

BUF Board of Trustees Meeting (in person and via Zoom)

April 27, 2023

Attendees: Murray Bennett, Drew Betz, Daria Haynes (President), Alex Gilman (Vice President), Henry Ohana (VZ), Lew Phinney, John Stewart (Secretary), Paul Beckel (Ex-Officio).

VZ= Visa Zoom

Not Present (Excused): Sarah Pearson, Jim Reimer

Other participants: Sky Hedman, Treasurer

Minutes by John Stewart, Secretary.

Chalice lighting 7:02 pm; Alex

Agenda Review/Changes:

- Add a report by the Governance Committee by Drew to Discussion Agenda

Consent Agenda:

- Approval of minutes: Minutes from the 4/13/2023 meeting were approved by email on 4/24/2023
- Treasurers Report (report appended)
- Minister's Report (report appended)

Lew moved and Murray seconded that the minutes from the 4/13/2023 meeting be approved and that items on the Consent Agenda be accepted. Motion passed unanimously.

Purchase of Chairs: Drew and Paul

- The Board appreciated the email comments from Stephanie Sarver.
- Chair design and fabric has been settled on.
- Most chairs (80) are being ordered without arms and 12 are being ordered with arms, however this ratio will be revisited.
- The plan is to have chairs with arms at the end of every row of chairs.
- Use the Capital Needs Assessment as a starting point, with additions (like making the chancel accessible) to determine candidates for future paddle raises and other opportunities for targeted fundraising.
- Paul will develop questions to be asked regarding configuration of chairs (arms vs no arms) and future purchases of chairs to be presented at the Annual Congregational Meeting.

Governance Committee: Drew

- The following will be proposed as officers for the coming year:
 - President: Alex
 - Vice President: Daria
 - Secretary: Drew
 - Treasurer: John
- Incoming Board Members

- Orientation for newly-elected Board members to be conducted by Paul and John. This is separate from the Board retreat and will be conducted as soon as is practical after the congregational meeting.
- Set up mentoring for new Board members to take on leadership positions in the following two years
- Board retreat to be scheduled as early in the new year (July?) as possible.

Canvass Update: Sky

- According to Rick Steele, \$310,000 is anticipated to be received for the annual canvass.
- Kathy Wahto is comfortable with \$315,000 in pledge contributions.

Budget Discussion and Approval: Sky

- Interest income in the amount of \$4,450 will be earned from a \$100,000 CD just purchased from WECU.
- Pledge giving has been increased to \$315,000
- **Drew moved and Alex seconded that the 2023 – 2024 Fiscal Year Budget be approved as presented and recommended to the congregation.**
 - **If pledges made during the Canvass exceed the projected amount of \$315,000, the amount of the funds budgeted to be drawn from the Emergency Operating Reserves will be reduced by the amount of pledged above \$315,000.**
 - **Amendments to the proposed budget:**
 - **Additional net (non-canvass) fundraising in the amount of \$3,000 to be offset by additional canvass expenses of \$3,000.**
 - **LLL Beloved Community reduced to \$2,000 and participation in GA increased to \$1,000**
 - **\$8,869 of Emergency Operating Reserves will be used (from \$50,000 donation).**

Motion passed unanimously.

Large Donation Receipt: Paul

- A donation in the amount of \$50,000 was received on April 24, 2023 from an anonymous donor.
- Paul has stated that there are no restrictions on the use of the funds, although we are encouraged to use wisdom in use of the funds.
- Important to preserve as much of the gift as possible against future needs: the Administrator transition, anticipated end of COVID grant funding.
- **John moved and Daria seconded that the anonymous donation of \$50,000 be accepted and credited as follows:**
 - **\$8,869 (corrected amount) to Emergency Operating Reserve for use in the 2023-2024 Operating Budget, if needed.**
 - **\$41,131 (corrected amount) to the 2023 Major Gift Fund (a new fund)**

Motion passed unanimously.

