

Second Congregational Church
2022 Proposed Budget

2022 Budget Assumptions:

Church resumes unrestricted on-site Sunday worship in July 2022
 C.E.data is estimated, pending program decisions
 Church suppers resume in "take-out" format, January 1, 2022 (est. 60% of former participation)
 2021 "Fall Fair" will be held in May 2022 ("Spring Fair")
 Outside User Groups resume unrestricted occupancy July 1, 2022
 NSCS resumes full rent payments Jan 1, 2022, rent = \$45.5k, utility arrangements back to normal (1/3 heat & elec.)
 Staff pay raise =3.0%
 2021 budget figures from October Treasurer's Report

Account #	Account Name	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	
BUDGET INCOME							
Income							
41.100.113	LUMMUS FUND	2,000	2,385	2,000	3,000	2,500	
41.100.116	SCHWAB PRIMARY INTEREST	21,545	19,885	22,927	22,927	37,250	5% Primary (Oct. Bal.)
41.100.120	BUDGET BAL.-INVESTED FDS	17,287	0	57,811	3,000	0	
41.100.121	BLDG END FUND-BUD. - Major Maint.	31,429	17,442	31,180	31,180	51,078	5% Bldg End. (Oct. Bal)
41.100.123	MISSION END. ACCOUNT FUND	4,446	0	3,786	2,000	6,324	5% Mission Fund (Oct. Bal.)
41.100.125	2021 FOR TRANS. MINISTER SALARY			23,930	23,930	0	Amount of salary increase
41.100.135	PAYROLL PROTECTION PROGRAM LOAN	26,367	26,367	33,460	33,460	0	
	Primary Interest/Investment	103,074	66,079	175,094	119,497	97,153	
41.100.140	BEVERLY BANK INTEREST	20	28	25	100	100	
	North Shore Bank Checking	20	28	25	100	100	
	**INTEREST/INVEST. INCOME	103,094	66,107	175,119	119,597	97,253	
41.200.211	CURRENT YR. PLEDGE	112,380	111,988	101,817	95,000	78,584	
41.200.212	LAST YR. PD. THIS YR.	500	60	150	750	750	
41.200.213	THIS YR PD LAST YR	13,300	13,300	26,697	36,697	21,030	
41.200.214	CURRENT YEAR PLEDGE LOSS (5%)	-5,619		-5,091		-3,929	
41.200.216	ANTICIPATED PLEDGES	7,327	3,702	7,453	4,000	20,826	
41.200.217	ANTICIPATED PLEDGE LOSS (20%)	-1,465		-1,491		-4,165	
	Total Budget Pledge Receipt	126,423	129,050	129,536	136,447	113,096	
41.200.220	PLATE	5,000	562	1,500	150	500	
	Other Collections	5,000	562	1,500	150	500	
41.200.231	EASTER	1,600	926	800	1,210	800	
41.200.232	CHRISTMAS	2,000	1,490	2,000	1,500	1,500	
	Special Collections	3,600	2,416	2,800	2,710	2,300	
41.200.240	INITIAL ENVELOPE	50	30	50	30	30	
41.200.241	UCC CONF. DUES	600	166	500	175	0	
41.200.242	LIGHTS FOR SPIRE	100	90	100	120	100	
41.200.245	P-1 UTILITIES DONATION		200	0	0		
	Miscellaneous	750	486	650	325	130	
	**TOTAL BUDGET DONATIONS	135,773	132,514	134,486	139,632	116,026	
41.400.122	AA FRIDAY	2,400	600	1,200	600	1,000	
41.400.123	AA SUNDAY	2,400	900	1,200	1,000	1,000	
41.400.124	AL ANON	900	520	700	300	1,300	
41.400.125	Al-Anon District		20	0	0		
	Self Help Groups	5,700	2,040	3,100	1,900	3,300	
41.400.130	WEDDINGS/BAPTISMS	400	0	200	800	300	
41.400.131	HALL USE - ONE TIME	1,000	50	400	150	200	
41.400.132	PARKING DONATION	0	300	300	0	0	
41.400.134	FUNERALS	500	0	400	100	200	
41.400.138	WEDDING/FUNERAL-HALL EXP'S		0	0	0		
	Functions	1,900	350	1,300	1,050	700	
41.400.153	BOY SCOUTS - TROOP 4	200	200	200	100	200	
41.400.155	BEV YOUTH SOCCER	100	0		0	0	
	Sport & Scout Groups	300	200	200	100	200	

