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## **Budget Discussion: Proposed Budget 2025-2026**

**UPDATED AS OF MAY 11, 2025 to reflect changes made possible by additional pledges received.**

**If you have any Comments and/or Questions, please contact John Stewart, Board Treasurer.**

**There are several basic principles on which this budget was formulated.**

**Those principles are:**

- Staff need to be compensated fairly.
- Hiring permanent staff is a long-term commitment. Permanent staff should not be hired with short-term funds or from reserves.
- Items that are self-funded will have neither income nor expense budgeted. They certainly still occur but won't require budget funds. Examples are SEJC, Humanitas.
- Budget only for those items which one can reasonably foresee occurring. Be slightly more conservative in estimating income than expense.

With these principles in mind and focused also on the important transition over the next few months to an Interim Minister, here is the proposed budget recommended by the Board for consideration at the Annual Congregational Meeting. Below are some key income and expense items explained.

### **Income:**

1. **Rental income** is budgeted at \$20,000 for the coming year as a result of a continued lack of paying tenants of the BUF building.
2. **Pledge Income Projected.** As of this writing, we've received \$363,680 in Pledges. It represents a 3.91% growth over last year's results, although we were hoping for 4.5%. It is also a reflection of the culture of generosity in our community in which I am honored to be a member.
3. **We have received a bequest from the Estate of Zachariah Nethercot, the late son of our former member Ned Nethercot** in the amount of \$27,613. It's unknown when we'll actually receive the funds, however, when received, the entire sum will be placed in the Ministers Sabbatical and Transition Reserve and \$10,000 of that will be used to support Interim Minister Transition (moving expenses). The remaining amount will be used to help fund the search for a settled minister over the coming 2+ years.

4. **Taize Gift Transfer from Reserve.** Last year we received 2 generous donations, each sufficient to support a year of Taize Services. This transfer marks the use of the second-year portion of those donations.
5. **SEJC Gift.** SEJC has very generously offered to contribute \$1,000 to support our operating budget.

#### **Expenses:**

1. **COLA + Interim Minister Salary.** We are budgeting a 3% cost of living adjustment for existing staff. Practically. This includes our Administrator, RE Coordinator, Choir Director, and AV Technicians. Other staff are paid based upon minimum wage, which increases according to state and local law. The \$8,011 here also includes the additional amount needed for hiring our new Interim Minister.
2. **Change in Health Insurance Supplement.** We are proposing increasing our support for employee health insurance plans from \$450/mo per eligible employee to \$500/mo.
3. **Childcare Contractors.** Staff has proposed eliminating paid childcare on Sunday mornings in favor of volunteer support. Some childcare for special events is being retained.
4. **Building Maintenance & Reserves.** The amount budgeted here is being reduced to \$11,000 for the coming year. We hope to increase it to \$13,000 if sufficient funds are raised. See accompanying discussion in Major Changes document, page 2.
5. **Contribution to Reserves.** The amount budgeted to contribute to the Building & Maintenance Reserve is reduced due to our weaker rental income.
6. **Prof Expenses: Prof Accounting Expenses.** During the current year we have engaged an outside bookkeeping service to assist in oversight of our bookkeeping and accounting processes. We believe their services are critical to maintaining solid and accurate financial statements.
7. **Prof Expenses: External Financial Review.** Our bylaws require that we conduct an external review of our financial condition every three years. This will be quite expensive, and we haven't conducted one since 2019. However, we have just completed a rigorous internal review of our financial processes. Deferring this for 2 years until just before we hire a settled minister makes some sense. This expense will only be partially funded by the budget. See accompanying discussion in Major Changes document, page 2.
8. **Interim Minister Transition (from Sabbatical & Transition Res).** This is \$10,000, an amount recommended by the UUA, to support relocation of an Interim Minister.

### **Potential Expense Item:**

**Potential additional cost for Interim Minister.** We have offered the equivalent of approx. \$119,000 for an Interim Minister. UUA recommended compensation is somewhat higher, \$124,344. The difference, \$5,456, is included as a Potential Cost – unbudgeted but we must make allowances for its possibility. We very much hope we won't need to use it and haven't included it in the budget, but feel we need to be able to access the funds if needed.

### **Other Critical Items**

In addition to the items described above, we have not been able to fund various critical items. Please see the **Major Changes Document, page 2, below** for a description of these important items and their current funding status.

