

BUF Board of Trustees Meeting

April 28, 2022

Attendees: Drew Betz (Vice-President), Daria Haynes, Alex Gilman, Henry Ohana, Sarah Pearson, Lew Phinney, John Stewart (Secretary), Melissa Swift (VZ), Paul Beckel (Ex-Officio)

VZ=Via Zoom

Not Present (Excused): Daria Haynes. Sarah Pearson

Other participants: Sky Hedman, Treasurer; Annie Sorich, Nominating Committee (VZ); Jim Reimer.

Minutes by John Stewart Secretary.

Chalice lighting 7:01 pm; Paul

Approval of last meeting minutes. John. Minutes from the 04/14/2022 meeting were approved by email on 4/28/2022.

Nominating Committee: Annie

- More prospective Board members contacted than ever before. Some reported feelings of disconnection or of not having sufficiently high qualifications which prevented them from considering joining the Board at this time.
- Slate of prospective Board members is impressive: Murray Bennett, Lew Phinney and Jim Reimer.

Treasurer's Report: Sky. Summary appended below.

- Expect to end the year in a slightly positive position.
- Members and friends have continued to come through.
- Concerned about 2023-2024 fiscal year when outside (federal) support will have ended.
- Members need to be connected in order for pledging to grow.

Budget: Sky (budget draft appended)

- **John moved and Henry seconded that the revised Operating Budget be approved as presented and recommended to the Congregation.**
Discussion. Surplus to be closed to the Emergency Reserves. This budget adds \$1,500 to Emergency Reserves and \$800 to the Choir Budget from the budget passed in the prior meeting. There was a recalculation on the Employer Retention Credit available to BUF which created the projected surplus.

Motion passed unanimously.

Kitchen Upgrade: Lew (detailed proposal appended)

- **Lew moved and Drew seconded that the proposal to upgrade the kitchen facility, including replacing the dishwasher, repairing the floor and walls for a total cost not to exceed \$19,645, plus applicable sales taxes be approved and recommended to the Congregation, to be funded from Building and Maintenance Reserves.**

Motion passed unanimously.

Capital Needs Assessment Update

- The report has been received. The Ad-Hoc committee working on it will try to meet in June to assess the report and recommend next steps.

Governance Task Force

- **Bylaws change:**
 - **Lew moved and John seconded that the current wording of Article IV be reinstated and that no change to the article be proposed to the Congregation: Membership, section 1d be changed to read: “Make a financial contribution...”**
 - Discussion. The current system is working, so no need to change.

Motion passed unanimously.

- Request to make committee a standing committee
Drew moved and Melissa seconded that the Governance Committee be created as a standing committee with the following goals:
 - **Assure that the Members of the Board are prepared to lead.**
 - **Maintain a relationship with the Nominating Committee**
 - **Plan and carry out the annual retreat and board orientation each year.**
 - **Assure that leadership with the congregation (minister, staff, committee chairs) are all supported to best serve the congregation.**
 - **Periodically review and evaluate the structure of the church leadership, committees, etc., and the organizational structure to assure it is best designed to meet the needs of an evolving congregation. Make recommendations to the full board as needed to make changes if necessary.**

Motion passed unanimously

Annual Meeting

- Agenda discussed

Re-visioning Process:

- Possibilities, planning, goals.
- Date: September 10

Calendaring:

- Board Retreat tentative July 15 (evening) and July 16 (morning)
- May 21 meeting will not occur.

Next Meeting Dates:

**May 15
May 26**

Annual Meeting

Regular Board Meeting

Meeting adjourned at 9:04 pm.

