

BUF Board of Trustees Meeting (in person)

April 13, 2023

Attendees: Murray Bennett, Drew Betz, Alex Gilman (Vice President), Daria Haynes (President), Henry Ohana, Sarah Pearson, Jim Reimer, John Stewart (Secretary), Paul Beckel (Ex-Officio).

Not present (excused): Lew Phinney

Other participants: Sky Hedman, Treasurer

Minutes by John Stewart, Secretary

Chalice lighting 7:05 pm

Agenda Review/Changes:

- No changes

Consent Agenda:

- Approval of minutes: – Minutes of March 23, 2023 Board Meeting were approved by email on March 30, 2023
- Request to approve Rupert Ayton as a member of the Financial Oversight Committee

Drew moved and Sarah seconded that the minutes from the 3/23/2023 meeting be approved and that items on the Consent Agenda be accepted. Motion passed unanimously.

Canvass Update: Sky

- Sky discussed with Rick Steele, Stewardship Chair
 - \$230,000 in pledges have been received
 - Rick expects that we'll get \$300,000 in pledges, but is comfortable, based on recent history, that we can project actual pledge receipts of \$315,000

Budget: Sky

- Sky presented the current draft proposal of the Operating Budget for the 2023/2024 fiscal year.
- Most important decisions have to be made before we know how much we'll have available to spend.
- There is a \$27,000 gap between projected income and expense.
- In order to balance to \$0, salary increases, additions to reserves and Beloved Community training must be removed, as well as support for general assembly.
- There is still COVID grant funding (Employee Retention Credit) of \$27,250, without which the gap would be over \$54,000 and which will not be repeated after the coming budget year.
- **John, Drew and Henry will work on a letter to be sent to members and friends asking for a 10% increase over last year's pledge.**
- A budget will be approved at the next Board meeting.

Building Rental (report appended): Paul

- Discussed a prospective rental of the building to another congregation for Sunday evening services and other times. Paul will continue to engage the other congregation.

Calendaring:

- April 27: Board Meeting
- May 21: Congregational Meeting

Next Meeting Date: April 27, 2022

Meeting adjourned at 9:02 pm.

Summary of Action Items:

- Drew moved and Sarah seconded that the minutes from the 3/23/2023 meeting be approved and that items on the Consent Agenda be accepted. Motion passed unanimously.
- John, Drew and Henry will work on a letter to be sent to members and friends asking for a 10% increase over last year's pledge.

Attachments: (below)

- Proposed 2023/2024 Budget Draft

Bellingham Unitarian Fellowship
2023-24 Draft Budget
 July 2023 - June 2024

Draft 8	Next Fiscal Year	Current Fiscal Year	Change from	Includes
	2023-2024	2022-2023	Current Year \$	
Income				
Total FINANCING	\$180	\$379	-\$199	
Total FACILITIES	\$39,100	\$27,592	\$11,509	Rental of Building
Total PROGRAMS	\$33,767	\$45,280	-\$11,513	Choir, CND, LLL, SEJC
Total STEWARDSHIP INCOME	\$391,578	\$394,290	-\$2,712	Cash, non-pledge and Pledge income + RE Gift
Gross Profit	\$464,625	\$460,922	\$3,703	
Expenses				
Total ADMINISTRATIVE EXPENSES	\$16,669	\$17,135	-\$631	
Total FACILITIES	\$33,152	\$30,056	-\$466	
Total PROGRAM EXPENSES	\$52,765	\$48,951	\$3,096	Building Maintenance and Repairs
Total UTILITIES / BUILDING SERVICES	\$31,376	\$28,289	\$3,814	LLL T&D +\$3000
Total STAFFING EXPENSE	\$308,143	\$293,994	\$3,087	Increase Custodial contractors +\$4306
Total STEWARDSHIP EXPENSES	\$26,032	\$27,379	\$14,150	3% increase (\$14397) including Admin transition training \$7249
Total RESERVES	\$14,320	\$6,025	-\$1,347	
			\$8,295	Resume Reserve allocation
Total Expenses	\$482,457	\$451,828	\$	
Net Operating Income	-\$17,832	\$9,094	\$30,629	
			-\$26,926	
Mortgage Equity Payment	\$9,623	\$9,720	(97)	
Total	-\$27,455	-\$626		