Second Congregational Church
2022 Proposed Budget

Account #	Account Name	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	
41.400.172	N.S CREATIVE ARTS COUNCIL	250	0	0	0	0	
41.400.179	TRIUMPH CENTER	3,500	1,300	1,750	0	0	
41.400.187	SAFE HARBOR (Closing)	2,500	0	0	0	0	
41.400.189	CARE DIMENSIONS	150	0	75	0	0	
41.400.190	ENTRE'ACT THEATER	2,000	0	0	0	0	
41.400.192	SAFE HARBOR ((New)		620	1,250	400	0	
	CHILDREN'S DANCE CLASSES					2,100	
	Misc Groups	8,400	1,920	3,075	400	2,100	
41.400.350	N. S. CHRISTIAN SCHOOL RENT	44,100	40,012	45,500	40,738	45,500	
41.400.352	N. S. CHRISTIAN SCHOOL UTIL	11,074	5,942	15,780	14,500	10,850	1/3 G&E + 1/2 trash
	North Shore Christian School	55,174	45,954	61,280	55,238	56,350	
41.400.411	MUSIC RECITALS	600	200	200	250	200	
41.400.412	RECITAL EXP	0	-250	0	0	0	
	Music Groups	600	-50	200	250	200	
	**TOTAL BUILDING USE	72,074	50,414	69,155	58,938	62,850	
41.430.123	FALL/SPRING FAIR	3,000	50	2,500	0	2,500	
41.430.125	FAIR - TABLE RENTALS	500	35	400	0	300	
41.430.131	FAIR EXPENSES	-200	-35	-150	0	-150	
	Fair Type Activities	3,300	50	2,750	0	2,650	
41.430.160	BEAN SUPPERS	3,300	1,470	1,500	800	1,200	
41.430.161	BEAN SUPPER-SUPPLIES	0	-122	-150	0	-150	
	Suppers	3,300	1,348	1,350	800	1,050	
	**REVENUE ENHANCEMENT	6,600	1,398	4,100	800	3,700	
	***TOTAL BUDGET INCOME	317,540	250,433	382,860	318,967	279,828	
	BUDGET EXPENSE						
Expense							
51.100.100	PLEDGE MISSION (10% pledges)	12,590	12,905	12,954	12,954	11,310	
	Mission/Social Action						
	Community Happenings						
	Alternative Worship						
	Youth mission trips						
	UCC Conference Dues						
	Other M&SA						
	MISSION COMMITMENT	12,590	12,905	12,954	12,954	11,310	
51.200.118	GUEST MINISTER	1,200	3,260	1,500	3,300	2,000	
51.200.128	Pastoral Services	0	8,800	15,600	16,700	16,068	3%
	Other Pastoral Services	1,200	12,060	17,100	20,000	18,068	
51.200.430	SALARY	43,000	33,727	43,645	7,948		
51.200.431	PARSONAGE EQUITY/ALLOWANCE	6,122	4,801	6,122	589		
51.200.432	ANNUITY DUES	6,020	5,731	6,967	0		
51.200.433	Life/Disability Ins	645	0	655	0		
51.200.434	HEALTH INSURANCE	10,824	8,490	10,824	1,041		
51.200.435	SOCIAL SEC	3,290	2,947	3,807	653		
51.200.436	TRAVEL REIMB	3,000	1,566	3,000	0		
51.200.437	PROF EDUCATION	1,600	745	1,600	0		
51.200.438	MOBILE PHONE	600	471	600	58		
	MINISTRY EXPENSES						
	MOVING EXP/BCKGRND CHECK	140	0				
	Interim Senior Minister	75,241	58,478	77,220	10,289	0	
51.200.440	TRANSITIONAL MINISTER SALARY			0	20,769	30,900	3%
51.200.441	TRANS. MINISTER HOUSING ALLOW.			0	24,230	36,050	3%
51.200.442	TRANSITIONAL MINISTER ANNUITY			0	6,825	9,373	3%
51.200.443	TRANSITIONAL MINISTER DISABILITY			0	731	975	no change