Future Board Meeting Items:

- Capital Needs Assessment
- Fundraising Policy vote

Summary of Action Items:

- John moved and Henry seconded that the revised Operating Budget be approved as presented and recommended to the Congregation. Motion passed unanimously.
- Lew moved and Drew seconded that the proposal to upgrade the kitchen facility, including replacing the dishwasher, repairing the floor and walls for a total cost not to exceed \$19,645, plus applicable sales taxes be approved and recommended to the Congregation, to be funded from Building and Maintenance Reserves. Motion passed unanimously.
- Lew moved and John seconded that the current wording of Article IV of the Bylaws be reinstated and that no change to the article be proposed to the Congregation: Membership, section 1d be changed to read: "Make a financial contribution..." Motion passed unanimously.
- Drew moved and Melissa seconded that the Governance Committee be created as a standing committee with the following goals:
 - Assure that the Members of the Board are prepared to lead.
 - Maintain a relationship with the Nominating Committee
 - Plan and carry out the annual retreat and board orientation each year.
 - Assure that leadership with the congregation (minister, staff, committee chairs) are all supported to best serve the congregation.
 - Periodically review and evaluate the structure of the church leadership, committees, etc., and the organizational structure to assure it is best designed to meet the needs of an evolving congregation. Make recommendations to the full board as needed to make changes if necessary.
 Motion passed unanimously

Attachments: (below)

- Treasurer's Report
- Draft Operating Budget (now approved)
- Kitchen Upgrade Project

Monthly Treasurer's Summary Report to the BUF Board of Trustees
March 2022 Financials (75% of the fiscal year)
Prepared for the April 28, 2022 Board Meeting

Overview of current and projected status:

- Positive net income for 2021-2022 is forecast.
- **Month of March, 2022:**
 - Pledge income was 123% of budgeted amount for the month of March.
 - BUF received \$1,683 in rent for March, 2021.
 - Net Ordinary Income is \$3,274 for the month of March.
- **Year to date (July, 2021– March, 2022)**
 - Pledge income is 102% of budget.
 - Net Operating Income is \$24,219 year to date (July – March), which exceeds the budgeted amount of -\$2,287.
- **Cash on Hand for March, 2022:**
 - As of March 31, 2022, BUF has a Cash On Hand of **\$23,058**.
 - BUF's Emergency Operating Reserve is \$42,074.
 - BUF's goal is to have reserves to cover three months operating expense, or \$99,722.
- **Reserves**
 - Building Repair & Maintenance Reserve: \$38,976
 - Emergency Operating Reserve: \$42,074
 - Sabbatical Reserve: \$2,610
- **Capital Needs Assessment**
 - Samdal & Associates (www.samdalassociates.com) completed the Capital Needs Assessment. John Stewart, Daria Haynes, Lew Phinney and Sky Hedman will review the report and make recommendations to the Board in June, 2022.
- **Security systems**
 - Intrusion Alarm system
 - Security Systems NW has begun installation of the Intrusion Alarm system. One part is on back order and is not expected until May.
 - Security Cameras
 - ADT installed the Video Surveillance Cameras.
 - Further software installation is underway.
 - Operational decisions for both systems are in progress.

Issues requesting Board involvement:

- **Finalize Budget for 2022-2023**
- **Finalize Kitchen Project proposal**

Income and Expense	<i>Year-to-date</i>	<i>% of budget to date</i>
<i>Pledge Income</i>	\$237,842	102%
<i>Total Donations</i>	\$279,815	105%
<i>Fundraising Income</i>	\$ 21,227	100% (primarily from Employee Retention Credit)
<i>Rental Income</i>	\$ 8,098	50%
Total Income Year to Date	\$342,555	111%
Total Expenses Year to Date	\$318,336	103%
YTD Op. Income minus Expense	\$ 24,219	Above budget (-\$997)

Cash on Hand

	This month	% Change	Prior month	Prior month
Checking balance	\$ 65,814	19%	\$ 55,306	\$ 66,568
Cash assets under Board control	\$ 186,405	-8%	\$ 202,254	\$ 212,936
Cash on Hand	\$ 23,058	18%	\$ 19,558	\$ 19,373

Funds Activity Report

Funds Activity	This month	Prior month
Total Restricted Investment Funds	\$ 55,228	\$ 55,228
Total Restricted Bank Account Funds	\$ 99,936	\$113,738
Total Designated Program Funds	\$ 70,589	\$ 76,037
Total in all funds	\$170,407	\$245,003

Fundraising Summary

Fundraising Event	Income YTD	Income Goal for year	% of Goal
Dinner Auction/Gala	\$ 0	\$ 17,500	0%
Other Fundraising	\$ 40	\$ 40	100%
Pandemic Grants & Income	\$ 21,187	\$ 0	0%
Total Fundraising	\$ 21,227	\$ 17,500	

Members of the Financial Oversight Committee are Sky Hedman (Treasurer), John Stewart, Frank McDonald (Assistant Treasurer), Brian Quick, Pam Ives (Assistant Treasurer), Cathy Campbell and Sue Sayegh.