Bellingham Unitarian Fellowship
2023-24 Draft Budget
 July 2023 - June 2024

	Next Fiscal Year	Current Fiscal Year	Change from Current Year
	2023-2024	2022-2023	\$
Income			
FINANCING			
Interest Income	\$180	\$379	-\$199
Total FINANCING	\$180	\$379	-\$199
OPERATIONS INCOME			
FACILITIES			
Rental of Building	\$39,100	\$27,592	\$11,509
Total FACILITIES	\$39,100	\$27,592	\$11,509
PROGRAMS			
Choir Income	\$1,420	\$1,426	-\$6
CND & Coffee Hour	\$3,750	\$2,691	\$1,059
LLL INCOME			
LLL - OWL income	\$1,700	\$1,779	-\$79
Total LLL INCOME	\$1,700	\$1,689	\$11
Retreat, Women's	\$0	\$379	-\$379
SEJC INCOME			
Refugee Resettlement Revenue	\$0	\$0	\$0
SEJC - Fairtrade Coffee Sales	\$2,135	\$2,212	-\$77
SEJC - Family Promise	\$0	\$25	-\$25
SEJC - General	\$1,650	\$6,950	-\$5,300
SEJC - Special Collections	\$23,112	\$26,443	-\$3,331
Total SEJC INCOME	\$26,897	\$39,095	-\$12,198
Total PROGRAMS	\$33,767	\$45,280	-\$11,513
Total OPERATIONS INCOME	\$72,867	\$70,583	\$2,284
STEWARDSHIP INCOME			
DONATIONS			
Cash Donations and Misc.	\$490	\$1,444	-\$954
Non-Pledge / Friends Donations	\$17,295	\$25,434	-\$8,139
Pledge Income	\$314,363	\$317,984	-\$3,621
RE Gift	\$9,780	\$12,660	-\$2,880
Total DONATIONS	\$341,928	\$357,522	-\$15,594
FUNDRAISING			\$0

Auction - MayFaire	\$22,400	\$29,056	-\$6,656
Covid Grants & Income	\$27,250	\$7,712	\$19,538
Total FUNDRAISING	\$49,650	\$36,768	\$12,882
Total STEWARDSHIP INCOME	\$391,578	\$394,290	-\$2,712
Total Income	\$464,625	\$460,922	\$3,703
Gross Profit	\$464,625	\$460,922	\$3,703
Expenses			\$0
OPERATIONAL EXPENSES		\$0	\$0
ADMINISTRATIVE EXPENSES		\$0	\$0
External Review	\$0	\$366	-\$366
IT - Equipment	\$1,775	\$1,806	-\$31
IT - Software/Subscriptions	\$4,900	\$4,346	\$554
Office / Administrative	\$2,400	\$2,899	-\$499
Service Charges & Fees	\$1,965	\$2,518	-\$553
Telephone	\$5,479	\$5,038	\$440
Volunteer Appreciation	\$150	\$163	-\$13
Total ADMINISTRATIVE EXPENSES	\$16,669	\$17,135	-\$466
FACILITIES			\$0
Building Maintenance & Repairs	\$14,275	\$11,683	\$2,592
Insurance - Bldg/Liability Expe	\$8,160	\$7,387	\$773
Mortgage Interest	\$10,212	\$10,781	-\$569
Permits, Licenses	\$505	\$205	\$300
Total FACILITIES	\$33,152	\$30,056	\$3,096
PROGRAM EXPENSES			\$0
Choir	\$3,570	\$3,972	-\$402
CND & Coffee Hour	\$2,510	\$2,880	-\$370
LLL - Childcare Contractors	\$1,895	\$2,047	-\$152
LLL EXPENSE			\$0
LLL - OWL	\$530	\$703	-\$173
LLL - RE General	\$3,900	\$3,035	\$865
LLL T&D	\$3,000		\$3,000
Total LLL EXPENSE	\$7,430	\$3,738	\$3,692
Membership / Hospitality	\$215	\$216	-\$1
Retreat , All-Church	\$900	\$928	-\$28
Retreat, Women's	\$80	\$76	\$4
SEJC EXPENSES			\$0
SEJC - BLM	\$275	\$471	-\$196
SEJC - Fairtrade Coffee	\$1,531	\$939	\$592
SEJC - NACC	\$200	\$200	\$0
SEJC - Spec Coll Dispersements	\$23,221	\$22,064	\$1,157

SEJC Expense - General	\$1,670	\$1,370	\$300
SEJC Refugee Resettlement Expen	\$0	\$232	-\$232
Total SEJC EXPENSES	\$26,897	\$25,276	\$1,621
Staff Professional Expenses			\$0
Prof Expense - Community Min	\$263	\$263	\$0
Prof Expense - DLL	\$2,460	\$2,260	\$200
Prof Expense - Minister	\$2,409	\$2,409	\$0
Prof Expense - Music Director	\$1,000	\$1,000	\$0
Total Staff Professional Expenses	\$6,132	\$5,932	\$200
Participation in GA	\$0		\$0
Worship Arts	\$3,136	\$1,886	\$1,250
Training & Development		\$2,000	-\$2,000
Total PROGRAM EXPENSES	\$52,765	\$48,951	\$3,814
UTILITIES / BUILDING SERVICES			
Custodial -Supplies	\$990	\$999	-\$9
Custodial Contractors	\$9,250	\$5,219	\$4,031
Electricity	\$9,255	\$9,061	\$193
Elevator	\$1,026	\$1,539	-\$513
Garbage/Recycling	\$2,400	\$2,732	-\$332
Gas	\$2,990	\$2,851	\$139
Security Monitor/ Requird Tests	\$1,350	\$1,483	-\$133
Water/Sewer	\$4,116	\$4,405	-\$289
Total UTILITIES / BUILDING SERVICES	\$31,376	\$28,289	\$3,087
Total OPERATIONAL EXPENSES	\$133,962	\$124,431	\$9,531
STAFFING EXPENSE			\$0
Admin Salary & PTO	\$63,889	\$54,999	\$8,890
AV Tech	\$6,350	\$4,814	\$1,536
Benefits			\$0
Health Insurance Supp	\$12,564	\$12,564	\$0
LTD Payroll Expense	\$2,082	\$2,082	\$0
Pension Payroll Expense	\$19,228	\$21,000	-\$1,772
Total Benefits	\$33,873	\$35,645	-\$1,772
Bookkeeper	\$0	\$0	\$0
Building Steward	\$6,125	\$5,807	\$318
Director of Lifelong Learning	\$50,424	\$48,960	\$1,464
Keyboard Artist I/Choral Assist	\$7,080	\$7,233	-\$153
Keyboard Artist II	\$5,168	\$5,193	-\$25
Minister Salary & Housing	\$91,272	\$88,608	\$2,664
Music Director	\$26,520	\$25,751	\$769
Payroll Taxes			
Medicare Expense	\$2,251	\$2,249	\$2