## Major Changes

Bellingham Unitarian Fellowship  
DRAFT Budget  
2025-26

| Major Points   | 2025-2026 DRAFT Budget | 2024-2025 Budget / Actual | 2024-2025 Approved Budget |
|--|------------------------|---------------------------|---------------------------|
| <b>INCOME: Major items</b>                                     | <b>2025-26</b>         | <b>2024-25</b>            | <b>2024-25</b>            |
| Rental Income  | 20,000                 | 22,825                    | 28,000                    |
| Pledge Income growth projected 3.91%                           | 363,680                | 331,683                   | 342,461                   |
| Other Donations  | 17,000                 |                           |                           |
| Nethercot Bequest from Sabbatical Reserve                      | 10,000                 |                           |                           |
| Taize Gift/Transfer from Reserve                               | 3,100                  | 4,873                     | 3,100                     |
| Transfer from Sabbatical & Transition Reserve                  | 8,810                  |                           |                           |
| Transfer from RE Gift Fund                                     | 9,323                  | 5,580                     | 5,580                     |
| Gift from SEJC (include in Other Donations)                    | 1,000                  |                           |                           |
| Auction (not including Paddle Call)                            | 25,400                 | 21,977                    | 25,400                    |
| <b>Total Income (not including SEJC)</b>                       | <b>465,313</b>         | <b>455,353</b>            | <b>428,176</b>            |
| <b>EXPENSE: Major items</b>                                    |                        |                           |                           |
| COLA + Interim Minister Salary 3.00%                           | 8,989                  |                           |                           |
| Change in Health Insurance                                     |                        |                           |                           |
| Supplement (per mo per eligible employee) \$ 50.00             | 1,500                  |                           |                           |
| Adult RE   | 300                    |                           |                           |
| Childcare Contractors  | 1,315                  | 4,597                     | 4,838                     |
| Building Maintenance & Repairs                                 | 13,000                 | 14,637                    | 13,000                    |
| Contribution to Reserves                                       | 8,994                  | 17,035                    | 19,782                    |
| Prof Expenses: External Financial Review                       | 2,565                  |                           |                           |
| Prof Expenses: Prof Accounting Expenses                        | 6,000                  |                           |                           |
| Interim Minister Transition (from Sabbatical & Transition Res) | 10,000                 |                           |                           |
| <b>Total Expenses (not including SEJC)</b>                     | <b>449,437</b>         | <b>451,248</b>            | <b>417,719</b>            |
| <b>Net Operating Income</b>                                    | <b>15,876</b>          | <b>4,105</b>              | <b>10,457</b>             |
| <b>Less: Mortgage Principal Payments</b>                       | <b>10,420</b>          | <b>10,043</b>             | <b>10,043</b>             |
| <b>Less: Potential additional cost for Interim Minister</b>    | <b>5,456</b>           |                           |                           |
| <b>Net Cash Flow</b>   | <b>(0)</b>             | <b>14,903</b>             | <b>414</b>                |

## Major Changes

| <b>Important Items to add, in priority order:</b>  | <b>Amounts needed to add to budget</b> | <b>Additional funding received</b> | <b>Status</b> |
|--|--|------------------------------------|---------------|
| <b>Add back 3% Cost of living increase.</b> Restore the staff increase this year. In practice this would affect Michelle, Lis, Ben, and the AV Techs. The Interim Minister would be unaffected because of the hiring situation. Other staff are at minimum wage and have their wages set by state and local law.   | \$3,683                                | \$3,683                            | ACHIEVED!     |
| <b>Pay 100% instead of 85% of UUA Dues.</b> We've been an Honor Congregation (supporting our full pledge) for many years and supporting the UUA is important, maybe now more than ever. If we stay at 85%, we at least get some discount (\$2,000) from the normal \$3,500 UUA consulting fee for the settled minister search.                               | \$4,019                                | \$4,019                            | ACHIEVED!     |
| <b>Increase AV Tech Hours from 182 to 214.</b> The budget covers only Sunday and Taize services. All other uses will have to be covered separately by internal or external users of the building.  | \$742                                  | \$742                              | ACHIEVED!     |
| <b>Increase Building Steward hours from 156 to 356.</b> This covers Building Steward Hours for Sunday services only. All other needs for Building Stewards will have to be covered separately by internal or external users of the building.   | \$3,579                                | \$3,579                            | ACHIEVED!     |
| <b>Increase Bldg &amp; Maint expense.</b> Arggh! Not to be able to fund this represents a slow drip degrading the quality of our building, but I don't see any good choices.   | \$2,000                                | \$2,000                            | ACHIEVED!     |
| <b>Add External Financial Review.</b> Our Bylaws mandate an External Financial Review every 3 years. This will be quite expensive, and we haven't conducted one since 2019. However, we have just completed a rigorous internal review of our financial processes. Deferring this for 2 years until just before we hire a settled minister makes some sense. | \$10,000                               | \$2,565                            | 26% ACHIEVED  |
| <b>Add WiFi upgrade for BUF building.</b> Apparently our WiFi is antiquated enough so that users are having difficulties getting online when needed. This is a problem affecting internal users and renters.   | \$1,788                                |                                    |               |
| <b>Totals</b>  | \$25,811                               | \$16,588                           |               |
| <b>Additional pledges still needed for full funding of all projects</b>  |  | <b>\$9,223</b>                     |               |