Treasurer's Summary Reports and selected Financial Reports generated by Administrator are placed Administrator in BUF Workroom.

Cash On Hand reports:

Assets that are available to Board under normal operating conditions: Checking, Savings, and Accounts Receivable. (It does not include Endowment, Humanitas, A. Herrmann Social Justice Account.)

Equity that is subtracted from Assets are those that are not available under normal operating conditions: Restricted Funds and Designated Program Funds. Liabilities are adjusted to include only one month of the Principal payment for the mortgage.

Financial Reports attached:

Monthly I&E Comparison

Cash on Hand Report

Balance Sheet Prev Year Comparison

Funds Activity Report

I&E YTD Annual Budget Comparison

Concise Proposed Budget 2022-23

Bellingham Unitarian Fellowship (Linked to draft)

Draft 2022-2023 budget Summary

	Next fiscal year	Current fiscal year
Ordinary Income/Expense	Projected 2022-2023	Projected 2021-2022
Income		
STEWARDSHIP INCOME		
Total DONATIONS	339,985	360,844
Total FUNDRAISING	20,000	43,325
Total STEWARDSHIP INCOME	359,985	404,169
OPERATIONS INCOME		
Total FACILITIES	31,900	17,915
* PROGRAMS		
Total PROGRAMS	0	0
Total OPERATIONS INCOME	31,900	17,915
Total FINANCING	200	289
Total Income	392,108	422,419
Gross Profit	392,108	422,419
Expense		
Total STEWARDSHIP EXPENSES	27,495	26,276
OPERATIONAL EXPENSES		
Total FACILITIES	27,027	26,240
Total UTILITIES / BUILDING SERVICES	29,022	24,513
Total ADMINISTRATIVE EXPENSES	15,398	14,266
Total PROGRAM EXPENSES	17,817	25,033
Total OPERATIONAL EXPENSES	89,264	90,053
Total STAFFING EXPENSE	296,230	296,323
Total FINANCING (Reserves) EXPENSE	-30,528	-916
Total Expense	382,461	411,736
Net Ordinary Income	9,647	10,683
 Non-Operating Expense		
Mortgage Equity Payment	9,623	8,911
	24	1,773

Concise Proposed Budget 2022-23

Comments:

BUF pledges are projected to be less than last year's (-\$8,900 less).

BUF received \$29,325 from Employee Retention Credit (federal COVID program) in 2021-2022

BUF rental income is projected to increase (+ \$13,985).

Total income is projected to be less than current year.

UUA dues will increase.

Custodial expenses and utilities will increase.

BUF income deficit to be countered by use of \$32,028 projected benefit from Employee Retention Credit

Positive result will cover mortgage principal payments.

Concise Proposed Budget 2022-23

edit for 2022-2023.

Category detail

Bellingham Unitarian Fellowship (Linked to draft)
Draft 2022-2023 budget Summary

Ordinary Income/Expense	Current fiscal year		Comparison
	Projected 2022-2023	Projected 2021-2022	
Income			
STEWARDSHIP INCOME			
DONATIONS			
Pledge Income	300,000	308,900	Decrease
Non-Pledge / Friends Do	25,007	30,026	Decrease
Cash Donations and Misc	2,321	2,321	
RE Gift	12,656	19,596	Decrease
Total DONATIONS	339,985	360,844	Decrease
FUNDRAISING			
Other Fundraising Income	20,000	14,000	Increase
Covid Grants & Income	0	29,325	***
Total FUNDRAISING	20,000	43,325	Increase
Total STEWARDSHIP INCOME	359,985	404,169	Decrease
OPERATIONS INCOME			
FACILITIES			
Rental of Building	31,900	17,915	Increase
Total FACILITIES	31,900	17,915	
PROGRAMS			
LLL INCOME			
LLL - RE Income	0	0	
Total LLL INCOME	0	0	
SEJC INCOME			
SEJC - Special Co	0	0	
SEJC-General	0	0	
SEJC - Fairtrade	0	0	
SEJC - Family Pro	0	0	
SEJC - Anti Racis	0	0	
Total SEJC INCOME	0	0	
Total PROGRAMS	0	0	
Total OPERATIONS INCOME	31,900	17,915	Increase
FINANCING			
Interest Income	200	289	Decrease
Total FINANCING	200	289	
Total Income	392,108	422,419	
Gross Profit	392,108	422,419	
Expense			
STEWARDSHIP EXPENSES			