Paid Family Medical Leave	\$327	\$347	-\$20
Social Security Expense	\$9,944	\$9,597	\$347
State of WA L&I Expense	\$2,520	\$2,389	\$131
Total Payroll Taxes	\$15,042	\$14,583	\$459
RE Assistant	\$0	\$0	\$0
Taize Leadership	\$2,400	\$2,400	\$0
Total STAFFING EXPENSE	\$308,143	\$293,994	\$14,150
STEWARDSHIP EXPENSES	\$0	\$0	\$0
Denominational Dues	\$0	\$0	\$0
UUA Dues	\$24,382	\$26,047	-\$1,665
Total Denominational Dues	\$24,382	\$26,047	-\$1,665
Stewardship Fundraising Expense	\$0	\$0	\$0
Auction - MayFaire Expense	\$1,493	\$900	\$593
Total Stewardship Fundraising Expense	\$1,650	\$1,332	\$318
Total STEWARDSHIP EXPENSES	\$26,032	\$27,379	-\$1,347
			\$0
Reserves-Emergency	\$4,420	\$0	\$4,420
Reserves-Sabbatical	\$1,500	\$0	\$1,500
Reserves-Building	\$8,400	\$0	\$8,400
Total Reserves	\$14,320	\$6,025	\$8,295
			\$0
Total Expenses	\$482,457	\$451,828	\$30,629
Net Operating Income	-\$17,832	\$9,094	-\$26,926
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Mortgage Equity Payment	\$9,623	\$9,720	
Total	-\$27,455	-\$626	

Bellingham Unitarian Fellowship
2023-24 Draft Budget
 July 2023 - June 2024

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Total	22-23 Actual
Income														
FINANCING													0.00	
Interest Income	15	15	15	15	15	15	15	15	15	15	15	15	180	
Total FINANCING	15	15	15	15	15	15	15	15	15	15	15	15	180	371
OPERATIONS INCOME														
FACILITIES														
Rental of Building	600	1,000	3,100	3,100	4,000	5,000	3,100	4,500	3,200	2,900	5,000	3,600	39,100	
Total FACILITIES	600	1,000	3,100	3,100	4,000	5,000	3,100	4,500	3,200	2,900	5,000	3,600	39,100	28,680
PROGRAMS														
Choir Income						520					900		1,420	
CND & Coffee Hour	-	-	200	250	500	500	400	400	400	400	400	300	3,750	
LLL INCOME														
LLL - OWL income			800	500	400	-	-	-	-	-	-	-	1,700	
Total LLL INCOME	-	-	800	500	400	-	-	-	-	-	-	-	1,700	
Retreat, Women's														
SEJC INCOME														
Refugee Resettlement Revenue							-				-			
SEJC - Fairtrade Coffee Sales	179	213	103	254	150	629	210		212	35	150		2,135	
SEJC - Family Promise														
SEJC - General							1,650						1,650	
SEJC - Special Collections	1,202	921	1,005	1,934	2,500	3,500	4,500	1,850	1,400	1,500	1,600	1,200	23,112	
Total SEJC INCOME	1,381	1,134	1,108	2,188	2,650	4,129	6,360	1,850	1,612	1,535	1,750	1,200	26,897	
Total PROGRAMS	1,381	1,134	2,108	2,938	3,550	5,149	6,760	2,250	2,012	1,935	3,050	1,500	33,767	32,312
Total OPERATIONS INCOME	1,981	2,134	5,208	6,038	7,550	10,149	9,860	6,750	5,212	4,835	8,050	5,100	72,867	69,780
STEWARDSHIP INCOME														
DONATIONS														
Cash Donations and Misc.		100		200	20	100	4	12	15	8	10	21	490	
Non-Pledge / Friends Donations	1,077	558	850	860	700	8,750	600	900	800	600	400	1,200	17,295	
Pledge Income	41,441	18,845	27,987	32,141	19,889	24,694	29,864	21,000	24,500	22,000	24,500	27,500	314,363	
RE Gift	815	815	815	815	815	815	815	815	815	815	815	815	9,780	
Total DONATIONS	43,333	20,319	29,652	34,016	21,424	34,359	31,283	22,727	26,130	23,423	25,725	29,536	341,928	353,566
FUNDRAISING														
Auction - MayFaire	-	-					1,400	18,000	3,000				22,400	25,136
Covid Grants & Income	-	14,250	7,500				5,500						27,250	7,712
Total FUNDRAISING	-	14,250	7,500	-	-	-	6,900	18,000	3,000	-	-	-	49,650	32,848
Total STEWARDSHIP INCOME	43,333	34,569	37,152	34,016	21,424	34,359	38,183	40,727	29,130	23,423	25,725	29,536	391,578	
Total Income	45,329	36,718	42,375	40,069	28,989	44,523	48,058	47,492	34,357	28,273	33,790	34,651	464,625	
Gross Profit	45,329	36,718	42,375	40,069	28,989	44,523	48,058	47,492	34,357	28,273	33,790	34,651	464,625	456,565
Expenses														
OPERATIONAL EXPENSES														
ADMINISTRATIVE EXPENSES														
External Review														
IT - Equipment		100	725		200			450			300		1,775	
IT - Software/Subscriptions	350	350	350	350	350	750	350	350	650	350	350	350	4,900	
Office / Administrative	150	150	150	350	400	250	150	150	200	200	125	125	2,400	
Service Charges & Fees	150	160	140	150	170	280	165	145	155	145	160	145	1,965	
Telephone	368	493	493	511	491	448	450	445	445	445	445	445	5,479	
Volunteer Appreciation											150		150	
Total ADMINISTRATIVE EXPENSES	1,018	1,253	1,858	1,361	1,611	1,728	1,115	1,540	1,450	1,140	1,530	1,065	16,669	17,884
FACILITIES														
Building Maintenance & Repairs	2,800	1,000	900	425	2,600	300	450	400	3,200	850	1,200	150	14,275	
Insurance - Bldg/Liability Expe	680	680	680	680	680	680	680	680	680	680	680	680	8,160	

