	1,000.00	1,270.50	0.00	25.00		Sasha Bruce Youthwork
42	<b>f. JUNE</b>	1,100.00	1,387.00	1,045.00	1,390.00	0.00	25.00		2022 for Sasha Bruce Youthworks
43	<b>g. JULY</b>	592.00	1,065.00	875.00	935.00	0.00			2022 for UCC Strengthen the Church
44	<b>h. AUGUST</b>	589.77	560.00	395.00	1,100.00	0.00			2022 for Pathways to Housing
45	<b>i. SEPTEMBER</b>	1,287.37	940.00	2,585.00	305.00	0.00			2022 for Street Sense
46	<b>j. OCTOBER</b>	1,210.00	1,485.00	1,175.00	730.00	0.00			2021 and 2022 for UCC's NIN
47	<b>k. NOVEMBER</b>		545.00	685.00	930.00	0.00			2022 for Faith UCC's Mobile Market
48	<b>l. DECEMBER</b>	771.00	1,260.00	900.00	935.00	0.00			2021 and 2022 for UCC's Christmas Fund
49	<b>Total F. Second Sunday Offerings</b>	<b>\$ 10,513.65</b>	<b>\$ 15,295.25</b>	<b>\$ 13,215.00</b>	<b>\$ 13,187.25</b>	<b>\$ 12,500.00</b>	<b>4,845.00</b>	<b>\$ 12,500</b>	

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50	G. Other special offerings	461.00	3,101.00	4,025.01	2,500.00		In 2022, offering for Christmas Eve, Amanda's installation on April 30, and Shaw gifts. 2021 offerings were for Shaw, Christmas Eve, Olive Oil. In 2022 olive oil transactions are in SAAC.
51	Achakzai family support			8,425.00			
52	Special Funds for communication			2,644.00			One time donation from one donor
53	Total G. Other Special offerings			<u>\$ 13,569.00</u>	0.00		
54	Total GENERAL INCOME	<u>\$698,241.74</u>	<u>\$609,007.34</u>	<u>\$ 631,014.13</u>	<u>\$ 758,469.71</u>	<u>\$ 757,163.00</u>	<u>186,560.47</u> \$ <u>759,643</u>
55	GENERAL EXPENSES						
56	A. BENEVOLENCE and SECOND SUNDAY						
57	1. Downtown Cluster	1,000.00	1,000.00	500.00	0.00		0
58	2. Our Church's Wider Mission	29,000.00	29,000.00	30,000.00	30,000.00		30,000
59	3. Penn Quarter	260.00					
60	4. Potomac Association	5,472.00	6,210.00	6,648.00	6,908.00	7,000.00	7,110
61	5. Wash. Interfaith Network	1,750.00	1,750.00	2,500.00	2,500.00	2,500.00	2,500
62	Congregation Action Network					1,000.00	1,000
63	Shaw Community			750.00	0.00		0 2023 budget changed this to Second Sunday offering.
64	6. Second Sunday Offering				12,500.00		
65	a. JANUARY	345.50	788.00	925.00	1,165.00	0.00	470.00
66	b. FEBRUARY	993.00	937.25	860.00	1,381.00	0.00	
67	c. MARCH	2,348.00	1,714.00	2,075.00	1,980.00	0.00	
68	d. APRIL	981.01	3,393.00	695.00	1,065.75	0.00	
69	e. MAY	296.00	1,221.00	1,000.00	1,270.50	0.00	
70	f. JUNE	1,100.00	1,387.00	1,045.00	1,390.00	0.00	
71	g. JULY	592.00	1,065.00	875.00	935.00	0.00	
72	h. AUGUST	589.77	560.00	395.00	1,100.00	0.00	
73	i. SEPTEMBER	1,287.37	940.00	2,585.00	305.00	0.00	
74	j. OCTOBER	1,210.00	1,485.00	1,175.00	730.00	0.00	
75	k. NOVEMBER		545.00	685.00	930.00	0.00	
76	l. DECEMBER	1,232.00	1,260.00	900.00	935.00	0.00	
77	Total 6. Second Sunday Offering	<u>\$ 10,974.65</u>	<u>\$ 15,295.25</u>	<u>\$ 13,215.00</u>	<u>\$ 13,187.25</u>	<u>\$ 12,500.00</u>	<u>\$ 12,500</u> 2023 Expenses will match 2023 income
78	7. Other special offerings		3,101.00	4,025.01	2,500.00	0.00	
79	Achakzai family support			8,425.00			Unspent funds were moved to a reserve on balance sheet for use in subsequent years.