## Summary Proposed Budget 2025-26

### 2024-25 DRAFT Budget July 2024 - June 2025

| Summary      |   |                            |
|--------------|---|----------------------------|
| <b>DRAFT</b> | Current Fiscal<br>Year Approved<br>Budget | Percent of<br>Draft Budget |
| 2025-26      | 2024-25                                   |                            |

|   |                |                |             |
|---|----------------|----------------|-------------|
| Income  | -              | -              |             |
| Total 40001 OPERATIONS INCOME                   | 20,000         | 28,000         | 4%          |
| Total 41000 STEWARDSHIP INCOME                  | 440,313        | 395,541        | 95%         |
| Total 42000 FINANCING                           | 5,000          | 4,635          | 1%          |
| Total Income                                    | <b>465,313</b> | <b>428,176</b> | <b>100%</b> |
| Gross Profit                                    | 465,313        | 428,176        |             |
| Expenses  | -              | -              |             |
| Total 51100 FINANCING (Reserves) EXPENSE        | 18,994         | 19,782         | 4%          |
| Total 52100 ADMINISTRATIVE EXPENSES             | 19,150         | 15,290         | 4%          |
| Total 52200 FACILITIES                          | 33,596         | 33,044         | 7%          |
| Total 52300 PROGRAM EXPENSES                    | 20,365         | 22,488         | 5%          |
| Total 52900 UTILITIES / BUILDING SERVICES       | 38,158         | 35,381         | 8%          |
| Total 52000 OPERATIONAL EXPENSES                | 111,969        | 106,203        | 25%         |
| Total 60000 STAFFING EXPENSE                    | 279,965        | 262,564        | 62%         |
| Total 70000 STEWARDSHIP EXPENSES                | 31,244         | 29,170         | 7%          |
| Professional Expenses                           | 8,565          | -              | 2%          |
| Total Expenses                                  | <b>449,437</b> | <b>417,719</b> | <b>100%</b> |
| Net Operating Income                            | 15,876         | 10,457         |             |
| Total 80000 NON-OPERATING EXPENSE               | -              | -              |             |
| Net Other Income                                | -              | -              |             |
| Net Income                                      | 15,876         | 10,457         |             |
| Less: Mortgage Principal                        | 10,420         | 10,043         |             |
| Less: Potential addtl cost for Interim Minister | 5,456          | -              |             |
| Net Cash Flow                                   | (0)            | 414            |             |