Category detail

Denominational Dues			
UUA Dues	25,970	24,226	Increase
Total Denominational Dues	25,970	24,226	
Stewardship Fundraising Expense			
Auction - MayFaire Expense	1,025	1,025	
Other fundraising expenses	0	0	
Stewardship Expense	500	0	Increase
Total Stewardship Fundraising Expense	1,525	1,025	
Total STEWARDSHIP EXPENSES	27,495	26,276	
OPERATIONAL EXPENSES			
FACILITIES			
Building Maintenance & Insurance - Bldg/Liability	8,000	6,523	Increase
Mortgage Interest	8,208	7,498	Increase
Permits & Licenses	10,319	11,051	Decrease
Total FACILITIES	500	1,168	Decrease
Total FACILITIES	27,027	26,240	
UTILITIES / BUILDING SERVICES			
Custodial Contractors	5,700	3,690	Increase
Custodial -Supplies	2,700	1,593	Increase
Electricity	7,600	7,228	Increase
Elevator	2,036	2,007	Increase
Garbage/Recycling	2,196	2,076	Increase
Gas	3,450	2,418	Increase
Security Monitor/ Required	1,540	1,953	Increase
Water/Sewer	3,800	3,548	Increase
Total UTILITIES / BUILDING SERVICES	29,022	24,513	
ADMINISTRATIVE EXPENSES			
Office / Administrative	4,800	4,181	Increase
IT - Equipment	1,000	823	Increase
IT - Software/Subscriptions	3,000	2,963	Increase
Service Charges & Fees	1,882	1,882	
Telephone	4,716	4,417	Increase
Volunteer Appreciation	0	0	
Total ADMINISTRATIVE EXPENSES	15,398	14,266	
PROGRAM EXPENSES			
Choir	2,501	2,881	
CND & Coffee Hour	0	0	
LLL - Childcare Contractors	2,000	690	Increase
LLL EXPENSE			
LLL - OWL	0	156	
LLL - RE General	3,016	3,016	
Total LLL EXPENSE	3,016	3,172	
Membership & Hospitality	100	100	

Category detail

SEJC EXPENSES*			
SEJC - Spec Coll	0	0	
SEJC-Fair Trade	0	0	
SEJC Expense - G	0	0	
SEJC - Anti Racis	0	0	
Total SEJC EXPENSES	0	0	
Staff Train/Devel Expenses			
Prof Expense - M	2,500	4,618	Decrease
T&D for Dir LLL	2,500	3,100	Decrease
T&D for Music D	1,000	1,200	Decrease
T&D for Music S	100	200	Decrease
T&D for Comm M	200	200	
Total Staff Professional E	6,300	9,318	Decrease
Leadership Training & De	2,000	3,600	Decrease
Human Resources	0	217	Decrease
Pastoral Care	200	594	Decrease
Worship Arts	1,800	4,716	(sabbatical)
Total PROGRAM EXPENSES	17,817	25,033	
Total OPERATIONAL EXPENSES	89,264	90,053	
STAFFING EXPENSE			
Minister Salary & Housing	88,608	88,608	
Admin Salary & PTO	54,998	54,998	
Director of Lifelong Learning	48,960	48,960	
Music Director	25,752	25,752	
AV Tech	3,734	3,734	
Bookkeeper	0	0	
Building Steward	5,110	5,110	
Childcare Coordinator	450	450	
Keyboard Artist I/Choral Assist	7,060	7,060	
Keyboard Artist II	5,325	5,325	
RE Assistant	1,271	1,271	
Taize Leadership	2,400	2,400	
Benefits		0	
Health Insurance Supp	14,364	12,564	Increase
LTD Payroll Expense	2,094	2,701	Decrease
Pension Payroll Expense	21,038	21,038	
Total Benefits	37,496	36,303	Increase
Payroll Taxes			
Medicare Expense	2,290	2,290	
Social Security Expense	9,788	9,788	
Paid Family Medical Leav	349	349	
State of WA L&I Expense	2,640	3,137	Decrease
Total Payroll Taxes	15,067	15,563	Decrease
Payroll Expenses	0	0	