Mortgage Interest	851	851	851	851	851	851	851	851	851	851	851	851	851	10,212	
Permits, Licenses			300				130			75				505	
Total FACILITIES	4,331	2,531	2,731	1,956	4,131	1,831	2,111	1,931	4,731	2,456	2,731	1,681	33,152	27,755	
PROGRAM EXPENSES															
Choir	300		325	400	1,000	100	275	150	350	300	300	70	3,570		
CND & Coffee Hour			250	150	370	425	600	125	140	150	150	150	2,510		
LLL - Childcare Contractors			115	225	125	90	330	180	200	180	200	250	1,895		
LLL EXPENSE															
LLL - OWL					195	175	160						530		
LLL - RE General	465	172	600	108	50	115	550	150	140	200	950	400	3,900		
LLL T&D				1,000			1,000			1,000			3,000		
Total LLL EXPENSE	465	172	600	1,108	245	290	1,710	150	140	1,200	950	400	7,430		
Membership / Hospitality				140			75						215		
Retreat , All-Church						300			600				900		
Retreat, Women's			80										80		
SEJC EXPENSES															
SEJC - BLM					75			200					275		
SEJC - Fairtrade Coffee				287	648		(296)	296	296		300		1,531		
SEJC - NACC						200							200		
SEJC - Spec Coll Dispersements	699	1,800	800	1,185	3,129	4,050	4,500	1,400	1,500	1,500	1,500	1,158	23,221		
SEJC Expense - General			200		400		370		300		400		1,670		
SEJC Refugee Resettlement Expen							-	-					-		
Total SEJC EXPENSES	699	1,800	1,000	1,472	4,252	4,250	4,574	1,896	2,096	1,500	2,200	1,158	26,897		
Staff Professional Expenses															
Prof Expense - Community Min					263								263		
Prof Expense - DLL		948	150	912		250			200				2,460		
Prof Expense - Minister		1,333	423	150	64	39				400			2,409		
Prof Expense - Music Director		-					1,000						1,000		
Total Staff Professional Expenses	-	2,282	573	1,062	327	289	1,000	-	200	400	-	-	6,132		
Participation in GA													-		
Worship Arts		1,300	1,000		22	13	200	50	200	150		200	3,136		
Total PROGRAM EXPENSES	1,464	5,554	3,943	4,557	6,341	5,832	8,689	2,551	3,926	3,880	3,800	2,228	52,765	44,922	
UTILITIES / BUILDING SERVICES															
Custodial -Supplies	-	150	65		225	100		150	150	-	-	150	990		
Custodial Contractors	500	500	750	700	850	850	850	850	850	850	850	850	9,250		
Electricity	419	553	560	598	1,211	1,120	1,084	950	850	560	700	650	9,255		
Elevator	513			-				513					1,026		
Garbage/Recycling	200	200	200	200	200	200	200	200	200	200	200	200	2,400		
Gas	20	25	125	140	200	350	480	500	400	350	250	150	2,990		
Security Monitor/ Requird Tests	200			325	100	325	-		200		200		1,350		
Water/Sewer	418	355	311	323	375	368	(175)	700	360	360	360	360	4,116		
Total UTILITIES / BUILDING SERVICES	2,269	1,783	2,011	2,286	3,161	3,313	2,439	3,863	3,010	2,320	2,560	2,360	31,376	27,764	
Total OPERATIONAL EXPENSES	9,082	11,121	10,543	10,161	15,244	12,704	14,353	9,885	13,117	9,796	10,621	7,334	133,962	118,325	
STAFFING EXPENSE															
Admin Salary & PTO	5,783	5,783	7,583	5,850	5,850	4,720	4,720	4,720	4,720	4,720	4,720	4,720	63,889	\$54,999	
AV Tech	425	425	600	500	600	550	600	550	600	500	600	400	6,350		
Benefits															
Health Insurance Supp	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	1,047	12,564		
LTD Payroll Expense	173	173	173	173	173	173	173	173	173	173	173	173	2,082		
Pension Payroll Expense	1,880	1,880	1,880	1,880	1,880	1,404	1,404	1,404	1,404	1,404	1,404	1,404	19,228		
Total Benefits	3,100	3,100	3,100	3,100	3,100	2,624	2,624	2,624	2,624	2,624	2,624	2,624	33,873		
Bookkeeper	-	-	-	-	-	-	-	-	-	-	-	-	-		
Building Steward	325	400	550	550	650	450	550	450	550	550	550	550	6,125		
Director of Lifelong Learning	4,202	4,202	4,202	4,202	4,202	4,202	4,202	4,202	4,202	4,202	4,202	4,202	50,424		
Keyboard Artist I/Choral Assist	590	590	590	590	590	590	590	590	590	590	590	590	7,080		
Keyboard Artist II	175	210	175	700	525	525	525	500	525	573	210	525	5,168		
Minister Salary & Housing	7,606	7,606	7,606	7,606	7,606	7,606	7,606	7,606	7,606	7,606	7,606	7,606	91,272		
Music Director	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	2,210	26,520		