**Bellingham Unitarian Fellowship**  
**Proposed 2025/ 2026**  
 July 2025 - June 2026

**Category Detail**

|   | <b>DRAFT</b>   | <b>Current Fiscal</b>   | <b>Current Fiscal</b> | <b>Change from</b>       |
|---|----------------|-------------------------|-----------------------|--------------------------|
|   | <b>2025-26</b> | <b>Year (Projected)</b> | <b>Year Budget</b>    | <b>Current Proj Year</b> |
|   |                | <b>2024-25</b>          | <b>2024-25</b>        | <b>\$</b>                |
| Income                                    | -              | -                       | -                     |                          |
| 40001 OPERATIONS INCOME                   | -              | -                       | -                     |                          |
| 40200 FACILITIES                          | -              | -                       | -                     |                          |
| 40210 Rental of Building                  | 20,000         | 22,825                  | 28,000                | (2,825)                  |
| Total 40200 FACILITIES                    | 20,000         | 22,825                  | 28,000                | (2,825)                  |
| 40300 PROGRAMS                            | -              | -                       | -                     |                          |
| 40315 Choir Income                        | -              | 184                     | -                     |                          |
| 40320 CND & Coffee Hour                   | -              | 2,791                   | -                     | (2,791)                  |
| 40325 LLL INCOME                          | -              | -                       | -                     |                          |
| 40330 LLL - RE Income                     | -              | 670                     | -                     |                          |
| 40345 LLL - OWL income                    | -              | -                       | -                     |                          |
| Total 40325 LLL INCOME                    | -              | 670                     | -                     | (670)                    |
| 40500 SEJC INCOME                         | -              | -                       | -                     |                          |
| 40525 SEJC - Fairtrade Coffee Sales (Inc) | -              | 2,958                   | -                     | (2,958)                  |
| 40535 SEJC - General (Inc)                | -              | -                       | -                     |                          |
| 40545 SEJC - NACC (Inc)                   | -              | 150                     | -                     | (150)                    |
| 40550 SEJC - Special Collections (Inc)    | -              | 15,169                  | -                     | (15,169)                 |
| 40551 SEJC - Food Bank/Food Shelf (Inc)   | -              | 960                     | -                     | (960)                    |
| 40564 SEJC - Uplift (Inc)                 | -              | 151                     | -                     | (151)                    |
| 40585 SEJC - Refugee Resettlement (Inc)   | -              | 5,228                   | -                     | (5,228)                  |
| Total 40300 PROGRAMS                      | -              | 28,262                  | -                     | (28,262)                 |
| Total 40001 OPERATIONS INCOME             | 20,000         | 51,087                  | 28,000                | (31,087)                 |
| 41000 STEWARDSHIP INCOME                  | -              | -                       | -                     |                          |
| 41010 DONATIONS                           | -              | -                       | -                     |                          |
| 41011 Pledge Income                       | 363,680        | 331,683                 | 342,461               | 31,997                   |
| 41012 Cash Donations and Misc.            | 8,000          | 2,791                   | 7,000                 | 5,209                    |
| 41103 Non-Pledge / Friends Donations      | 20,000         | 26,126                  | 10,000                | (6,126)                  |
| 41104 Transfers from Reserves             | 8,810          | -                       | -                     | 8,810                    |
| 41115 Taize Gift                          | 3,100          | 7,973                   | 3,100                 | (4,873)                  |
| 41120 RE Gift                             | 9,323          | 5,580                   | 5,580                 | 3,743                    |
| 41130 Humanitas Donations                 | -              | 725                     | -                     | (725)                    |
| Total 41010 DONATIONS                     | 412,913        | 374,879                 | 368,141               | 38,035                   |
| 41100 FUNDRAISING                         | -              | -                       | -                     |                          |
| 41101 Other Fundraising Income            | 2,000          | 2,000                   | 2,000                 |                          |
| 41102 Auction                             | 25,400         | 21,977                  | 25,400                | 3,423                    |
| Total 41100 FUNDRAISING                   | 27,400         | 23,977                  | 27,400                | 3,423                    |
| Total 41000 STEWARDSHIP INCOME            | 440,313        | 398,855                 | 395,541               | 41,458                   |
| 42000 FINANCING                           | -              | -                       | -                     |                          |
| 42015 Interest Income                     | 5,000          | 5,411                   | 4,635                 | (411)                    |
| Total 42000 FINANCING                     | 5,000          | 5,411                   | 4,635                 |                          |
| 42110 Uncategorized Income                | -              | -                       | -                     |                          |
| Total Income                              | 465,313        | 455,353                 | 428,176               | 9,960                    |
| Gross Profit                              | 465,313        | 455,353                 | 428,176               | 9,960                    |
| Expenses                                  | -              | -                       | -                     |                          |
| 51100 FINANCING (Reserves) EXPENSE        | -              | -                       | -                     |                          |
| 51110 Building Maint. (15%) Reserve       | 3,000          | 11,253                  | 14,000                |                          |
| 51120 Emergency Reserve (1% budget)       | 4,494          | 4,282                   | 4,282                 |                          |
| 51130 Sabbatical & Transition Reserve     | 11,500         | 1,500                   | 1,500                 | 10,000                   |
| Total 51100 FINANCING (Reserves) EXPENSE  | 18,994         | 17,035                  | 19,782                | 1,959                    |
| 52000 OPERATIONAL EXPENSES                | -              | -                       | -                     |                          |
| 52100 ADMINISTRATIVE EXPENSES             | -              | -                       | -                     |                          |
| 52120 IT - Equipment                      | 1,000          | 728                     | 1,000                 | 272                      |
| 52130 IT - Software/Subscriptions         | 4,765          | 4,765                   | 4,500                 | -                        |
| 52140 Office / Administrative             | 5,000          | 5,443                   | 3,100                 | (443)                    |



