

**BOISE UNITARIAN UNIVERSALIST FELLOWSHIP  
FY2023 Budget Proposal**

Approved by the Board, May 9, 2022

|                                       | FYTD 22<br>(July - Mar) | FY22<br>Budget | Proposed<br>for FY2023 |   |
|---------------------------------------|-------------------------|----------------|------------------------|---|
| <b>Revenue</b>                        |                         |                |                        |   |
| <b>410 Pledge Contributions</b>       |                         |                |                        |   |
| 411 Pledges                           | 279,650                 | 345,006        | 400,000                | Includes 50,000 major annual gift<br>2% estimate for regular pledges  |
| 412 Pledge Cancellations              |                         | (6,900)        | (7,000)                |   |
| <b>Total 410 Pledge Contributions</b> | <b>279,650</b>          | <b>338,106</b> | <b>393,000</b>         |   |
| <b>415 Ordinary Donations</b>         |                         |                |                        |   |
| 416 Donations (100%)                  | 2,987                   | 25,000         | 5,000                  | Major annual gift moved to pledges  |
| 417 Offering (75% - 25%)              | 7,532                   | 10,000         | 10,000                 |   |
| <b>Total 415 Ordinary Donations</b>   | <b>10,519</b>           | <b>35,000</b>  | <b>15,000</b>          |   |
| <b>420 Fundraising</b>                |                         |                |                        |   |
| 430 Auction & Dinner                  |                         |                |                        |   |
| 430A Auction Income                   | 17,024                  | 15,000         | 16,000                 | Assuming in-person  |
| 430B Auction Costs                    | (1,283)                 | (5,000)        | (5,000)                |   |
| <b>Total 430 Auction &amp; Dinner</b> | <b>15,741</b>           | <b>10,000</b>  | <b>11,000</b>          |   |
| 435 Other Fundraising                 | 746                     | 1,000          | 500                    | Net income (435A Other Fundraising Income)  |
| <b>Total 420 Fundraising</b>          | <b>16,487</b>           | <b>11,000</b>  | <b>11,500</b>          |   |
| <b>440 Building rental income</b>     |                         | -              | <b>3,500</b>           | Hopeful estimate. Rename from "BEC Gross Income"  |
| <b>468 Chelan Rental</b>              |                         |                |                        | Rename from "Building Rental"   |
| 468A 9005 Chelan - Rental Income      | 13,720                  | 17,800         | 17,800                 |   |
| 468B 9005 Chelan - Rental Expense     | (4,394)                 | (5,000)        | (5,000)                |   |
| <b>Total 468 Chelan Rental</b>        | <b>9,326</b>            | <b>12,800</b>  | <b>12,800</b>          |   |
| <b>470 Other Income</b>               |                         |                | 10,000                 | Includes UUA grant for ministerial intern of (at least) \$7,500. and \$2,500 from MVUUF (which they might not be able to provide) |
| 474 RE Donations                      | 281                     |                | -                      |   |
| 477 Gain(Loss) in stock value         | (8)                     |                |                        |   |
| 482 Interest/Dividend                 | 3,699                   | 5,200          | 5,200                  | CD renewals may result in reduction   |
| 492 OWL Income                        | 531                     | 1,000          | 1,000                  | Not sure of estimate; we're just restarting OWL   |
| <b>Total 470 Other Income</b>         | <b>4,504</b>            | <b>6,200</b>   | <b>16,200</b>          |   |
| <b>Total Revenue</b>                  | <b>320,486</b>          | <b>403,106</b> | <b>452,000</b>         |   |

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|--|-------------------------|----------------|------------------------|--|
| <b>Expenditures</b>                          |                         |                |                        |  |
| <b>510 Financial Services</b>                |                         |                |                        |  |
| 513 Other Fees                               | 144                     | 200            | 200                    |  |
| 516 Payroll Service Fees                     | 2,077                   | 2,640          | 2,640                  |  |
| 517 Merchant Fees                            | 2,428                   | 2,500          | 3,000                  | Increased online giving  |
| 522 Commissions                              |                         | 50             | 50                     |  |