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80				2,644.00				Same as above - unspent funds moved to balance sheet
81				<b>\$ 13,569.00</b>				
82	<b>\$ 48,456.65</b>	<b>\$ 56,356.25</b>	<b>\$ 56,888.01</b>	<b>\$ 66,914.25</b>	<b>\$ 53,000.00</b>	<b>8,580.00</b>	<b>\$ 53,110</b>	
83	<b>B. CAPITAL</b>							
84	10,931.43	42,028.66	25,408.28	18,004.05	15,000.00	6,481.49	15,000	Expenses to date for repairs to front doors.
85	36,750.00	37,485.00	42,500.00	42,500.00	42,500.00		42,500	
86	<b>\$ 47,681.43</b>	<b>\$ 79,513.66</b>	<b>\$ 67,908.28</b>	<b>\$ 60,504.05</b>	<b>\$ 57,500.00</b>	<b>6,481.49</b>	<b>\$ 57,500.00</b>	
87	<b>C. FACILITIES</b>							
88		-1,112.21						Raise estimate to reflect LPC forecasts.
89		0.00	1,500.00					
90		368.00	598.13	1,174.03	1,000.00	296.81	961.00	
91		49,853.00	64,131.04	85,052.50	80,000.00	23,401.36	74,475.00	
92		30,307.00	34,463.09	39,829.28	45,000.00	24,712.55	55,096.00	
93		21,600.00	12,644.94	18,000.00	21,000.00	7,200.00	21,800.00	
94				1,828.26				
95		8,209.00	9,908.24	10,291.27	10,000.00	2,741.70	8,012.00	
96	<b>160,108.02</b>	<b>\$109,224.79</b>	<b>\$ 123,245.44</b>	<b>\$ 156,175.34</b>	<b>\$ 157,000.00</b>	<b>58,352.42</b>	<b>160,344.00</b>	2022 includes \$1,828.26 of 2021 exp paid in 2022. History, including sexton costs until April 2019, is: 2016 \$168k, 2017 \$138k, 2018 \$152k, 2019 \$160k, 2020 \$109k, 2021 \$125k, 2022 \$154k, 2023 est \$160k
97	<b>3. Maintenance and Supplies not via LPC</b>							
98	5,313.84	7,688.97	9,891.42	13,139.89	9,530.00	3,081.44	9,530.00	
99	3,993.05	3,070.41	1,527.32	2,952.02	4,000.00	564.14	3,500.00	Small reduction.
100			7,303.99	3.17	2,000.00	433.57	2,000.00	
101	2,603.75	2,440.00	2,854.24	4,301.29	4,400.00	1,200.00	4,400.00	
102	1,820.83	537.04	635.37	3,224.51	2,500.00	703.02	2,500.00	2023 includes \$2000 for annual steam cleaning of kitchen, carpet. 2022 includes \$2,250 plumbing repair in Dec.
103	<b>\$ 13,731.47</b>	<b>\$ 13,736.42</b>	<b>\$ 22,212.34</b>	<b>\$ 23,620.88</b>	<b>\$ 22,430.00</b>	<b>5,982.17</b>	<b>21,930.00</b>	
104	682.45	612.50	682.45	612.50	690.00		690.00	
105	16,871.00	19,064.00	24,583.00	28,500.00	31,350.00	7,837.50	31,350.00	
106	625.00	450.00	250.00	769.95	600.00		600.00	
107	9,454.61	4,041.38	7,025.81	18,888.50	19,000.00	9,074.00	20,000.00	Raise based on YTD actual.