**Bellingham Unitarian Fellowship**  
**Proposed 2025/ 2026**  
 July 2025 - June 2026

**Category Detail**

|  | <b>DRAFT</b>   | <b>Current Fiscal</b>   | <b>Current Fiscal</b> | <b>Change from</b>       |
|--|----------------|-------------------------|-----------------------|--------------------------|
|  | <b>2025-26</b> | <b>Year (Projected)</b> | <b>Year Budget</b>    | <b>Current Proj Year</b> |
|  |                | <b>2024-25</b>          | <b>2024-25</b>        | <b>\$</b>                |
| 52160 Service Charges & Fees               | 2,604          | 2,604                   | 1,000                 |                          |
| 52170 Telephone                            | 5,532          | 5,532                   | 5,340                 | -                        |
| 52180 Volunteer Appreciation               | 250            | 350                     | 350                   | (100)                    |
| Total 52100 ADMINISTRATIVE EXPENSES        | 19,150         | 19,422                  | 15,290                | (271)                    |
| 52200 FACILITIES                           | -              | -                       | -                     | -                        |
| 52210 Building Maintenance & Repairs       | 13,000         | 14,637                  | 13,000                | (1,637)                  |
| 52220 Insurance - Bldg/Liability Expe      | 10,900         | 8,495                   | 9,646                 |                          |
| 52230 Mortgage Interest                    | 9,521          | 9,898                   | 9,898                 | (378)                    |
| 52240 Permits, Licenses                    | 175            | 175                     | 500                   | -                        |
| Total 52200 FACILITIES                     | 33,596         | 33,204                  | 33,044                | 391                      |
| 52300 PROGRAM EXPENSES                     | -              | -                       | -                     | -                        |
| 52310 Choir                                | 1,500          | 567                     | 1,500                 | 933                      |
| 52320 CND & Coffee Hour                    | 1,800          | 3,544                   | 1,800                 | (1,744)                  |
| 52410 LLL - Childcare Contractors          | 1,315          | 2,821                   | 4,838                 | (1,506)                  |
| 52420 LLL EXPENSE                          | -              | -                       | -                     | -                        |
| 52450 LLL - OWL                            | 250            | 167                     | 500                   | 83                       |
| 52460 LLL - RE General                     | 3,400          | 2,183                   | 3,900                 |                          |
| 52465 - RE Adult                           | 300            | -                       | -                     | 300                      |
| 52470 LLL - YRUU High School               | 100            | 77                      | -                     | 23                       |
| Total 52420 LLL EXPENSE                    | 4,050          | 2,427                   | 4,400                 |                          |
| 52510 Membership / Hospitality             | 200            | 100                     | 250                   | 100                      |
| 52600 SEJC EXPENSES                        | -              | -                       | -                     | -                        |
| 52615 SEJC - BLM (Exp)                     | -              | 250                     | -                     | (250)                    |
| 52626 SEJC - General (Exp)                 | -              | 500                     | -                     | (500)                    |
| 52630 SEJC - NACC (Exp)                    | -              | 92                      | -                     | (92)                     |
| 52635 SEJC - Spec Coll Dispersements (Exp) | -              | 16,687                  | -                     | (16,687)                 |
| 52648 SEJC - Uplift (Exp)                  | -              | 200                     | -                     | (200)                    |
| 52650 SEJC - UU The Vote (Exp)             | -              | 250                     | -                     | (250)                    |
| 52665 SEJC - Refugee Resettlement (Exp)    | -              | 6,190                   | -                     |                          |
| Total 52600 SEJC EXPENSES                  | -              | 26,700                  | -                     | (26,700)                 |
| 52700 Staff Professional Development       | -              | -                       | -                     | -                        |
| 52710 Prof Devmnt - Admin Staff            | 1,000          | 333                     | 1,000                 | 667                      |
| 52720 Prof Devmnt - Community Min          | 300            | 100                     | 300                   | 200                      |
| 52730 Prof Devmnt - RE                     | 1,500          | 960                     | 1,500                 | 540                      |
| 52740 Prof Devmnt - Minister               | 5,000          | 3,612                   | 2,500                 | 1,388                    |
| 52760 Prof Devmnt - Music Staff            | 600            | 200                     | 600                   | 400                      |
| Total 52700 Staff Professional Expenses    | 8,400          | 5,205                   | 5,900                 |                          |
| 52820 Worship Arts                         | 3,800          | 4,775                   | 3,800                 | (975)                    |
| Total 52300 PROGRAM EXPENSES               | 21,065         | 56,302                  | 22,488                | (35,237)                 |
| 52900 UTILITIES / BUILDING SERVICES        | -              | -                       | -                     | -                        |
| 52910 Custodial -Supplies                  | 1,300          | 1,122                   | 1,200                 | 178                      |
| 52915 Custodial Contractors                | 12,000         | 10,615                  | 12,000                | 1,385                    |
| 52920 Electricity                          | 10,658         | 9,627                   | 9,255                 | 1,031                    |
| 52925 Elevator                             | 2,200          | 2,776                   | 1,026                 | (576)                    |
| 52930 Garbage/Recycling                    | 2,600          | 2,545                   | 2,500                 | 55                       |
| 52935 Gas                                  | 2,200          | 2,396                   | 2,200                 | (196)                    |
| 52940 Security Monitor/ Requird Tests      | 2,200          | 1,909                   | 2,200                 | 291                      |
| 52945 Water/Sewer                          | 5,000          | 4,811                   | 5,000                 |                          |
| Total 52900 UTILITIES / BUILDING SERVICES  | 38,158         | 35,801                  | 35,381                | 2,358                    |
| Total 52000 OPERATIONAL EXPENSES           | 111,969        | 144,729                 | 106,203               | (32,760)                 |
| 60000 STAFFING EXPENSE                     | -              | -                       | -                     | -                        |
| 60100 Admin Salary & PTO                   | 63,777         | 62,437                  | 61,920                | 1,340                    |
| 60110 AV Tech                              | 4,549          | 5,096                   | 4,413                 | (547)                    |
| 60120 Building Steward                     | 6,643          | 5,924                   | 4,838                 | 719                      |