Payroll Taxes															
Medicare Expense	184	183	182	198	192	188	188	188	188	188	188	188	188	2,251	
Paid Family Medical Leave	27	27	27	28	28	27	27	27	27	27	27	27	27	327	
Social Security Expense	827	827	827	827	827	827	827	831	831	831	831	831	831	9,944	
State of WA L&I Expense	210	210	210	210	210	210	210	210	210	210	210	210	210	2,520	
Total Payroll Taxes	1,248	1,246	1,245	1,263	1,257	1,252	1,252	1,256	1,256	1,256	1,256	1,256	1,256	15,042	
RE Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Taize Leadership	200	200	200	200	200	200	200	200	200	200	200	200	200	2,400	
Total STAFFING EXPENSE	25,864	25,973	28,062	26,771	26,791	24,929	25,079	24,908	25,083	25,031	24,768	24,883	24,883	308,143	293,449
STEWARDSHIP EXPENSES															
Denominational Dues															
UUA Dues	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	24,382	25,463
Total Denominational Dues	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	24,382	
Stewardship Fundraising Expense															
Auction - MayFair Expense							93	1,000	400					1,493	
Total Stewardship Fundraising Expense	-	-	-	-	-	-	150	1,000	400	100	-	-	-	1,650	
Total STEWARDSHIP EXPENSES	2,032	2,032	2,032	2,032	2,032	2,032	2,182	3,032	2,432	2,132	2,032	2,032	2,032	26,032	26,996
Reserves-Emergency	360	360	360	360	360	360	360	380	380	380	380	380	380	4,420	
Reserves-Sabbatical	125	125	125	125	125	125	125	125	125	125	125	125	125	1,500	
Reserves-Building	700	700	700	700	700	700	700	700	700	700	700	700	700	8,400	
Total Reserves	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,205	1,205	1,205	1,205	1,205	1,205	14,320	-
Total Expenses	38,163	40,311	41,822	40,149	45,252	40,850	42,799	39,030	41,837	38,164	38,626	35,454	482,457	\$438,770	
Net Operating Income	7,167	(3,593)	553	(80)	(16,263)	3,674	5,259	8,462	(7,480)	(9,891)	(4,836)	(803)	(17,832)		
Other Non-oper uses- Mortgage prin	810	810	810	810	810	810	810	810	810	810	810	810	9,720		
BUDGET + Mortgage Principal															(27,552)
Capital- Use of Reserves social hall door					7,000									7,000	
Capital- Use reserves carpet replace			12,051											12,051	
Capital- Grants															
Capital Other Sources															
Endowment Gifts															
Unrealized Gain/Loss															
Total NON-OPERATING INCOME	-	-	12,051	-	7,000	-	-	-	-	-	-	-	-	19,051	
Total Other Sources	7,247	(3,512)	12,685	268	(8,457)	3,873	6,859	8,662	(6,930)	(9,691)	(4,336)	(375)	6,293		
Other Uses															
NON-OPERATING Uses															
Capital - social hall doors					7,000									7,000	
Capital - Carpet replacement			12,051											12,051	
Capital Buiding Security															
Other Capital															
Other Capital															
Other Non-oper uses- Mortgage prin	810	810	810	810	810	810	810	810	810	810	810	810	9,720		
Total NON-OPERATING Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	33,822	35,041
Total Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,720)	
Net of Sources and Uses	-	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)		
Net Income														(28,392)	

**Bellingham Unitarian Fellowship
Profit and Loss by Month**

July 2022 – March 2023 (Draft 5 updated per QBO) + projections for April – June 2023