| <b>Total 510 Financial Services</b>          | <b>4,649</b>            | <b>5,390</b>   | <b>5,890</b>           |  |
| <b>530 Insurance</b>                         |                         |                |                        |  |
| 531 Property                                 | 3,643                   | 3,600          | 3,772                  |  |
| 532 Flood                                    | 2,193                   | 2,220          | 2,200                  |  |
| <b>Total 530 Insurance</b>                   | <b>5,836</b>            | <b>5,820</b>   | <b>5,972</b>           |  |
| <b>540 Office</b>                            |                         |                |                        |  |
| 545 Copier Maintenance                       | 4,087                   | 6,000          | 5,000                  | est + current avg spend for the next 3 months                    |
| 552 Office Supplies                          | 1,316                   | 1,200          | 1,500                  |  |
| 557 Promotion and Advertising                |                         | 1,000          | 1,000                  | Haven't carved out time to spend this this year, but should      |
| 560 Email/Web Site                           | 333                     | 1,000          | 1,000                  |  |
| 561 Computer and IT Services                 | 1,576                   | 2,000          | 2,000                  |  |
| 562 Computer Software                        | 3,360                   | 2,500          | 2,700                  | small increase minus one time \$700 purchase of worship software |
| 566 Telephone/Internet                       | 3,067                   | 2,600          | 4,100                  | Internet fees increased w/ new wiFi install                      |
| 568 Postage & Delivery                       | 905                     | 1,000          | 1,000                  |  |
| 569 Durable Equipment expense                | 790                     | 1,000          | 1,000                  |  |
| <b>Total 540 Office</b>                      | <b>15,433</b>           | <b>18,300</b>  | <b>19,300</b>          |  |
| <b>610 RE Program Expenses</b>               | <b>587</b>              | <b>2,500</b>   | <b>2,500</b>           |  |
| <b>630 Nurture &amp; Communication</b>       |                         |                |                        | Rename from "Fellowship Strand," align with bubble map           |
| 634 Congregational Care                      |                         | 300            | 300                    |  |
| 635 Fellowship Events & Connections          | 284                     | 1,000          | 1,000                  |  |
| 637 Welcoming Cmte                           |                         |                |                        |  |
| <b>Total 630 Nurture &amp; Communication</b> | <b>284</b>              | <b>1,300</b>   | <b>1,300</b>           |  |
| <b>650 Worship</b>                           |                         |                |                        | Renamed from "Worship Strand"                                    |
| 652 Worship Services                         | 2,944                   | 3,000          | 3,000                  | Renamed from "Sunday Services"                                   |
| 656 Music                                    | 869                     | 1,500          | 1,500                  |  |
| 658 Hospitality                              |                         | 1,000          | 1,200                  | Resuming coffee service  |
| <b>Total 650 Worship Strand</b>              | <b>3,813</b>            | <b>5,500</b>   | <b>5,700</b>           |  |

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| <b>660 Justice Outreach Ministry</b>       |                         |                |                        |  |
| 663 Justice Outreach Council               | 300                     | 1,000          | 1,000                  |  |
| 668 Partner Church                         |                         | 500            | 500                    | Was for UUPCC; organization has changed  |
| 669 Pride                                  | 61                      | 500            | 600                    |  |
| <b>Total 660 Justice Outreach Ministry</b> | <b>361</b>              | <b>2,000</b>   | <b>2,100</b>           |  |
| <b>680 Finance Committees</b>              |                         |                |                        |  |
| 684 Annual Giving Drive                    | 803                     | 6,000          | 5,000                  |  |
| <b>Total 680 Finance Committees</b>        | <b>803</b>              | <b>6,000</b>   | <b>5,000</b>           |  |