108	<b>\$201,472.55</b>	<b>\$147,129.09</b>	<b>\$ 177,999.04</b>	<b>\$ 228,567.17</b>	<b>\$ 231,070.00</b>	<b>81,246.09</b>	<b>234,914.00</b>	

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109	<b>D. MINISTERIAL PROGRAM</b>							
110	<b>1. Senior Minister</b>							
111		69,558.60	90,426.18	93,903.93	99,686.00	34,289.68	99,686.00	40 hours/week. 4% increase 2022, 6% in 2023.
112		10,145.40	13,462.02	14,742.77	16,037.00	5,503.48	16,037.00	
113		1,050.00	1,260.00	1,410.72	1,495.00	477.29	1,495.00	
114		8,820.00	11,760.00	13,166.04	13,956.00	4,454.52	13,956.00	
115			875.00	1,248.30	1,200.00		1,200.00	
116		265.00	1,281.21	2,515.13	2,650.00	972.63	2,650.00	
117		<b>\$ 89,839.00</b>	<b>\$ 119,064.41</b>	<b>\$ 126,986.89</b>	<b>\$ 135,024.00</b>	<b>45,697.60</b>	<b>\$135,024.00</b>	
118		3,200.00	3,500.00	3,050.00	3,500.00	1,350.00	3,500.00	
119		1,240.14						
120		1,250.00						
121		9,600.00						
122		533.45	1,249.92	959.52	1,000.00	146.73	1,000.00	
123		<b>\$ 69,115.52</b>	<b>\$105,662.59</b>	<b>\$ 123,814.33</b>	<b>\$ 130,996.41</b>	<b>\$ 47,194.33</b>	<b>139,524.00</b>	
124	<b>E. PARISH</b>							
125	3,300.50	(209.40)			0.00			
126	2,235.08	1,003.76	70.50	1,388.86	1,500.00	(20.14)	1,500.00	
127	<b>Child Care</b>							
128	5,744.22	2,769.28			5,200.00	432.00	4,104.00	Reduce to reflect 3 hours per Sunday, 2 staff members per Sunday, \$18 per hour.
129	631.51	(659.82)			397.80	33.05	313.96	
130	<b>\$ 6,375.73</b>	<b>\$ 2,109.46</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 5,597.80</b>	<b>465.05</b>	<b>4,417.96</b>	
131	<b>Christian Education</b>							
132	3,378.17	934.56	1,587.47	2,318.12	1,800.00	605.11	1,800.00	
133	4,777.04	3,807.16	3,243.96	344.34	2,200.00	(40.00)	2,200.00	
134	<b>c. Associate Minister</b>							
135	59,440.69	59,589.42	58,548.62	59,852.83	63,500.00	21,842.52	63,500.00	30 hours/week. 4% increase in 2022. 6% in 2023
136	2,929.16	2,983.16	2,987.66	5,699.42	6,071.00	2,091.38	6,071.00	
137		792.00	864.00	898.68	952.00	304.05	952.00	
138		5,759.52	5,759.52	5,990.52	6,350.00	2,026.80	6,350.00	
139		250.00	184.71		250.00		250.00	
140	<b>\$ 62,369.85</b>	<b>\$ 69,374.10</b>	<b>\$ 68,344.51</b>	<b>\$ 72,441.45</b>	<b>\$ 77,123.00</b>	<b>26,264.75</b>	<b>\$ 77,123.00</b>	
141	<b>\$ 70,525.06</b>	<b>\$ 74,115.82</b>	<b>\$ 73,175.94</b>	<b>\$ 75,103.91</b>	<b>\$ 81,123.00</b>	<b>26,829.86</b>	<b>\$ 81,123.00</b>	

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142	Conf. & Mtg. Expenses	695.67	25.00	130.00	130.00	700.00	1,513.02	1,513.00 Actual reflects cost of Synod reg and room and board.