Category detail

Total STAFFING EXPENSE	296,230	296,323	
FINANCING (Reserves) EXPENSE			
Building & Maintenance Reserve	0	7,984	Decrease
Emergency Reserve (1% budget)	(30,528)	(1,400)	Increase
Sabbatical reserve	0	(7,500)	Decrease
Total FINANCING (Reserves) EXPENSE	(30,528)	(916)	Decrease
Total Expense	382,461	411,736	
Net Ordinary Income	9,647	10,683	
Non-Operating Expense			
Mortgage Equity Payment	9,623		

proj	proj	proj	proj	proj	proj	proj	proj	proj	proj	proj	proj	Accrual Basis
Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL

Ordinary Income/Expense
Income

STEWARDSHIP INCOME

DONATIONS

Pledge Income	48,949	24,294	23,169	24,754	23,272	23,074	21,038	20,449	23,000	22,000	26,000	20,000	300,000
Non-Pledge / Friends	985	1,185	2,838	1,165	990	10,501	682	250	1,107	1,900	1,904	1,500	25,007
Cash Donations and In	0	120	0	267	307	620	52	550	0	30	250	125	2,321
RE Gift	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	12,656
Total DONATIONS	50,989	26,654	27,062	27,241	25,624	35,250	22,827	22,304	25,162	24,985	29,209	22,680	339,985

FUNDRAISING

Other Fundraising Inc	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000
Covid Grants & Incom	0	0	0	0	0	0	0	0	0	0	0	0	0 ***
Total FUNDRAISING	0	0	0	0	0	0	0	0	0	0	20,000	0	20,000

Total STEWARDSHIP INCOME

50,989	26,654	27,062	27,241	25,624	35,250	22,827	22,304	25,162	24,985	49,209	22,680	359,985
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---------

OPERATIONS INCOME

FACILITIES

Rental of Building	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	31,900
Total FACILITIES	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	31,900

PROGRAMS

LLL INCOME

LLL - RE In	0	0	0	0	0	0	0	0	0	0	0	0	0
Total LLL INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0

SEJC INCOME

SEJC - Spei	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC-Gene	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Fair	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Fam	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Anti	0	0	0	0	0	0	0	0	0	0	0	0	0
Total SEJC INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0

Total PROGRAMS

0	0	0	0	0	0	0	0	0	0	0	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

Total OPERATIONS INCOME

2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	2,658	31,900
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	--------

FINANCING

Interest Income

0	3	40	3	3	27	0	3	60	0	0	60	200
---	---	----	---	---	----	---	---	----	---	---	----	-----

Total FINANCING

0	3	40	3	3	27	0	3	60	0	0	60	200
---	---	----	---	---	----	---	---	----	---	---	----	-----

Total Income

53,647	29,316	29,761	29,903	28,309	37,935	25,485	24,965	27,880	27,643	51,867	25,398	392,108
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---------

Gross Profit

53,647	29,316	29,761	29,903	28,309	37,935	25,485	24,965	27,880	27,643	51,867	25,398	392,108
--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	---------

Expense

STEWARDSHIP EXPENSES

Denominational Dues

UUA Dues	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,375	2,375	25,970
Total Denominational Dues	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,375	2,375	25,970

Stewardship Fundraising Expense

Auction - MayFaire Ex	0	0	0	0	0	0	0	200	400	425	0	1,025
Other fundraising exp	0	0	0	0	0	0	0	0	0	0	0	0
Stewardship Expense	0	0	0	0	0	0	500	0	0	0	0	500
Total Stewardship Fundraising E	0	0	0	0	0	0	500	0	200	400	425	1,525