| <b>690 Committees to the Board</b>         |                         |                |                        |  |
| 699X Sabbatical Leave Task Force           |                         | 3,000          | 1,200                  | Speaker fees only  |
| <b>Total 690 Committees to the Board</b>   | <b>-</b>                | <b>3,000</b>   | <b>1,200</b>           |  |
| <b>700 Building and Grounds</b>            |                         |                |                        |  |
| 701 Our Home Strand                        |                         |                |                        |  |
| 701.02 Outdoor Sanctuary Grounds           | 5,079                   | 4,215          | 7,200                  | OS Team ask, includes \$3k tree pruning  |
| 701.03 Outdoor Sanctuary Labor             | 3,290                   | 5,500          | 8,640                  | Cost of contract labor increase  |
| 701.04 Interior Design                     |                         | 300            | 600                    |  |
| 701.08 Safety                              | 403                     | 800            | 1,000                  |  |
| <b>Total 701 Our Home Strand</b>           | <b>8,772</b>            | <b>10,815</b>  | <b>17,440</b>          |  |
| 702 Building Maintenance                   | 8,439                   | 5,000          | 5,000                  | Probably need (a lot) more   |
| 704 Custodial Services                     | 4,980                   | 14,400         | 14,400                 |  |
| 705 Custodial Supplies                     | 221                     | 1,200          | 1,200                  |  |
| <b>Total 700 Building and Grounds</b>      | <b>22,412</b>           | <b>31,415</b>  | <b>38,040</b>          |  |
| <b>720 Utilities</b>                       |                         |                |                        |  |
| 724 Gas                                    | 1,853                   | 2,000          | 2,200                  | Est. 10% increase  |
| 726 Electric                               | 3,285                   | 4,500          | 4,500                  |  |
| 728 Sewer/Water/Trash                      | 2,868                   | 3,500          | 3,850                  | Est. 10% increase  |
| 729 Fire Alarm monitoring                  |                         | 660            | 600                    |  |
| <b>Total 720 Utilities</b>                 | <b>8,006</b>            | <b>10,660</b>  | <b>11,150</b>          |  |
| <b>760 Denominational Affairs</b>          |                         |                |                        |  |
| 764 UUA Dues                               | 16,860                  | 22,480         | 22,989                 | [764] is child of [761 Dues], now the only component of that<br>Move (\$500 FY22) from [784 Leadership Development], increase to<br>provide for GA registration subsidy for all delegates, other |
| 765 UU Training & Meetings                 |                         |                | 2,500                  | training/workshops   |
| <b>Total 760 Denominational Affairs</b>    | <b>16,860</b>           | <b>22,480</b>  | <b>25,489</b>          |  |

|   | FYTD 22<br>(July - Mar) | FY22<br>Budget | Proposed<br>for FY2023 | Comments   |
|---|-------------------------|----------------|------------------------|--|
| <b>770 Board &amp; Minister Discretionary</b>       |                         |                |                        |  |
| 772 Board Discretionary                             |                         | 500            | 500                    |  |
| 776 Minister Discretionary                          |                         | 500            | 500                    |  |
| <b>Total 770 Board &amp; Minister Discretionary</b> | <b>-</b>                | <b>1,000</b>   | <b>1,000</b>           |  |
| <b>780 Program Ministry Council</b>                 |                         |                |                        | Retiring the category  |
| 782 BUUF Child Care                                 |                         | 350            | -                      | Using [850.420 Child Care Provider]  |
| 784 Leadership Development                          |                         | 500            | -                      | Moved to 765 UU Training & Meetings to obviate PMC parent  |
| <b>Total 780 Program Ministry Council</b>           | <b>-</b>                | <b>850</b>     | <b>-</b>               |  |
| <b>810 Minister</b>                                 |                         |                |                        |  |
| <b>812 Salary &amp; Housing</b>                     |                         |                |                        |  |
| 812.1 Salary  | 33,896                  | 46,195         | 46,803                 | FY22 Includes \$2,000 (4.52%) one-time bonus. FY23 5.9% COLA.  |