	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total	22-23 budget
Income														???
FINANCING														
Interest Income	\$4	\$4	\$82	\$114	\$2	\$21	\$0	\$19	\$3	\$3	\$14	\$112	\$379	\$200
Total FINANCING	\$4	\$4	\$82	\$114	\$2	\$21	\$0	\$19	\$3	\$3	\$14	\$112	\$379	\$200
OPERATIONS INCOME														
FACILITIES														
Rental of Building	\$660	\$1,420	\$2,855	\$2,674	\$1,550	\$2,423	\$2,305	\$2,477	\$2,734	\$2,694	\$2,800	\$3,000	\$27,592	\$31,900
Total FACILITIES	\$660	\$1,420	\$2,855	\$2,674	\$1,550	\$2,423	\$2,305	\$2,477	\$2,734	\$2,694	\$2,800	\$3,000	\$27,592	\$31,900
PROGRAMS														
Choir Income						\$520		\$400	\$506				\$1,426	\$1,420
CND & Coffee Hour	\$0	\$0	\$0	\$95	\$457	\$260	\$399	\$401	\$514	\$225	\$190	\$150	\$2,691	\$3,750
LLL INCOME														
LLL - OWL income			\$855	\$460	\$374	\$0	\$0	\$0	\$90	\$0	\$0	\$0	\$1,779	\$1,700
Total LLL INCOME	\$0	\$0	\$855	\$460	\$374	\$0	\$0	\$0	\$90	\$0	\$0	\$0	\$1,689	\$1,700
Retreat, Women's		\$29	\$350										\$379	\$0
SEJC INCOME														
Refugee Resettlement Revenue							\$0	\$775	\$2,691				\$0	\$0
SEJC - Fairtrade Coffee Sales	\$179	\$213	\$103	\$254	\$150	\$629	\$210	\$118	\$171	\$35	\$150		\$2,212	\$2,135
SEJC - Family Promise							\$25						\$25	\$0
SEJC - General							\$6,950						\$6,950	\$1,650
SEJC - Special Collections	\$1,202	\$921	\$1,005	\$1,934	\$5,815	\$3,574	\$5,350	\$1,389	\$953	\$1,500	\$1,600	\$1,200	\$26,443	\$23,112
Total SEJC INCOME	\$1,381	\$1,134	\$1,108	\$2,188	\$5,965	\$4,203	\$12,535	\$2,282	\$3,815	\$1,535	\$1,750	\$1,200	\$39,095	\$26,897
Total PROGRAMS	\$1,381	\$1,163	\$2,313	\$2,743	\$6,796	\$4,982	\$12,934	\$3,083	\$4,835	\$1,760	\$1,940	\$1,350	\$45,280	\$33,767
Total OPERATIONS INCOME	\$2,041	\$2,583	\$5,168	\$5,417	\$8,346	\$7,405	\$15,239	\$5,560	\$7,569	\$4,454	\$4,740	\$4,350	\$70,583	\$72,867
STEWARDSHIP INCOME													\$0	
DONATIONS													\$0	
Cash Donations and Misc.		-\$114		\$523	\$20	\$450	\$4	\$427	\$95	\$8	\$10	\$21	\$1,444	\$490
Non-Pledge / Friends Donations	\$1,077	\$558	\$2,808	\$863	\$709	\$9,465	\$5,915	\$346	\$1,493	\$600	\$400	\$1,200	\$25,434	\$17,295
Pledge Income	\$41,441	\$18,845	\$27,987	\$32,141	\$19,889	\$24,694	\$29,864	\$22,363	\$26,758	\$22,000	\$24,500	\$27,500	\$317,984	\$314,363
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	\$12,660	\$9,780
Total DONATIONS	\$43,573	\$20,345	\$31,850	\$34,582	\$21,673	\$35,664	\$36,838	\$24,191	\$29,401	\$23,663	\$25,965	\$29,776	\$357,522	\$341,928
FUNDRAISING														
Auction - MayFaire	\$30	\$266					\$1,440	\$26,765	\$555				\$29,056	\$22,400
Covid Grants & Income	\$2,624	\$2,594	\$2,494										\$7,712	\$27,250
Total FUNDRAISING	\$2,654	\$2,860	\$2,494	\$0	\$0	\$0	\$1,440	\$26,765	\$555	\$0	\$0	\$0	\$36,768	\$49,650
Total STEWARDSHIP INCOME	\$46,227	\$23,205	\$34,344	\$34,582	\$21,673	\$35,664	\$38,278	\$50,956	\$29,956	\$23,663	\$25,965	\$29,776	\$394,290	\$391,578
Total Income	\$48,272	\$25,791	\$39,594	\$40,113	\$30,021	\$43,090	\$53,517	\$56,535	\$37,528	\$28,120	\$30,719	\$34,238	\$460,922	\$464,625
Gross Profit	\$48,272	\$25,791	\$39,594	\$40,113	\$30,021	\$43,090	\$53,517	\$56,535	\$37,528	\$28,120	\$30,719	\$34,238	\$460,922	\$464,625
Expenses														
OPERATIONAL EXPENSES													\$0	
ADMINISTRATIVE EXPENSES													\$0	
External Review					\$366								\$366	\$0
IT - Equipment		\$82	\$1,141		\$283			\$0			\$300		\$1,806	\$1,775
IT - Software/Subscriptions	\$310	\$572	\$544	\$306	\$715	\$429	\$250	\$220	\$100	\$300	\$300	\$300	\$4,346	\$4,900
Office / Administrative	\$161	\$651	\$162		\$420	\$526	\$9	\$48	\$473	\$200	\$125	\$125	\$2,899	\$2,400
Service Charges & Fees	\$153	\$182	\$139	\$151	\$170	\$283	\$165	\$706	\$134	\$145	\$145	\$145	\$2,518	\$1,965
Telephone	\$368	\$493	\$493	\$511	\$491	\$448	\$450	\$0	\$450	\$445	\$445	\$445	\$5,038	\$5,479
Volunteer Appreciation		\$38									\$125		\$163	\$150
Total ADMINISTRATIVE EXPENSES	\$992	\$2,017	\$2,479	\$968	\$2,445	\$1,685	\$873	\$974	\$1,157	\$1,090	\$1,440	\$1,015	\$17,135	\$16,669
FACILITIES														
Building Maintenance & Repairs	\$3,668	\$643	\$1,076	\$479	\$604	\$371	\$421	\$1,818	\$1,483	\$850	\$120	\$150	\$11,683	\$14,275
Insurance - Bldg/Liability Expe	\$680	\$680	\$680	-\$93	\$680	\$680	\$680	\$680	\$680	\$680	\$680	\$680	\$7,387	\$8,160
Mortgage Interest	\$953	\$953	\$818	\$883	\$883	\$905	\$904	\$902	\$902	\$899	\$899	\$890	\$10,781	\$10,212
Permits, Licenses							\$130			\$75			\$205	\$505
Total FACILITIES	\$5,301	\$2,276	\$2,574	\$1,269	\$2,167	\$1,956	\$2,135	\$3,400	\$3,065	\$2,504	\$1,699	\$1,710	\$30,056	\$33,152
PROGRAM EXPENSES														
Choir	\$300		\$320	\$449	\$1,025	\$58	\$280	\$326	\$914	\$300			\$3,972	\$3,570