Second Congregational Church
2022 Proposed Budget

Account #	Account Name	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	
51.200.444	TRANS. MIN. HEALTH & DENTAL INS.			0	19,845	27,734	5% Health, 0% dental
51.200.445	TRANSITIONAL MIN. SOCIAL SECURITY			0	3,442	5,122	3%
51.200.446	TRANS. MIN. CONTINUING EDUCATION				500	1,000	per call
51.200.447	TRAN. MINISTER TRAVEL EXPENSE				500	1,000	per call
51.200.448	TRANSITIONAL MIN. MOBILE PHONE			0	580	890	per call
	TRANSITIONAL MINISTRY EXPENSES				0	600	per call
	Transitional Minister			0	77,422	113,644	
	**PASTORAL SERVICES	76,441	70,538	94,320	107,711	131,712	
51.210.110	C.E. COORDINATOR			7,800	0		
51.210.111	C.E. NURSERY SUPV.	1,200	1,470	1,050	550		
51.210.112	C.E. NURSERY ASSIST. (2)	0					
	C.E. Staff	1,200	1,470	8,850	550		
51.210.121	C.E.COMMITTEE EXPENSE			150	0		
51.210.129	CHILDRENS BIBLES BUDGET	100	0	50	50		
51.210.150	TRAINING AND ENRICHMENT	900	100	300	126		
	Christian Ed Expense	1,000	100	500	176		
	**CE STAFF & PROGRAMS	2,200	1,570	9,350	726	2,000	
51.220.110	MUSIC DIR GROSS PAY	23,460	23,460	23,812	23,812	24,526	3%
	Appreciation Exp.		3,000				
	Music Director Salary	23,460	26,460	23,812	23,812	24,526	
51.220.123	ORGAN MAINT	600		600	0	600	
51.220.124	SUBSTITUTE ORGANIST	600		600	0	600	
51.220.125	MUSIC	300		80	0	80	
51.220.126	MUSIC PAPER SUPPLIES	0	15	0	0	0	
51.220.128	COPYRIGHT & LICENSING FEES	222	484	600	640	875	
51.220.129	PIANO MAINT	500		500	150	400	
51.220.130	HANDBELL EXPENSE	50		0	0	750	
51.220.132	MUSICIANS	1,000	450	600	500	600	
51.220.133	MUSIC MISC	50		50	0	50	
	Music Expense	2,722	949	3,030	1,290	3,955	
	**MUSIC COMM. EXPENSE	26,182	27,409	26,842	25,102	28,481	
51.230.110	ADMIN SEC GROSS PAY	26,684	26,689	27,084	27,084	27,897	3%
	Appreciation Expense		1,000				
51.230.120	ADMIN ASSIST GROSS PAY	3,060	2,531	3,106	3,106	3,199	3%
	Admin Sec Salary	29,744	30,220	30,190	30,190	31,096	
51.230.210	FIN SEC GROSS PAY	13,850	12,870	14,057	16,168	14,479	3%
	Appreciation Expense		500				
51.230.310	TREASURERS SALARY	1,054	1,054	1,069	1,069	1,102	3%
	Fin. Sec. and Treas. Salaries	14,903	14,424	15,127	17,237	15,581	
51.230.410	ADMIN SEC S.S.	2,041		2,072	2,072	2,134	3%
51.230.411	FIN SEC S.S.	1,059		1,075	1,236	1,108	3%
51.230.412	C.E. S.S.			597	42	115	1500x.0765
51.230.413	MUSIC DIR S.S.	1,795		1,822	1,822	1,876	3%
51.230.414	SEXTON S.S.	993		1,008	1,077	1,038	3%
51.230.415	ADMIN ASSIST S.S.	234		238	238	245	3%
51.230.416	SECURITY S.S.	218		465	494	479	3%
51.230.419	C.E. CAREGIVERS	92		80	0	0	3%
51.230.421	STATE TAX ADJ.						
	Social Security Pd by Church	6,433	7,972	7,357	6,981	6,995	
	APPRECIATION BONUS		4,500				
	**ADMINISTRATIVE	51,081	57,116	52,674	54,408	53,672	
51.240.212	"DEACONS SUPPLIES"	200	216	100	0	200	
51.240.221	BEVERLY/FACEBOOK PUBLICITY	500	168	250	270	300	3%
51.240.226	DEACON CONTINGENCY	300	0	150	75	0	