Delegates to General Assembly: Lew

- Only two people have come forward and expressed interest in attending GA as delegates

- **Lew moved and Murray seconded appointing Lew and Henry as BUF's delegates to the General Assembly.
Motion passed unanimously**

Plan Congregational Meeting: Daria

- Discussion about accomplishments and challenges in the past year to be mentioned in the President's Report.
- Discussion about logistics of the meeting
 - John will send the detailed procedures used in the last congregational meeting, which were developed by Murray (and others).

Church Rental: Paul

- There has been no response from the other church in the past 3 weeks.
- If there is further interest which is deemed to be serious, a conversation with the BUF congregation will be initiated.

Calendaring:

- Annual Meeting: May 21, 2023

Next Meeting Date: May 25, 2023

Meeting adjourned at 8:52 pm.

Summary of Action Items:

- Lew moved and Murray seconded that the minutes from the 4/13/2023 meeting be approved and that items on the Consent Agenda be accepted. Motion passed unanimously.
 - Paul will develop questions to be asked regarding configuration of chairs (arms vs no arms) and future purchases of chairs to be presented at the Annual Congregational Meeting.
 - Drew moved and Alex seconded that the 2023 – 2024 Fiscal Year Budget be approved as presented and recommended to the congregation.
 - If pledges made during the Canvass exceed the projected amount of \$315,000, the amount of the funds budgeted to be drawn from the Emergency Operating Reserves will be reduced by the amount of pledged above \$315,000.
 - Amendments to the proposed budget:
 - Additional net (non-canvass) fundraising in the amount of \$3,000 to be offset by additional canvass expenses of \$3,000.
 - LLL Beloved Community reduced to \$2,000 and participation in GA increased to \$1,000
 - \$8,869 of Emergency Operating Reserves will be used.
- Motion passed unanimously.
- John moved and Daria seconded that the anonymous donation of \$50,000 be accepted and credited as follows:
 - \$8,869 to Emergency Operating Reserve for use in the 2023-2024 Operating Budget, if needed.
 - \$41,131 to the 2023 Major Gift Fund (a new fund).

Motion passed unanimously.

- Lew moved and Murray seconded appointing Lew and Henry as BUF's delegates to the General Assembly.

Motion passed unanimously.

Attachments: (below)

- Treasurer's Report
- Minister's Report
- Email from Stephanie Sarver regarding purchase of chairs
- Final proposed 2023-2024 Budget

**Monthly Treasurer’s Summary Report to the BUF Board of Trustees
 March 2023 Financials (83% of the fiscal year)
 Prepared for the April 27, 2023 Board Meeting**

Overview of current and projected status:

1. Month of March, 2023:

- a. Pledge income was \$26,758, which is 116% of budgeted amount for the month.
- b. BUF received \$2,734 in rent for March, 2023.
- c. Net Ordinary Income (Profit – Expense) is -\$4,228 for the month of March.

2. Year to date (July, 2022--March, 2023)

- a. Year to date pledge income is **\$243,984**.
- b. Pledge income is 105% of the amount budgeted for this point in the fiscal year.
- c. Net Operating Income (Profit – Expense) is **\$32,667 year to date** (July-March), which exceeds the budgeted Net Operating Income for this point of the fiscal year.

3. Cash on Hand for March, 2023:

- a. The Cash on Hand for March, 2023 is \$3,360.