143	Contingency	3,553.63	707.11	22.47	2,028.20	2,000.00	1,000.00	Reduce by half.
144	Finance				11.99			
145	Flowers	1,702.06	0.00	1,333.23	1,229.38	0.00	800.00	Expenses will match donations
146	Member ordination support		750.00			500.00	500.00	
147	Director of Music Ministry							Recalculation based on review.
148	a. Director Salary	41,792.99	41,815.18	24,389.21	21,606.00	39,750.00	14,010.56	39,750.00 18 hours/week. 6% increase in 2023
149	b. Director Payroll Taxes	3,283.92	(1,712.78)	1,911.72	1,727.38	3,041.00	1,117.74	3,041.00
150	c. Director Health Stipend	1,134.12	1,155.00	600.62	974.17	1,739.00	600.42	1,739.00
151	d. Director Retirement benefit		2,091.96	871.65	1,326.00	1,988.00	633.63	1,450.00
152	d. Director life and disability insurance						190.09	596.00
153	f. Director Prof. Dev.	300.00	300.00	300.00	350.00	300.00	270.00	300.00
154	<b>Total Director OF Music Ministry</b>	<b>\$ 46,511.03</b>	<b>\$ 43,649.36</b>	<b>\$ 28,073.20</b>	<b>\$ 25,983.55</b>	<b>\$ 46,818.00</b>	<b>16,822.44</b>	<b>\$ 46,280.00</b>
155	<b>Music post June 2021 - May 2022</b>							
156	Search committee			126.11	29.23			
157	Substitutes			6,800.00	9,175.00			
158	<b>Total Music post June 2021 - May 2022</b>			<b>\$ 6,926.11</b>	<b>\$ 9,204.23</b>			
159	<b>Office</b>							
160	Accounting System	1,974.00	2,347.68	1,963.42	2,369.16	2,500.00	1,443.72	2,500.00
161	Bank Charges	524.54	515.08	572.75	240.52	250.00	12.00	300.00
162	Giving Fees	570.33	2,274.93	2,101.53	2,492.17	2,400.00	976.77	2,700.00 Raise a bit.
163	Internet and Cable - monthly	2,697.95	2,101.50	2,488.91	2,448.68	2,500.00	571.26	3,432.00 Recalculation based on regular monthly payments to vendor (GTT Comm. \$286 X 12)
164	Licenses and Fees		788.00	108.70	188.00	180.00	80.00	180.00
165	Office equipment maintenance	7,597.37	7,908.94	5,046.92	7,569.46	6,300.00	2,879.25	7,500.00 Recalculation based on regular monthly payments to two vendors (CIT \$301.28 X 12. Capitol Docs \$304.04 X 12) and small amounts for other services
166	Postage	406.20	515.90	469.20	74.10	550.00	-	200.00 Reduce.
167	Printing & Office Supplies	1,524.83	3,250.84	2,982.51	2,965.17	3,000.00	1,697.12	3,500.00 Raise a bit.
168	Telephone - monthly	1,857.36	1,801.82	2,240.88	2,412.57	2,200.00	622.77	1,900.00 Recalculation based on regular monthly payments to vendor (US Tech. \$157 X 12).
169	Workers Compensation Insurance	1,417.00	2,065.00	1,942.00	1,718.00	2,195.00	2,195.00	2,195.00
170	<b>Total Office</b>	<b>\$ 18,569.58</b>	<b>\$ 23,569.69</b>	<b>\$ 19,916.82</b>	<b>\$ 22,477.83</b>	<b>\$ 22,075.00</b>	<b>10,477.89</b>	<b>24,407.00</b>
171	<b>Office and Building Staff</b>							
172	Building Manager							

**May 19, 2023 for congregational meeting**  
**First Congregational Church**  
**Actual 2019-2022; actual through April 2023, estimated 2023**

		2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 budget	2023 actual April	2023 est'd year end	
173	<b>A. Building Manager salary</b>	57,639.56	58,789.71	59,085.76	62,906.88	63,829.00	21,438.21	63,829.00	30 hours/week. 4% increase in 2022. 6% increase in 2023.