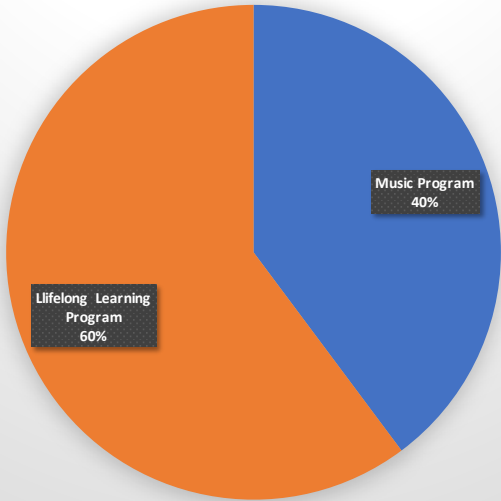
**Bellingham Unitarian Fellowship**  
**Proposed 2025/ 2026**  
 July 2025 - June 2026

**Category Detail**

|   | <b>DRAFT</b>   | <b>Current Fiscal</b>   | <b>Current Fiscal</b> | <b>Change from</b>       |
|---|----------------|-------------------------|-----------------------|--------------------------|
|   | <b>2025-26</b> | <b>Year (Projected)</b> | <b>Year Budget</b>    | <b>Current Proj Year</b> |
|   |                | <b>2024-25</b>          | <b>2024-25</b>        | <b>\$</b>                |
| 60126 Childcare Provider Staff                  | -              | 1,776                   | -                     |                          |
| 60130 RE Director                               | 28,583         | 26,041                  | 27,500                | 2,541                    |
| 60135 Keyboard Artist I/Choral Assist           | 6,890          | 7,230                   | 7,303                 | (340)                    |
| 60140 Keyboard Artist II                        | 9,739          | 6,275                   | 8,359                 | 3,464                    |
| 60150 Minister Salary & Housing & Sal/Lieu/FICA | 97,587         | 92,244                  | 94,193                | 5,343                    |
| 60155 Choir Director                            | 12,927         | 11,854                  | 12,550                |                          |
| 60165 Taize                                     | -              | 1,280                   | -                     | (1,280)                  |
| 60200 Benefits                                  | -              | -                       | -                     | -                        |
| 60210 Health Insurance Supp                     | 15,000         | 10,381                  | 13,500                | 4,619                    |
| 60230 LTD Payroll Expense                       | 2,387          | 1,420                   | 2,000                 | 967                      |
| 60240 Pension Payroll Expense                   | 18,120         | 13,408                  | 14,063                | 4,712                    |
| Total 60200 Benefits                            | 35,507         | 25,208                  | 29,563                | 10,299                   |
| 60400 Payroll Taxes                             | -              | -                       | -                     |                          |
| 60410 Medicare Expense                          | 1,930          | 1,920                   | 1,840                 |                          |
| 60420 Paid Family Medical Leave                 | 488            | 418                     | 467                   | 70                       |
| 60430 Social Security Expense                   | 8,253          | 8,198                   | 7,867                 | 55                       |
| 60440 State of WA L&I Expense                   | 1,793          | 1,684                   | 1,751                 | 109                      |
| Total 60400 Payroll Taxes                       | 12,463         | 12,220                  | 11,925                |                          |
| Total 60000 STAFFING EXPENSE                    | 278,665        | 257,588                 | 262,564               |                          |
| 70000 STEWARDSHIP EXPENSES                      | -              | -                       | -                     | -                        |
| 70100 Denominational Dues                       | -              | -                       | -                     | -                        |
| 70130 UUA Dues                                  | 26,794         | 26,810                  | 26,810                |                          |
| Total 70100 Denominational Dues                 | 26,794         | 26,810                  | 26,810                | (16)                     |