4. Reserves

- a. Building Repair & Maintenance Reserve: \$47,664
- b. Emergency Operating Reserve: \$73,135
- c. Sabbatical Reserve: \$7,575
- d. Total Reserves: \$128,374

Income and Expense	<i>Year-to-date</i>	<i>% of budget to date</i>
<i>Pledge Income</i>	\$ 243,984	105%
<i>Total Donations</i>	\$ 278,118	106%
<i>Fundraising Income</i>	\$ 36,617	(Budget is \$20,000)
<i>Rental Income</i>	\$ 19,098	80%
Total Income Year to Date	\$ 375,073	131%
Total Expenses Year to Date	\$ 342,407	122%
YTD Op. Income minus Expense	\$ 32,667	520%

Cash on Hand

	This month	% Change	Prior month	Prior month
Checking balance	\$ 42,927	-57%	\$ 99,700	\$ 43,271
Cash assets under Board control	\$209,147	-21%	\$266,379	\$ 209,914
Cash on Hand	\$ 3,360	-90%	\$ 34,944	-\$ 3,295

Funds Activity Report

Funds Activity	This month	Prior month
Total Restricted Investment Funds	\$ 36,863	\$ 46,862
Total Restricted Bank Account Funds	\$ 136,521	\$ 136,258
Total Designated Program Funds	\$ 63,942	\$ 71,106
Total in all funds	\$ 238,052	\$ 254,226

Fundraising Summary

Fundraising Event	Income YTD	Income Goal for year	% of Goal
Dinner Auction/Gala	\$ 28,905	\$ 20,000	142%
Other Fundraising	\$ -	\$ -	-%
Pandemic Grants & Income	\$ 7,712	\$ 0	100%
Total Fundraising	\$ 36,617	\$ 20,000	183%

Members of the Financial Oversight Committee are Sky Hedman (Treasurer), John Stewart, Frank McDonald (Assistant Treasurer), Brian Quick, Cathy Campbell, Sue Sayegh, Lew Phinney, Sharon McCarty and Rupert Ayton.

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

I&E YTD Annual Budget Comparison

Treasurer's Report

BUF Minister's Report to the Board
April 2023
Rev Paul Beckel

Spring Retreat

I'm disappointed about – and take responsibility for – the spring congregational retreat being cancelled. Sarah, Hank, and Genia put a lot of thought and research into the planning and I did not recruit volunteers soon enough to make it happen.

This is not an excuse, but some context: I was at a ministers' conference this week; about half the usual number attended. A common concern expressed was that their volunteers and staffs had been scheduling events and not had enough attendees to make them successful. Regrettably this also happened here with our Easter potluck at Lake Padden.

Hank has researched and reserved a location for a fall overnight retreat. Genia is beginning to recruit volunteers to ensure it happens.

Safety and security team

We had an initial meeting led by Michael Berres, with Elie Friedlob, Sarah Pearson, Kathy Wahto and I attending. In order to not get overwhelmed with all of the potential aspects of safety and security, we agreed to begin with just one thing – and not a document or a plan but performing a specific action. We'll be narrowing this down in our next meeting; the priorities expressed by attendees were evacuating the building and responding to a hostile intruder.

In consultation with Kathy and me, Michael has compiled an extensive list of safety/security accomplishments over the past four years. He was surprised about how much had been done that he didn't know about. He'll share this information with the congregation in some form.

Lettered Streets Covenant Church

I have not heard from them since I sent the proposal that I shared with the Board on April 13.

New members

We've had 10 new members sign the membership book since our March Board meeting.

From: Stephanie Sarver stephanielsarver@gmail.com
Subject: Fwd: Paddle Calls History Question
Date: April 18, 2023 at 11:48 AM
To: jkstewart44@msn.com

SS

Hi John —

FYI - This is a follow-up from a couple Sundays ago when you invited me to sit on the sample new chair. I mentioned my lack of support. Here's a letter that I sent to Sarah and Paul that offers my thoughts in more detail. Sarah and I exchanged some e-mails on the topic — she acknowledged my concerns, though was uncertain about who ultimately "owns" this project. So I'm sending it to you, as you broached the subject at the Sunday service!

Feel free to share this with anyone else who may be interested.

