

BOISE UNITARIAN UNIVERSALIST FELLOWSHIP
Proposed Operating Budget - FY 2020 (July '19 - June '20)

	FY 2019 Budget	FY 2020 Budget Request	% Change from FY 2019 Budget	Comments
Revenue				
402 Funds Transferred In (from reserves)	3,061	9,296	204%	
410 Pledge Contributions				
411 Pledges	329,867	325,000	-1%	Best estimate per AGD as of 5/9/2019
412 Pledge Cancellations	(16,497)	(6,500)	-61%	Revised estimate to 2% cancellation; see "Pledge fulfillment"
Total 410 Pledge Contributions	313,370	318,500	2%	
415 Ordinary Donations				
416 Donations (100%)	4,500	4,500	0%	
417 Offering (75% - 25%)	23,000	23,000	0%	
Total 415 Ordinary Donations	27,500	27,500	0%	
420 Fundraising				
Total 426 Silent and on-line auction	1,600	-	-100%	Include a/r with "Other fundraising"
430 Auction & Dinner				
430A Auction Income	15,400	15,000	-3%	(Doesn't include special appeal, BB, Quilters.)
430B Auction Costs	(5,000)	(5,000)	0%	
Total 430 Auction & Dinner	10,400	10,000	-4%	
435 Other Fundraising				
435A Other Fundraising Income	1,000	2,000	100%	
435B Other Fundraising Costs		(100)	N/A	
Total 435 Other Fundraising	1,000	1,900	90%	
Total 420 Fundraising	13,000	11,900	-8%	FY20 expectations lower. BUUF events take precedence over external BEC events.
440 BEC Cont to Operating	5,000	4,000	-20%	
468 Building Rental				
468A 9005 Chelan - Rental Income	16,740	17,800	6%	Includes ~5% rent increases, to bring to 90% of market rates. (7% Mgmt fee is deducted from income.)
468B 9005 Chelan - Rental Expense	(8,000)	(7,334)	-8%	Includes \$3500 new fence, \$3498 property taxes, \$336 property insurance.
Total 468 Building Rental	8,740	10,466	20%	
470 Other Income				
474 RE Donations				
482 Interest/Dividend	4,730	5,200	10%	Assumes 10/2019 CD renewed at 2.75% and no use of savings
492 OWL Income	1,000	700	-30%	Linden: OWL for lower grade levels costs less.
Total 470 Other Income	5,730	5,900	3%	

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Total Revenue	376,401	387,562	3%	
Expenditures				
510 Financial Services				
513 Other Fees	250	250	0%	
516 Payroll Service Fees	650	2,520	288%	\$35/mo subscription, \$175/mo payroll processing fee.
517 Merchant Fees	1,320	1,600	21%	Vanco fees have averaged \$1584/yr.
522 Commissions	50	50	0%	
Total 510 Financial Services	2,270	4,420	95%	
530 Insurance				
531 Property	3,200	2,980	-7%	+2% on Garrett facilities. Douglas property insurance moved to Douglas property expenses.
532 Flood	2,178	2,178	0%	
Total 530 Insurance	5,378	5,158	-4%	
540 Office				
545 Copier Maintenance	5,300	5,300	0%	
552 Office Supplies	2,600	2,600	0%	
560 Email/Web Site	1,000	1,000	0%	
561 Computer and IT Services	4,200	4,200	0%	Maintain at (rev'd higher) level for outside tech support
562 Computer Software	1,100	1,600	45%	Subscription services: QB, IconCMO, Constant Contact, Zoom, Google, Canva...
566 Telephone/Internet	2,200	2,200	0%	
568 Postage & Delivery	1,300	1,300	0%	
569 Durable Equipment expense	100	1,000	900%	Likely to need more with RE office move, intern
Total 540 Office	17,800	19,200	8%	
610 RE Program Expenses				
612 Elementary RE	1,250			
613 Jr. High RE	600			
614 Sr. High RE	800			
617 Summer Coordinator	750	-		Expense moved to personnel, with childcare provider.
618 Safe Congregations	600			
619 OWL Costs	1,100			Linden: Reduced OWL expenses for lower grades. Sara: Emmie will handle breakout.
Total 610 RE Program Expenses	5,100	4,300	-16%	Reduced for Summer Coord. moved to Personnel Exp Haven't been spending in this category (included 624 History
Total 620 Education Strand	200	-	-100%	Keepers, 627 Quest)
630 Fellowship Strand				
634 Congregational Care	200	300	50%	New monthly subscription to MealTrain