| 812.2 Housing                                       | 26,529                  | 35,372         | 37,459                 | FY23 5.9% COLA.  |
| 812.3 SECA Allowance                                | 4,651                   | 6,087          | 6,446                  | 7.65% of Salary+Housing  |
| <b>Total 812 Salary &amp; Housing</b>               | <b>65,076</b>           | <b>87,654</b>  | <b>90,708</b>          |  |
| <b>814 Minister Benefits</b>                        |                         |                |                        |  |
| 814.1 Professional Expense Minister                 | 2,175                   | 7,957          | 8,426                  |  |
| 814.5 Life Insurance                                | 506                     | 668            | 706                    |  |
| 814.6 Health Insurance                              | 8,140                   | 10,725         | 11,682                 |  |
| 814.7 Disability Insurance                          | 783                     | 1,034          | 1,095                  |  |
| 814.8 Retirement Minister                           | 5,968                   | 7,957          | 8,426                  |  |
| <b>Total 814 Minister Benefits</b>                  | <b>17,572</b>           | <b>28,341</b>  | <b>30,335</b>          |  |
| <b>Total 810 Minister</b>                           | <b>82,648</b>           | <b>115,995</b> | <b>121,043</b>         |  |
| <b>820 Ministerial Intern</b>                       |                         |                |                        |  |
| 822 Ministerial Intern stipend                      |                         |                | 25,862                 | NOTE: Offset with \$7500 UUA grant, possibly \$2500 from MVUUF   |
| 824 Ministerial Intern benefits                     |                         |                |                        | Includes subsidies for housing (\$400/mo=\$3600) & transportation (200mi/mo @ .55 = \$1,100) in addition to prof exp |
| 824.1 Professional expense MI                       |                         |                | 5,700                  |  |
| 824.5 Life Insurance MI                             |                         |                | 176                    |  |
| 824.6 Health Insurance MI                           |                         |                |                        |  |
| 824.7 Disability Insurance MI                       |                         |                | 336                    |  |
| <b>Total 824 Ministerial Intern benefits</b>        |                         |                | <b>6,212</b>           |  |
| <b>Total 820 Ministerial Intern</b>                 |                         |                | <b>32,074</b>          |  |

|  | FYTD 22<br>(July - Mar) | FY22<br>Budget | Proposed<br>for FY2023 | Comments   |
|--|-------------------------|----------------|------------------------|--|
| <b>830 Dir. of Family Ministries</b>           |                         |                |                        | Was "DRE" here and benefits accounts   |
| <b>832 Salary DFM</b>                          | <b>24,321</b>           | <b>31,878</b>  | <b>32,151</b>          | FY22 Includes \$1,518 (5%) one-time bonus. FY23 5.9% COLA.   |
| <b>834 DFM Benefits</b>                        |                         |                |                        |  |
| 834.1 Professional Expense DFM                 | 289                     | 2,500          | 2,500                  |  |
| 834.5 Life Insurance                           |                         | 256            | 270                    |  |
| 834.6 Health Insurance                         | 3,863                   | 5,135          | 5,484                  |  |
| 834.7 Disability insurance                     |                         | 395            | 418                    |  |
| 834.8 Retirement DFM                           | 2,277                   | 3,036          | 3,215                  |  |
| <b>Total 834 DFM Benefits</b>                  | <b>6,429</b>            | <b>11,322</b>  | <b>11,887</b>          |  |
| <b>Total 830 Dir. of Family Ministries</b>     | <b>30,750</b>           | <b>43,200</b>  | <b>44,038</b>          |  |
| <br>   |                         |                |                        |  |
| <b>850 Office Staff</b>                        |                         |                |                        |  |
| <b>850.120 Program Support Wages</b>           | 10,209                  | 14,141         | 16,200                 | FY22 Includes \$750 (5.6%) one-time bonus. FY23 5.9% COLA plus additional increase to Step 7 in BUUF Salary Step chart   |
| 850.141 Professional Exp. Office Staff         | 80                      | 500            | 500                    |  |