CND & Coffee Hour			\$250		\$358	\$422	\$590	\$182	\$627	\$150	\$150	\$150	\$2,880	\$2,510
LLL - Childcare Contractors			\$113	\$225	\$124	\$83	\$326	\$179	\$458	\$180	\$180	\$180	\$2,047	\$1,895
LLL EXPENSE														
LLL - OWL					\$193	\$177	\$157	\$63	\$114				\$703	\$530
LLL - RE General	\$468	\$172		\$1,108	\$49	\$115	\$6	\$0	\$66	\$200	\$450	\$400	\$3,035	\$3,900
Total LLL EXPENSE	\$468	\$172	\$0	\$1,108	\$242	\$291	\$163	\$63	\$180	\$200	\$450	\$400	\$3,738	\$7,430
Membership / Hospitality				\$146		\$71							\$216	\$215
Retreat , All-Church						\$328			\$600				\$928	\$900
Retreat, Women's			\$76										\$76	\$80
SEJC EXPENSES														
SEJC - BLM					\$71			\$0	\$400				\$471	\$275
SEJC - Fairtrade Coffee			\$287	\$648			-\$296	\$0	\$0		\$300		\$939	\$1,531
SEJC - NACC						\$200		\$0	\$0				\$200	\$200
SEJC - Spec Coll Dispersments	\$699	\$826		\$1,185	\$3,129	\$3,064	\$6,188	\$646	\$2,328	\$1,500	\$1,500	\$1,000	\$22,064	\$23,221
SEJC Expense - General			\$200	\$400			\$370	\$0	\$0		\$400		\$1,370	\$1,670
SEJC Refugee Resettlement Expen							\$232	\$0	\$0				\$232	\$0
Total SEJC EXPENSES	\$699	\$826	\$200	\$1,472	\$4,248	\$3,264	\$6,493	\$646	\$2,728	\$1,500	\$2,200	\$1,000	\$25,276	\$26,897
Staff Professional Expenses														
Prof Expense - Community Min					\$263								\$263	\$263
Prof Expense - DLL		\$948	\$150	\$912		\$250							\$2,260	\$2,460
Prof Expense - Minister		\$1,333	\$423	\$150	\$64	\$39				\$400			\$2,409	\$2,409
Prof Expense - Music Director		\$0					\$1,000						\$1,000	\$1,000
Total Staff Professional Expenses	\$0	\$2,282	\$573	\$1,062	\$327	\$289	\$1,000	\$0	\$0	\$400	\$0	\$0	\$5,932	\$6,132
Worship Arts		\$300			\$22	\$13	\$200	\$450	\$400	\$150	\$150	\$200	\$1,886	\$0
Training and Development								\$60					\$1,940	\$2,000
Total PROGRAM EXPENSES	\$1,467	\$3,580	\$1,532	\$4,462	\$6,345	\$4,818	\$9,053	\$1,907	\$5,907	\$2,880	\$3,130	\$3,870	\$48,951	\$52,765
UTILITIES / BUILDING SERVICES														
Custodial -Supplies	\$0	\$159	\$40		\$193	\$74		\$144	\$239	\$0	\$0	\$150	\$999	\$990
Custodial Contractors	\$480	\$255	\$287	\$640	\$417	\$502	\$462	\$0	\$750	\$475	\$475	\$475	\$5,219	\$9,250
Electricity	\$419	\$553		\$598	\$1,211	\$1,120	\$1,084	\$1,008	\$1,159	\$560	\$700	\$650	\$9,061	\$9,255
Elevator	\$513			\$513					\$0				\$513	\$1,539
Garbage/Recycling	\$373	\$374	\$191	\$188	\$188	\$203	\$205	\$206	\$204	\$200	\$200	\$200	\$2,732	\$2,400
Gas		\$22	\$24	\$22	\$79	\$435	\$584	\$329	\$506	\$350	\$250	\$250	\$2,851	\$2,990
Security Monitor/ Requird Tests	\$130			\$321	\$37	\$240	\$513	\$18	\$74		\$150		\$1,483	\$1,350
Water/Sewer	\$418	\$355	\$311	\$323	\$375	\$368	-\$175	\$508	\$841	\$360	\$360	\$360	\$4,405	\$4,116
Total UTILITIES / BUILDING SERVICES	\$2,333	\$1,719	\$854	\$2,606	\$2,499	\$2,943	\$2,673	\$2,213	\$3,772	\$1,945	\$2,135	\$2,598	\$28,289	\$31,376
Total OPERATIONAL EXPENSES	\$10,093	\$9,592	\$7,439	\$9,305	\$13,456	\$11,402	\$14,734	\$8,494	\$13,901	\$8,419	\$8,404	\$9,193	\$124,431	\$133,962
STAFFING EXPENSE														
Admin Salary & PTO	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$4,583	\$54,999	\$63,889
AV Tech	\$213	\$200	\$239	\$470	\$510	\$360	\$360	\$380	\$683	\$475	\$500	\$425	\$4,814	\$6,350
Benefits														
Health Insurance Supp	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$1,047	\$12,564	\$12,564
LTD Payroll Expense	\$173	\$173	\$173	\$173	\$173	\$173	\$173	\$173	\$173	\$173	\$173	\$173	\$2,082	\$2,082
Pension Payroll Expense	\$1,753	\$1,753	\$1,753	\$1,753	\$1,753	\$1,753	\$1,753	\$3,466	\$1,753	\$1,753	\$1,753	\$1,753	\$21,000	\$19,228
Total Benefits	\$2,974	\$2,974	\$2,974	\$2,974	\$2,974	\$1,220	\$2,974	\$4,686	\$2,974	\$2,974	\$2,974	\$2,974	\$35,645	\$33,873
Bookkeeper	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Steward	\$345	\$604	\$536	\$551	\$653	\$465	\$465	\$567	\$421	\$400	\$400	\$400	\$5,807	\$6,125
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	\$50,424
Keyboard Artist I/Choral Assist	\$924	\$574	\$574	\$574	\$574	\$574	\$574	\$574	\$574	\$574	\$574	\$574	\$7,233	\$7,080
Keyboard Artist II	\$175	\$210	\$175	\$700	\$525	\$525	\$525	\$525	\$525	\$573	\$210	\$525	\$5,193	\$5,168
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	\$91,272
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	\$25,751	\$26,520
Payroll Taxes														
Medicare Expense	\$184	\$183	\$182	\$198	\$192	\$188	\$188	\$189	\$184	\$188	\$188	\$188	\$2,249	\$2,251
Paid Family Medical Leave	\$27	\$27	\$27	\$28	\$28	\$27	\$27	\$37	\$38	\$27	\$27	\$27	\$347	\$327
Social Security Expense	\$785	\$781	\$777	\$825	\$823	\$802	\$802	\$809	\$788	\$802	\$802	\$802	\$9,597	\$9,944
State of WA L&I Expense	\$204	\$198	\$197	\$200	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$199	\$2,389	\$2,520
Total Payroll Taxes	\$1,200	\$1,188	\$1,183	\$1,250	\$1,242	\$1,216	\$1,216	\$1,234	\$1,209	\$1,216	\$1,216	\$1,216	\$14,583	\$15,042