Second Congregational Church
2022 Proposed Budget

Account #	Account Name	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Budget	
51.240.227	LENT DEVOTIONALS	150	0	0	0	0	
51.240.246	HOSPITALITY EXPENSE	300	0	0	0	0	
	Member Development	1,450	384	500	345	500	
51.240.312	"SNEUCC PROPORTIONAL GIVING"	3,200	2,650	2,500	5,181	4,257	in Pledge Mis.
	N.E. ASSOCIATION DUES				250	250	
51.240.314	CANVAS/STEWARDSHIP	300	458	350	350	350	
51.240.320	CONFERENCE REIMB.			0	0	0	
	PORTFOLIO MGMT. SERVICES					8,500	projected
	Finance Team	3,500	3,108	2,850	5,781	13,357	
	**CENTRAL BOARD TEAMS	4,950	3,492	3,350	6,126	13,857	
	***SAL. & SERV. TOTALS	160,854	160,125	186,536	194,073	229,722	
51.400.110	BUILDING INS CHURCH	13,308	13,237	14,186	13,700	15,013	
51.400.111	WORKERS COMP INS CHURCH	2,168	1,884	1,621	1,621	1,628	
51.400.112	APPRAISALS	500	0	500	0	0	
	Insurance Church	15,976	15,121	16,307	15,321	16,641	
51.400.300	SECURITY SYSTEM						
51.400.301	PARKING LOT REPAIRS						
51.400.302	REFRIGERATOR REPAIRS						
51.400.303	OVEN/STOVE REPAIRS						
51.400.304	PLUMBING						
51.400.305	EXTERIOR GROUNDS/LANDSCAPING						
51.400.307	PAINTING						
51.400.308	SAFETY INSPECTIONS						
51.400.309	FRIDGE COMPRESSOR						
51.400.310	P2 SIDING & WINDOWS						
51.400.311	CHURCH ELECTRICAL WORK						
51.400.312	ELEVATOR LIFT						
51.400.313	WINDOW REPAIRS						
51.400.314	P1 WATER HEATER						
51.400.317	CHURCH BOILER REPAIRS						
51.400.318	DISHWASHER REPAIR						
51.400.319	FLOOR/CARPET CLEAN/REP.						
51.400.321	GUTTER CLEANING						
51.400.322	BUILDING ALARM REPAIRS						
51.400.323	PAVING CHURCH LOT AND P2						
51.400.325	FIRE ALARM MALFUNCTIONS						
51.400.329	FIRE DETECTION EQUIPMENT						
51.400.333	ACCESS/EGRESS MAINT.						
51.400.399	PORTICO RESTORATION						
51.400.399	MAJOR MAINT CHURCH BUDGET						
	Major Maint-Church (3.5 %endow.)	22,000	17,442	21,826	21,826	35,755	3.5% Bldg End., Oct. bal.
51.400.401	MAINTENANCE LABOR	500	0	300	150	200	
51.400.410	PAPER ITEMS	500	0	250	150	200	
51.400.411	BUILDING MATERIALS	300	51	150	150	150	
51.400.412	CLEANING SUPPLIES	2,500	1,173	2,000	1,800	2,000	
51.400.413	KITCHEN SUPPLIES	500	267	200	75	100	
51.400.414	COVID-19 SUPPLIES		439	1,000	500	750	
	Maint, Materials & Supplies	4,300	1,930	3,900	2,825	3,400	
51.400.510	SEXTON GROSS PAY	12,985	12,987	13,179	14,184	13,575	3%
51.400.519	SECURITY	2,856	6,061	6,083	6,500	6,265	3%
	Sexton & Security	15,841	19,048	19,262	20,684	19,840	
51.400.611	ELECTRIC CHURCH	14,000	7,097	12,000	8,800	10,500	20%
51.400.612	GAS CHURCH	15,500	10,891	17,000	15,000	18,000	20%
51.400.613	WATER/SEWER CHURCH	2,200	1,122	2,300	1,500	2,000	?
51.400.614	PHONE/INTERNET CHURCH	3,000	2,458	2,600	2,500	2,600	3%
51.400.615	TRASH REMOVAL CHURCH	2,500	2,363	2,560	2,560	2,700	5%
51.400.616	SNOW REMOVAL CHURCH	4,150	1,725	4,250	3,500	3,500	(wx?)