Total STEWARDSHIP EXPENSES

2,122	2,122	2,122	2,122	2,122	2,122	2,622	2,122	2,322	2,522	2,800	2,375	27,495
-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	--------

OPERATIONAL EXPENSES

FACILITIES

Building Maintenance	1,000	632	581	1,300	10	250	0	477	1,500	250	500	1,500	8,000
Insurance - Bldg/Liab	684	684	684	684	684	684	684	684	684	684	684	684	8,208
Mortgage Interest	860	860	860	860	860	860	860	860	860	860	860	860	10,319
Permits & Licenses	0	0	0	0	0	0	0	500	0	0	0	0	500
Total FACILITIES	2,544	2,176	2,125	2,844	1,554	1,794	1,544	2,521	3,044	1,794	2,044	3,044	27,027

UTILITIES / BUILDING SERVICES

Custodial Contractors	475	475	475	475	475	475	475	475	475	475	475	475	5,700
Custodial -Supplies	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Electricity	633	633	633	633	633	633	633	633	633	633	633	633	7,600
Elevator	509	0	0	509	0	0	509	0	0	509	0	0	2,036
Garbage/Recycling	183	183	183	183	183	183	183	183	183	183	183	183	2,196

-32028.4

-32027.7

	Gas	288	288	288	288	288	288	288	288	288	288	288	288	3,450
	Security Monitor/ Re	128	128	128	128	128	128	128	128	128	128	128	128	1,540
	Water/Sewer	317	317	317	317	317	317	317	317	317	317	317	317	3,800
Total UTILITIES / BUILDING SERV		2,758	2,249	2,249	2,758	2,249	2,249	2,758	2,249	2,249	2,758	2,249	2,249	29,022
ADMINISTRATIVE EXPENSES														
	Office / Administrativ	400	400	400	400	400	400	400	400	400	400	400	400	4,800
	IT - Equipment	83	83	83	83	83	83	83	83	83	83	83	83	1,000
	IT - Software/Subscrip	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	Service Charges & Fe	113	118	144	-16	156	250	141	206	140	140	350	140	1,882
	Telephone	393	393	393	393	393	393	393	393	393	393	393	393	4,716
	Volunteer Appreciat	0	0	0	0	0	0	0	0	0	0	0	0	0
Total ADMINISTRATIVE EXPENSE		1,239	1,244	1,270	1,110	1,282	1,376	1,267	1,332	1,266	1,266	1,476	1,266	15,398
PROGRAM EXPENSES														
	Choir	542	542	142	142	142	142	142	142	142	142	142	142	2,501
	CND & Coffee Hour	0	0	0	0	0	0	0	0	0	0	0	0	0
	LLL - Childcare Contr	167	167	167	167	167	167	167	167	167	167	167	167	2,000
LLL EXPENSE														0
	LLL - OWL	0	0	0	0	0	0	0	0	0	0	0	0	0
	LLL - RE Ge	383	27	500	95	85	350	124	52	350	350	350	350	3,016
Total LLL EXPENSE		383	27	500	95	85	350	124	52	350	350	350	350	3,016
Membership & Hospi		0	0	0	0	0	0	0	0	0	0	100	0	100
SEJC EXPENSES														
	SEJC - Spe													0
	SEJC-Fair T	0	0	0	0	0								0
	SEJC Exper	0	0	0	0	0	0	0	0	0	0	0	0	0
	SEJC - Anti	0	0	0	0	0	0	0	0	0	0	0	0	0
Total SEJC EXPENSES		0	0	0	0	0	0	0	0	0	0	0	0	0
Staff Train/Devel Expenses														
	Prof Expense - Minister												2,500	2,500
	T&D for Dir LLL						0						2,500	2,500
	T&D for Music Director						0						1,000	1,000
	T&D for Music Staff												100	100
	T&D for Comm Minister												200	200
Total Staff Professional Expenses		0	0	0	0	0	0	0	0	0	0	6,300	6,300	6,300
	Leadership Training &	500	0	0	0	0	1,000	0	0	0	500	0	0	2,000
	Human Resources	0	0	0	0	0	0	0	0	0				0
	Pastoral Care	0				0						0	200	200
	Worship Arts	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Total PROGRAM EXPENSES		1,742	886	958	553	543	1,808	582	510	808	1,308	809	7,309	17,817
Total OPERATIONAL EXPENSES		8,283	6,555	6,602	7,265	5,628	7,227	6,151	6,612	7,367	7,126	6,578	13,868	89,264
STAFFING EXPENSE														
	Minister Salary & Housing	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	88,608
	Admin Salary & PTO	4,583	4,584	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	54,998
	Director of Lifelong Learning	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	48,960
	Music Director	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	25,752
	AV Tech	259	0	161	378	289	417	400	230	400	400	400	400	3,734
	Bookkeeper	0	0	0	0	0	0	0	0	0	0	0	0	0
	Building Steward	255	150	859	225	851	450	340	379	375	425	400	400	5,110
	Childcare Coordinator							90	0	90	90	90	90	450
	Keyboard Artist I/Choral Assist	574	574	574	574	574	574	574	749	574	574	574	574	7,060
	Keyboard Artist II	175	350	350	525	525	350	650	525	500	325	525	525	5,325
	RE Assistant	0	206	0	75	195	15	120	180	120	120	120	120	1,271
	Taize Leadership	200	400	0	200	200	200	200	200	200	200	200	200	2,400
Benefits														0
	Health Insurance Sup	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	14,364
	LTD Payroll Expense	174	174	174	174	174	174	174	174	174	174	174	174	2,094
	Pension Payroll Exper	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	21,038
Total Benefits		3,125	3,124	3,125	3,125	3,125	3,125	3,124	3,124	3,124	3,124	3,124	3,124	37,496
Payroll Taxes														
	Medicare Expense	188	182	183	185	195	186	196	190	196	196	196	196	2,290
	Social Security Expen	804	780	783	793	833	794	838	810	838	838	838	838	9,788
	Paid Family Medical L	47	24	24	25	26	25	30	28	30	30	30	30	349
	State of WA L&I Expe	220	220	220	220	220	220	220	220	220	220	220	220	2,640
Total Payroll Taxes		1,259	1,207	1,211	1,223	1,274	1,225	1,284	1,248	1,284	1,284	1,284	1,284	15,067
Payroll Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0