Decision points

BUF 2023-2024

Budget Decision points

line number

		Next Fiscal Year Proposed	Suggested new number	Change from proposed budget	Current Fiscal Year
		2023-2024	2023-2024	2023-2024	2022-2023
INCOME: major items					
12	Rental of Building	\$39,100	\$40,100	\$1,000	\$27,592
33	Non-Pledge / Friends Donations	\$17,295	\$17,295	\$0	\$25,434
34	Pledge Income	\$314,363	\$314,363	\$0	\$317,984
38	Auction - MayFaire	\$22,400	\$22,400	\$0	\$29,056
		\$393,158	\$394,158	\$1,000	
Gross Profit		\$464,625	\$465,625		
EXPENSE: Major items					
56	Building Maintenance & Repairs	\$14,275	\$14,275	\$0	\$11,683
68	LLL Beloved Community	\$3,000	\$0	-\$3,000	\$0
87	Participation in GA	\$500	\$0	-\$500	\$0
88	Worship Arts	\$3,136	\$3,800	\$664	\$1,886
93	Custodial Contractors	\$9,250	\$8,250	-\$1,000	\$5,219
103	Admin Transition	\$7,249	\$5,000	-\$2,249	\$0
104	AV Tech	\$6,350	\$6,350	\$0	\$4,814
125	STAFF 3%	\$6,539	\$0	-\$6,539	\$0
138	RESERVES	\$14,320	\$0	-\$14,320	\$6,025
		\$64,618	\$37,675	-\$26,943	
Total Expense		\$483,297	\$456,354		
Net Operating Income		-\$18,672	\$9,271		
Mortgage principal		9,720	9,720		
Net Operating Income + Mortgage principal		-\$28,392	-\$449		