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635 Fellowship Events & Connections	1,700	1,700	0%	
637 Welcoming & Membership	500	1,000	100%	Including 637.2 Inquirers expense (\$600 FY19); renamed from "Welcoming"
638 Young Adult Group (BUUYAs)	200	-	-100%	Plan for young adult events in acct #635
Total 630 Fellowship Strand	3,200	3,000	-6%	
650 Worship Strand				
652 Sunday Services	1,900	1,900	0%	
656 Music	1,800	1,800	0%	
658 Hospitality	765	1,300	70%	Increased efforts; \$25/wk requested
Total 650 Worship Strand	4,465	5,000	12%	
660 Justice Outreach Ministry	1,000	1,000	0%	
668 Partner Church	200	200	0%	
669 Pride	450	450	0%	Sara: mostly spent in spring/summer
Total 660 Justice Outreach Ministry	1,650	1,650	0%	
680 Finance Committees				
684 Annual Giving Drive	10,000	7,500	-25%	Economize to reduce deficit
Total 680 Finance Committees	10,000	7,500	-25%	
700 Building and Grounds				
701 Our Home Strand				
701.02 Outdoor Sanctuary Grounds	4,850	4,850	0%	
701.03 Outdoor Sanctuary Labor	5,000	5,000	0%	
701.04 Interior Design	750	750	0%	
701.08 Safety	1,000	1,000	0%	
Total 701 Our Home Strand	11,600	11,600	0%	
702 Building Maintenance	5,100	5,100	0%	Includes \$480 for touch-up paint throughout facility. Consider repairing parking lot curbing, +\$1300. Concerns expressed about deferred maintenance.
704 Custodial Services	10,800	13,400	24%	Cleaners 2x/wk \$10,400. Sanctuary floor re-polish 2/yr \$1140. Re-polish hallway floors 1/yr \$560. Full carpet clean 1/yr \$900. Extra BUUF events cleaning 12*\$40=\$480. Full Kitchen clean 1/yr \$200. BEC events cleaning \$480, reimbursed by BEC, not included.
705 Custodial Supplies	480	600	25%	
Total 700 Building and Grounds	27,980	30,700	10%	
720 Utilities				
724 Gas	2,400	2,400	0%	
726 Electric	5,800	5,800	0%	
728 Sewer/Water/Trash	2,400	3,000	25%	Averages \$250/mo. Consider adding \$500 for two weekly tote pick-ups as interiors/BEC is considering.

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729 Fire Alarm monitoring	600	600	0%
Total 720 Utilities	11,200	11,800	5%
760 Denominational Affairs (UUA dues)	25,230	22,707	-10% FY20 combined dues based on FY18 expenses, nom. \$20,390, but collared +/-10% for transition. This is 90% of FY19 dues paid. See "UUA Dues" sheet
770 Board & Minister			
772 Board Discretionary	700	1,500	114% Board would like to include consulting options for ESTF
776 Minister Discretionary	500	500	0%
Total 770 Board & Minister	1,200	2,000	67%
780 Program Ministry Council			
782 BUUF Child Care	500	500	0% Teen childcare workers
784 Leadership Development	1,000	1,000	0% Will spend for GA this year (FY19)
Total 780 Program Ministry Council	1,500	1,500	0%
810 Minister			
812 Salary & Housing			
812.1 Salary	60,658	41,165	-32% FY19 revised annual rate \$40.358 x 102%
812.2 Housing	12,000	32,946	175% FY19 revised annual rate \$32,300 x 102%
812.3 SECA Allowance	5,558	5,669	2%
Total 812 Salary & Housing	78,216	79,780	2% Patti: 2% or 3% moves up from step 4 of 10 to step 5.
814 Minister Benefits			
814.1 Professional Expense Minister	7,266	7,411	2%
814.5 Life Insurance	593	605	2%
814.6 Health Insurance	8,800	8,800	0%
814.7 Disability Insurance	872	889	2%
814.8 Retirement Minister	7,266	7,411	2%
Total 814 Minister Benefits	24,797	25,117	1%
Total 810 Minister	103,013	104,897	2%
8xx Ministerial Intern (MI)			
8xx Ministerial Intern stipend		17,055	N/A
8xx Reimbursed by UUA grant		(8,528)	N/A
8xx Reimbursed by MVUUF		(2,538)	N/A
From FY19 Auction special appeal		(14,415)	N/A
8xx Ministerial Intern Benefits			
8xx.1 Travel, etc., expenses MI		10,000	N/A Housing subsidy, travel, conferences
8xx.5 Life Insurance		139	N/A
8xx.6 Health Insurance		1,279	N/A
8xx.7 Disability insurance		205	N/A
Total 8xx Ministerial Intern Benefits	-	11,623	N/A