| 850.320 Bldg & Grounds Steward                 | 3,510                   | 4,347          | 3,809                  | FY22 Includes \$750 (20.85%) one-time bonus. FY23 5.9% COLA.   |
| 850.420 Child Care Provider                    |                         | 4,080          | 4,321                  | 5.9% COLA  |
| <b>850.520 Business Manager Wages</b>          | 35,374                  | 45,966         | 50,400                 | FY22 Includes \$2000 (4.55%) one-time bonus. FY23 5.9% COLA plus salary increase aligning with current responsibilities and marketplace; new job title of <b>Business Manager</b> (currently Director of Administration) |
| <b>850.540 Business Manager Benefits</b>       |                         |                |                        |  |
| 850.541 Professional Expense                   | 78                      | 1,000          | 1,000                  |  |
| 850.545 Life Insurance                         | 287                     | 370            | 428                    |  |
| 850.546 Health Insurance                       | 4,583                   | 6,040          | 6,672                  |  |
| 850.547 Disability Insurance                   | 444                     | 572            | 655                    |  |
| 850.548 Retirement                             | 3,297                   | 4,397          | 5,040                  |  |
| <b>Total 850.540 Business Manager Benefits</b> | <b>8,689</b>            | <b>12,379</b>  | <b>13,795</b>          |  |
| <b>850.620 AV Tech Coord wages</b>             | 7,428                   | 11,150         | 16,520                 | FY22 Includes \$750 (7.21%) one-time bonus. FY23 increase to 15hrs/week plus 5.9% COLA   |
| 850.720 Facilities Event Coord wages           | 1,726                   | 2,500          | 2,500                  | We may rent building very sparsely and may not need all funds here, but may implement this position more fully next FY   |
| 850.730 Event support staff                    | 551                     | 1,000          | 1,000                  | Note that budgeted income - staff expense = 0  |
| <b>Total 850 Office Staff</b>                  | <b>67,567</b>           | <b>96,063</b>  | <b>109,045</b>         |  |

|  | <b>FYTD 22<br/>(July - Mar)</b> | <b>FY22<br/>Budget</b> | <b>Proposed<br/>for FY2023</b> | <b>Comments</b>   |
|--|---------------------------------|------------------------|--------------------------------|---|
| <b>880 Music</b>                             |                                 |                        |                                |   |
| <b>882 Director Wages</b>                    | 10,204                          | 13,355                 | 13,349                         | FY22 Includes \$750 (5.95%) one-time bonus. FY23 5.9% COLA.   |
| <b>884 Music Director Benefits</b>           | -                               | 1,200                  | 1,200                          | One component: [884.1 Music Professional Expense]             |
| <b>892 Accompanist Compensation</b>          | 125                             | 3,900                  | 3,900                          |   |
| <b>Total 880 Music</b>                       | <b>10,329</b>                   | <b>18,455</b>          | <b>18,449</b>                  |   |
| <b>910 Other</b>                             |                                 |                        |                                |   |
| <b>910.03 Dental Disability Health Life</b>  | 319                             |                        |                                |   |
| <b>910.04 Workers Compensation Insurance</b> | 1,130                           | 2,700                  | 2,251                          | 3/2022 premium was 1,894. Budget estimate scaled with payroll |
| <b>910.20 Property Taxes</b>                 | 9                               | 10                     | 10                             |   |
| <b>Total 910 Other</b>                       | <b>1,458</b>                    | <b>2,710</b>           | <b>2,261</b>                   |   |
| <b>922 Payroll Expenses</b>                  | <b>6,398</b>                    | <b>9,977</b>           | <b>10,729</b>                  | [922.01 Taxes] is 7.65% employer FICA, non-minister wages     |
| <b>Total Expenditures</b>                    | <b>278,194</b>                  | <b>402,615</b>         | <b>462,280</b>                 |   |
| <b>Net Operating Revenue</b>                 | <b>42,292</b>                   | <b>491</b>             | <b>(10,280)</b>                |   |
|  |                                 |                        |                                | <b>-2.3%</b> of estimated total revenue                       |