174	<b>B. Building Manager payroll tax expense</b>	4,370.47	(2,763.77)	4,435.01	4,773.36	4,883.00	1,625.54	4,883.00	
175	<b>C. Building Manager insurance</b>	6,192.32	8,735.88	9,180.00	9,648.00	10,476.00	3,536.25	10,476.00	
176	<b>D. Building Manager Retirement benefit</b>		2,026.80	2,026.80	2,107.56	2,234.00	713.06	2,234.00	
177	<b>E. Building Manager disability insurance</b>		796.29	868.68	903.24	957.00	305.60	957.00	
178	<b>F. Professional Development</b>	500.00		250.00	316.94	250.00	-	250.00	
179	<b>Total Building Manager</b>	<b>\$ 68,702.35</b>	<b>\$ 67,584.91</b>	<b>\$ 75,846.25</b>	<b>\$ 80,655.98</b>	<b>\$ 82,629.00</b>	<b>27,618.66</b>	<b>\$ 82,629.00</b>	
180	<b>Office Assistant</b>								
181	<b>A. Office Assistant salary</b>	31,764.40	31,623.48	32,422.45	21,019.00	26,280	4,787.50	21,787.50	Started February 2023. 20 hours/week, \$25/hour.
182	<b>B. Office Assistant payroll tax expense</b>	2,794.04	(3,525.41)	2,480.29	1,852.32	1,750	406.99	1,667	
183	<b>C. Office Assistant Health Stipend</b>	4,609.02	4,697.52	3,774.66	3,247.02	4,203	532.60	2,429	
184	<b>D. Office Assistant Retirement Expense</b>		1,105.68	737.12	871.13	801		850	
185	<b>E. Office Assistant disability insurance</b>		394.90	315.92	346.06	343		360	
186	<b>F. Professional Development</b>		500.00	(3.12)		250		250	
187	<b>G. Vacation Coverage</b>	3,150.00		3,007.76	5,501.25	2,505	5,435.80	6,636	2023: based on actual through April plus coverage for two weeks.
188	<b>Total Office Assistant</b>	<b>\$ 42,317.46</b>	<b>\$ 34,796.17</b>	<b>\$ 42,735.08</b>	<b>\$ 32,836.78</b>	<b>\$ 36,132</b>	<b>11,162.89</b>	<b>\$ 33,979</b>	
189	<b>Sexton</b>								
190	<b>A. Sexton salary</b>	19,646.38	31,634.95	30,544.92	33,919.43	34,863.00	11,881.17	34,863.00	37 hours/week. 2022: \$17.10/hour (pegged to \$17.95 union rate with some adjustments). 6% increase in 2023.
191	<b>B. Sexton payroll tax expense</b>	1,693.02	(3,475.23)	2,584.19	3,017.58	2,667.00	1,062.87	2,667.00	
192	<b>C. Sexton Health Stipend</b>	2,484.55	3,870.22	3,876.08	5,526.08	5,842.00	2,012.60	5,842.00	
193	<b>D. Sexton retirement expense</b>		671.44	1,007.16	1,151.52	1,220.00	389.57	1,220.00	
194	<b>E. Sexton disability insurance</b>		287.76	431.64	493.56	523.00	166.97	523.00	
195	<b>Total Sexton</b>	<b>\$ 23,823.95</b>	<b>\$ 32,989.14</b>	<b>\$ 38,443.99</b>	<b>\$ 44,108.17</b>	<b>\$ 45,115.00</b>	<b>15,513.18</b>	<b>\$ 45,115.00</b>	
196	<b>Total Office and Building Staff</b>	<b>\$134,843.76</b>	<b>\$135,370.22</b>	<b>\$ 157,025.32</b>	<b>\$ 157,600.93</b>	<b>\$ 163,876.00</b>	<b>54,294.73</b>	<b>\$161,722.82</b>	
197	<b>Outreach and Membership Commission</b>								
198	<b>Outreach and Membership</b>	693.87	947.39	765.19	1,168.29	1,910.00	248.86	1,910.00	
199	<b>Total Outreach and Membership Commission</b>	<b>\$ 693.87</b>	<b>\$ 947.39</b>	<b>\$ 765.19</b>	<b>\$ 1,168.29</b>	<b>\$ 1,910.00</b>	<b>248.86</b>	<b>\$ 1,910.00</b>	
200	<b>Pathways Sunday Support</b>	4,900.00	750.00	450.00	1,128.72	2,600.00	786.70	2,400.00	
201	<b>Publicity</b>								
202	<b>Public Visibility</b>		32.30			0.00		0.00	
203	<b>Website</b>		199.00	457.54		200.00		200.00	

**May 19, 2023 for congregational meeting**  
**First Congregational Church**  
**Actual 2019-2022; actual through April 2023, estimated 2023**

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 budget	2023 actual April	2023 est'd year end		
204	<b>Total Publicity</b>	\$ 0.00	\$ 231.30	\$ 457.54	\$ 0.00	\$ 200.00	-	\$ 200.00	
205	<b>Social Action Commission</b>								
206	<b>A. Social Action and Awareness</b>	828.89	492.89	0.00	167.05	500.00	-	500.00	
207	<b>B. Justice &amp; Witness/Anti Racism Group</b>		1,000.00	762.50	0.00	2,250.00	109.58	2,250.00	
208	<b>C. Sanctuary Task Force</b>	617.00	700.00	(83.74)	125.00	1,550.00	(500.00)	1,550.00	
209	<b>D. Drop in Center</b>	-4,700.60							
210	<b>1. Social Action Contractor</b>	6,920.00	2,880.00	2,075.00	6,000.00	6,360.00	2,120.00	6,360.00	Reflects 6% increase in 2023.