Stephanie

Begin forwarded message:

From: Stephanie Sarver <stephanielsarver@gmail.com>
Subject: Re: Paddle Calls History Question
Date: March 30, 2023 at 5:35:38 PM PDT
To: Sarah Pearson <sarah.cat.pearson@gmail.com>, Paul Beckel <minister@buf.org>
Cc: Rupert Ayton <rupertayton@yahoo.com>

Hi Sarah (and Paul, as we have had a discussion about this) — Thanks so much for the information. My comments and concerns:

— Regarding congregational interest/support. Given that our congregation has 230 members, is it accurate to conclude that the donations of 42 members/friends reflects overwhelming support? We might also ask how many members/friends did not donate as an indication of a *lack* of support. Or, did a small group of members with financial means shape a decision that will affect all members?

— Sustainability: the pews likely have decades more use in them. Conversely, the chairs will likely require cleaning and repairs within a few years. What is planned to meet that future need? The chair purchase won't be a one-time expense. From an environmental perspective, how sustainable are these chairs when compared to the pews? (Consider the toxic materials that go into flame retardants and fabric stain protection.)

— Number of new chairs will result in a major reconfiguration of the sanctuary. (\$14,870 in donations/\$150 per chair= 99 chairs) The sanctuary has a capacity of 170 people. If the Board opts for that many new chairs, it will result in more than half the pew seating being replaced with chairs. Can the Board/Chair Committee share a proposed floor plan that diagrams how all the new chairs will fit in the space with the pews (e.g., taking into account their dimensions?)

— Ramp or chairs? It seems that the ramp would have been more in keeping with both genuine need and UU principles. I understand the impulse to select a project that would generate more support, but toward what greater end?

— Is possible to modify this project, e.g., add only a few chairs for those with physical needs; or look into cushions for the pews? Or ask chair donors if they would be willing to shift their donations to another project e.g., the ramp?

I hope that the Board thinks further on this before forging ahead. I may be a sole objector to this chair plan. Given the potential magnitude of this project, BUF members should be brought

into discussion, if for no other reason than to survey their support and/or concerns.

On a related note, I attended the budget meeting on Tuesday night. It sounds like we're currently facing an operating deficit for next year. It seems a little off-kilter that folks find it in their hearts to buy new chairs but not support increased salary for staff. Where does beloved community fit into this?

Ah well... These are just my thoughts. Sorry for the lengthy e-mail. Thanks for reading this. Feel free to share this with others who may be interested.

Regards,

Stephanie

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	
	7,247	(3,512)	12,685	268	(8,457)	3,873	6,859	8,662	(6,930)	(9,691)	(4,336)	(375)	6,293	
Total Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	810	9,720
Total NON-OPERATING Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	33,822
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)

39,431

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	Projected Apr-23	Projected May-23	Projected Jun-23	Total	???
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	\$1,779	\$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														
DONATIONS														
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	\$25,400
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	\$52,650
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	\$394,578
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	\$472,015
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	\$472,015
Expenses														
OPERATIONAL EXPENSES														
ADMINISTRATIVE EXPENSES														
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	\$918	\$983	\$983	\$905	\$904	\$902	\$902	\$899	\$899	\$880	\$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	\$3,000
Membership / Hospitality				\$146		\$71							\$216	\$7,430
Retreat , All-Church						\$328			\$600				\$928	\$215
Retreat, Women's			\$76										\$76	\$900
														\$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	\$22,084	\$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	\$3,136
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	\$9,081	\$9,255
Elevator	\$513			\$513					\$0			\$513	\$1,539	\$1,026
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	\$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	\$390	\$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
RE Assistant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taize Leadership	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400	\$2,400
Total STAFFING EXPENSE	\$24,223	\$24,142	\$24,074	\$24,912	\$24,870	\$22,753	\$24,506	\$26,359	\$24,779	\$24,604	\$24,266	\$24,506	\$293,994	\$308,143
STEWARDSHIP EXPENSES														
Denominational Dues													\$0	\$0
UUA Dues	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,122	\$2,175	\$2,175	\$2,175	\$26,047	\$24,382
Total Denominational Dues	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,175	\$2,122	\$2,175	\$2,175	\$2,175	\$26,047	\$24,382
Stewardship Fundraising Expense								\$432						
Auction - MayFaire Expense							\$93	\$807	\$0				\$900	\$4,493
Total Stewardship Fundraising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$93	\$1,239	\$0	\$0	\$0	\$0	\$1,332	\$4,650