Total STAFFING EXPENSE	24,040	24,205	24,473	24,518	25,226	24,548	24,976	24,829	24,861	24,736	24,911	24,911	296,230
FINANCING (Reserves) EXPENSE													
Building & Maintenance Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
Emergency Reserve (1% budget)	-1,169	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-30,528 ***ERC
Sabbatical reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
Total FINANCING (Reserves) EXPENSE	-1,169	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-2,669	-30,528
Total Expense	33,275	30,212	30,528	31,236	30,307	31,229	31,080	30,894	31,881	31,715	31,619	38,484	382,461
Net Ordinary Income	20,372	-897	-767	-1,333	-1,998	6,707	-5,595	-5,929	-4,001	-4,072	20,248	-13,086	9,647
Non-Operating Expense													
Mortgage Equity Payment	802	776	778	809	784	815	789	792	850	797	828	803	9,623

Approval process: Per the Bylaws, all contracts and expenditures exceeding \$10,000 require a Congregational vote. See below:

BUF Bylaws

ARTICLE VII: Duties of the Board of Trustees, Nominating Committee, and Officers

Section 1: Board Powers: The Board shall have general charge of the affairs and property of the Fellowship, and conduct its business. It shall have the power to accept, reject, and administer gifts, bequests, and trusts, and the control of the Fellowship's policies and administration. **The Board may enter into any contract involving expenditure of up to \$10,000, and may encumber or dispose of any property of the Fellowship valued at less than \$10,000 without the approval of the congregation.**

Funding:

- BUF's "Building and Maintenance Reserve Account" has a balance of \$38976. This account is restricted to use for major BUF building projects.

Scheduling:

Following congregational approval, equipment and parts will be ordered and work scheduled to be completed as early as possible. However, existing supply chain problems and contractor availability could substantially delay execution. It is likely that, once work starts, the kitchen will be unusable for ten days to two weeks. Expect announcements when scheduling information is available.