211	<b>2. Drop In Center Supplies</b>		346.99		28.50	900.00	100.96	900.00	
212	<b>Total D. Drop in Center</b>	<b>\$ 2,219.40</b>	<b>\$ 3,226.99</b>	<b>\$ 2,075.00</b>	<b>\$ 6,028.50</b>	<b>\$ 7,260.00</b>	<b>2,220.96</b>	<b>\$ 7,260.00</b>	
213	<b>Total Social Action Commission</b>	<b>\$ 3,665.29</b>	<b>\$ 5,419.88</b>	<b>\$ 2,753.76</b>	<b>\$ 6,320.55</b>	<b>\$ 11,560.00</b>	<b>1,830.54</b>	<b>\$ 11,560.00</b>	
214	<b>Worship Commission</b>								
215	<b>A. Music - Contract Musicians</b>	4,800.00	1,900.00	800.00	1,650.00	3,200.00	500.00	3,200.00	
216	<b>B. Music - A/V support for choir on zoom</b>		2,350.00	2,900.00	90.00	0.00		0.00	
217	<b>C. Music - Vacation Organist</b>	1,000.00	400.00		750.00	1,000.00	400.00	2,000.00	Increase to cover Sundays off as agreed.
218	<b>D. Music Supplies</b>	1,037.31	763.73	570.23	1,476.28	1,500.00	459.13	1,500.00	
219	<b>E. Worship Supplies</b>	414.45	786.25	638.01	972.14	1,250.00	282.46	1,250.00	
221	<b>Total Worship Commission</b>	<b>\$ 7,751.76</b>	<b>\$ 6,199.98</b>	<b>\$ 4,908.24</b>	<b>\$ 4,938.42</b>	<b>\$ 6,950.00</b>	<b>1,641.59</b>	<b>\$ 7,950.00</b>	
222	<b>Additional employee benefits</b>	7,500.00							
223	<b>Total E. PARISH</b>	<b>\$312,823.02</b>	<b>\$293,889.57</b>	<b>\$ 296,008.32</b>	<b>\$ 308,714.86</b>	<b>\$ 346,909.80</b>	<b>114,890.54</b>	<b>\$346,783.78</b>	
224	<b>Total GENERAL EXPENSES</b>	<b>\$679,549.17</b>	<b>\$682,551.16</b>	<b>\$ 722,617.98</b>	<b>\$ 795,696.74</b>	<b>\$ 828,003.80</b>	<b>258,392.45</b>	<b>\$831,831.78</b>	
225	<b>Net Operating Income</b>	<b>\$ 18,692.57</b>	<b>(73,543.82)</b>	<b>(91,603.85)</b>	<b>(37,227.03)</b>	<b>(70,840.80)</b>	<b>(71,831.98)</b>	<b>(72,188.78)</b>	
226	<b>2020 deficit posted to General Fund Unrestricted Assets.</b>		73,543.82						
227	<b>2021, 2022, and 2023 balanced using some of \$520,000 in bequests since late 2019 not placed in endowment fund.</b>			91,603.85	37,227.03	70,840.80		72,188.78	