Second Congregational Church
2022 Proposed Budget

Account #	Account Name	2020 Budget	2020 Actual	2021 Budget	2021 Forecast	2022 Budget
51.400.617	ELECTRIC SPIRE	500	701	500	650	750
51.400.619	ELEVATOR INSPECTION	600	0	600	0	600
51.400.620	FIRE ALARM MONITORING	350	0	0	0	0
51.400.621	ASBESTOS TESTING	0	0	0	0	0
	Church Utilities	42,800	26,357	41,810	34,510	40,650
	**CHURCH BUILDING	100,917	79,898	103,105	95,166	116,286
51.410.210	MAINT P1	1,200	872	650	0	0
51.410.212	P1 GARAGE DOOR					
	Maintenance-P1	1,200	872	650	0	0
	GEN. FUND P-1 UTIL. EXP.		200			
51.410.311	ELECTRIC P1	2,200	2,288	2,350	888	0
51.410.312	WATER/SEWER P1	300	626	550	432	0
51.410.313	TELEPHONE P1	0	0	0		0
51.410.314	GAS P1	3,300	2,444	4,300	1,980	0
	Utilities-P1	5,800	5,558	7,200	3,300	0
	**PARSONAGE -P1	7,000	6,430	7,850	3,300	0
51.440.110	POSTAGE GENERAL	1,000	891	1,000	750	1,000
	Postage	1,000	891	1,000	750	1,000
51.400.618	WEBSITE DOMAIN		497	550	500	550
51.440.210	COPIER PAPER & SUPPLIES	500	147	300	300	300
51.440.212	COMPUTER EXPENSE	0	520	550	200	200
51.440.215	COPIER SVC./PRINTER LEASE	1,100	1,035	1,100	1,000	1,295
51.440.216	WEBSITE FEE	630	364	150	120	120
51.440.218	CHURCH WINDOWS MAINT.	1,700	1,638	1,700	1,700	1,500
51.440.219	OTHER TECHNOLOGY EXPENSE			7,000	4,000	15,000
	Equipment Expenses	3,930	4,201	11,350	7,820	18,965
51.440.310	OFFERING ENVELOPES	250	202	200	120	150
51.440.311	BULLETINS	200	0	200	80	80
51.440.312	OTHER OFFICE SUPPLIES	900	451	400	500	500
51.440.314	CERTIFICATES	50	0	0	45	45
51.440.315	CALENDARS	100	0	0	0	0
51.440.316	CHECKS	100	0	450	300	100
51.440.317	CREDIT CARD TRANS. FEES	100	229	250	125	125
51.440.318	VANCO FEE	500	369	400	400	400
	Office Expenses	2,200	1,251	1,900	1,570	1,400
51.440.410	EASTER EXPENSE	250	123	100	127	150
51.440.411	UPPER ROOM	250	269	250	200	265
51.440.412	CHRISTMAS CANDLES	100	0	0	0	0
51.440.413	PEOPLES UNITED (VAULT)	0	175	175	175	0
	Other Office	600	567	525	502	415
	**ADMIN OFFICE EXP	7,730	6,910	14,775	10,642	21,780
51.500.111	SEARCH COMMITTEE EXPENSE	150		250	0	250
	Crossroads/New Organization	150	0	250	0	250
	***TOTAL BUILDING EXPENSE	115,797	93,238	125,980	109,108	138,066
	****TOTAL EXPENSE	289,240	266,268	325,470	316,135	379,098
	Difference	28,300	-15,835	57,390	2,832	-99,270

20%

?