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Total 8xx Ministerial Intern	-	5,736	N/A	
830 DRE				
832 Salary DRE #1	31,629	30,564	-3%	FY19 hours & salary \$29,965, to add hrs/wages to DRE coordinator. Increase moves from step 3 of 10 to step 4. Sabbatical planned Jan-Jun'20.
834 DRE Benefits				
834.1 Professional Expense DRE	3,414	2,500	-27%	
834.5 Life Insurance	258	249	-3%	
834.6 Health Insurance	2,372	2,292	-3%	
834.7 Disability insurance	380	367	-3%	
834.8 Retirement DRE	3,163	3,056	-3%	
Total 834 DRE Benefits	9,587	8,464	-12%	
842 RE Coordinator	9,030	12,995	44%	Patti: 2% moves to top of step 1 of 8. 3% moves to step 2 of 8. 15->20 hrs/wk Jan-Jun'20 during DRE sabbatical.
842.5 Life Insurance		59	N/A	
842.6 Health Insurance		557	N/A	
842.7 Disability insurance		89	N/A	Benefits for Jan-Jun while at half-time
842.8 Retirement RE		743	N/A	
Total 830 DRE	50,246	52,023	4%	
850 Office Staff				
850.020 .040 Bookkeeper Wages & Ben.	5,346	-	-100%	FY19 budget included for transition to Director of Administrator budget.
850.120 Program Support Wages	10,454	10,663	2%	Patti: 2% keeps in step 6 of 8. 3% moves to step 7.
850.141 Staff Prof. Expense	500	500	0%	
850.220 Member & SJ Coordinator	19,331	19,718	2%	Patti: 2% & 3% keeps in step 3 of 8.
850.240 Benefits				
850.245 Life Insurance	148	151	2%	
850.246 Health Insurance	1,450	1,479	2%	
850.247 Disability Insurance	232	237	2%	
850.248 Retirement	1,740	1,775	2%	
Total 850.240 Benefits	3,570	3,641	2%	
850.320 Blg & Grounds Steward	2,503	3,404	36%	Increase hours to 20/mo for facilities upkeep. Paint one wall per month. Sweep entryways before Sunday services. Maintain trash totes. Patti: 2% & 3% moves from step 5 of 8 to step 6.

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850.420 Child Care Provider	5,096	4,080	-20%	Childcare & Summer RE Coordinators, 2% keeps in step 1 of 8, 3% moves to step 2. See acct #617 in RE for FY18 & FY19 Summer Co-ord. A portion of the original FY19 wage & benefits budget used for admin/bookkeeper transition.
850.520 Director of Admin Wages	27,645	30,450	10%	Patti: Was between steps 3&4 of 8. Provides for 2% raise for Rachel after 6 months.
850.540 Director of Admin Benefits				
850.541 Professional Expense Admin	500	500	0%	
850.545 Life Insurance	213	235	10%	
850.546 Health Insurance	2,074	2,295	11%	
850.547 Disability Insurance	332	367	11%	
850.xxx Retirement	-	888	N/A	Post 1-yr anniversary = 3.5 mo of FY2020
Total 850.540 Director of Admin Benefits	3,119	4,285	37%	
Total 850 Office Staff	77,564	76,741	-1%	
880 Music				
882 Director Wages	11,809	12,045	2%	Patti: 2% keeps in step 6 of 10. 3% moves to step 7.
884.1 Music Professional Expense	2,000	2,000	0%	
892 Accompanist Compensation	3,900	3,900	0%	
Total 880 Music	17,709	17,945	1%	
910 Other				
910.04 Workers Compensation Insurance	1,000	1,800	80%	FY19 actual was 1,591
910.20 Property Taxes		5		Admin charge for Garrett.
Total 910 Other	1,000	1,805	81%	
922 Payroll Expenses				
922.01 Taxes	9,696	9,480	-2%	Employer's share of FICA: 7.65% of staff wages
Total 922 Payroll Expenses	9,696	9,480	-2%	
Total Expenditures	376,401	387,562	3%	
Net Operating Revenue	-	0		

Approved by the BUUF Board of Directors, May 13, 2019

Other Expenses

Miscellaneous: Emmie's office (in North Wing) \$8000, or just electrical \$3000. This one-time cost could come from directed funds.