| 70200 Stewardship Fundraising Expense           | -              | -                       | -                     | -                        |
| 70210 Auction - Expense                         | 4,000          | 4,791                   | 2,000                 | (791)                    |
| 70250 Stewardship Expense                       | 450            | 93                      | 360                   | 357                      |
| Total 70200 Stewardship Fundraising Expense     | 4,450          | 4,884                   | 2,360                 |                          |
| Total 70000 STEWARDSHIP EXPENSES                | 31,244         | 31,694                  | 29,170                | (450)                    |
| Professional Expenses                           | 8,565          | 203                     | -                     | 8,362                    |
| Total Expenses                                  | 449,437        | 451,248                 | 417,719               | (1,811)                  |
| Net Operating Income                            | 15,876         | 4,105                   | 10,457                | 11,771                   |
| Other Income                                    | -              | -                       | -                     |                          |
| 42500 NON-OPERATING INCOME                      | -              | -                       | -                     |                          |
| 42560 Non-budgeted Donations                    | -              | 10,100                  | -                     |                          |
| 42530 Unrealized Gain/Loss                      | -              | 8,843                   | -                     |                          |
| Total 42500 NON-OPERATING INCOME                | -              | 18,943                  | -                     |                          |
| Total Other Income                              | -              | 18,943                  | -                     |                          |
| Other Expenses                                  | -              | -                       | -                     |                          |
| 80000 NON-OPERATING EXPENSE                     | -              | -                       | -                     | -                        |
| 80900 Prior Period Adjustments                  | -              | (1,899)                 | -                     |                          |
| Total 80000 NON-OPERATING EXPENSE               | -              | 18,943                  | -                     |                          |
| Net Other Income                                | -              | 20,841                  | -                     |                          |
| Net Income                                      | 15,876         | 24,946                  | 10,457                |                          |
| Less: Mortgage Principal                        | 10,420         | 10,043                  | 10,043                | 378                      |
| Less: Potential addtl cost for Interim Minister | 5,456          | -                       | -                     | 5,456                    |
| Net Cash Flow                                   | (0)            | 14,903                  | 414                   | (14,904)                 |

Pie Chart

Budget Program Expenses 2024-2025



Net Program Expenses

|                   | Approved<br>2024-2025 | DRAFT<br>2025-2026 |
|-------------------|-----------------------|--------------------|
| Music             | 27,970                | 32,718             |
| Lifelong Learning | 42,315                | 39,872             |
|                   | 70,286                | 72,590             |

Program Expenses include compensation for key and auxillary staff, guest performers, classroom materials, curricula, etc, from which is is deducted any direct program income. No indirect expenses are included.

DRAFT Net Program Expense 2025-2026