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	\$39,100	\$0	\$27,592
33	Non-Pledge / Friends Donations	\$17,295	\$17,295	\$0	\$25,434
34	Pledge Income	\$314,363	\$315,000	\$637	\$317,984
38	Auction - MayFaire	\$22,400	\$22,400	\$0	\$29,056
		\$393,158	\$393,795	\$637	
Gross Profit		472,015	\$472,652		
EXPENSE: Major items					
56	Building Maintenance & Repairs	\$14,275	\$14,275	\$0	\$11,683
68	LLL Beloved Community	\$3,000	\$2,000	-\$1,000	\$0
87	Participation in GA	\$0	\$1,000	\$1,000	\$0
88	Worship Arts	\$3,136	\$3,800	\$664	\$1,886
93	Custodial Contractors	\$9,250	\$9,250	\$0	\$5,219
103	Admin Transition	\$7,249	\$7,249	\$0	\$0
104	AV Tech	\$6,350	\$6,350	\$0	\$4,814
125	STAFF 3%	\$6,732	\$6,732	\$0	\$0
138	RESERVES	\$14,320	-\$8,869	-\$23,189	\$6,025
		\$64,312	-\$8,870	-\$22,525	
Total Expense		\$485,457	\$462,932		
Net Operating Income		-\$13,442	\$9,720		
Mortgage principal		\$9,720	\$9,720		
Net Operating Income + Mortgage principal		-\$23,162	\$0		

Bellingham Unitarian Fellowship
2022-2023 Approved Budget

Approved budget

	proj Jul 22	proj Aug 22	proj Sep 22	proj Oct 22	proj Nov 22	proj Dec 22	proj Jan 23	proj Feb 23	proj Mar 23	proj Apr 23	proj May 23	proj Jun 23	Accrual Basis 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 D	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 Mi	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 Inco	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 Inc	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 - Speci	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Gener	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Fairti	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Fami	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Anti l	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
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	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 Exp	0	0	0	0	0	0	0	0	200	400	425	0	1,025
Other fundraising expe	0	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	0	500
Total Stewardship Fundraising Exp	0	0	0	0	0	0	500	0	200	400	425	0	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/Liabili	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
Gas	288	288	288	288	288	288	288	288	288	288	288	288	3,450
Security Monitor/Req	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 SERVICES	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 / Administrative	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/Subscript	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Service Charges & Fees	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 Appreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
Total ADMINISTRATIVE EXPENSES	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 Contract	167	167	167	167	167	167	167	167	167	167	167	167	2,000
LLL EXPENSE													
LLL - OWL	0	0	0	0	0	0	0	0	0	0	0	0	0
LLL - RE Ger	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 & Hospitality	0	0	0	0	0	0	0	0	0	0	100	0	100
SEJC EXPENSES													
SEJC - Spec													0
SEJC-Fair Tr	0	0	0	0	0								0
SEJC Expen	0	0	0	0	0	0	0	0	0	0	0	0	0
SEJC - Anti I	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
T&D for Dir LLL							0						2,500
T&D for Music Director							0						1,000
T&D for Music Staff													100
T&D for Comm Minister													200
Total Staff Professional Expenses	0	0	0	0	0	0	0	0	0	0	0	0	6,300
Leadership Training & I	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	0	0	0
Pastoral Care	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													
Health Insurance Supp	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 Expens	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 Expense	804	780	783	793	833	794	838	810	838	838	838	838	9,788
Paid Family Medical Le	47	24	24	25	26	25	30	28	30	30	30	30	349
State of WA L&I Expens	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
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