

# **Final Report**

## **Boise Unitarian Universalist Fellowship**

### **Long-Range “Home” Repair/Replacement Task Force**

#### **Background**

The “Home” of the Boise Unitarian Universalist Fellowship (BUUF) – the buildings and grounds and equipment, or “fixed assets” - requires stewardship. Stewardship of our “Home” means regular, ongoing evaluation, and periodic maintenance and replacement.

We have lived in our “Home” for over 25 years, and many aspects of stewardship have been deferred or simply overlooked due to lack of person-power or funds. As of February, 2022, the full extent of outstanding stewardship needs, and the associated current and future costs of good stewardship were unknown.

It was generally acknowledged by the BUUF Board and many members of the Fellowship that our “Home” is central to our existence. Everything we do originates in our “Home.” The condition of our home; its welcoming atmosphere, beauty, and functionality are central to our mission, vision, and values.

With this in mind, in February of 2022 the BUUF Board established the Long-Range “Home” Repair/Replacement Task Force. The Task Force was charged with conducting a thorough evaluation of BUUF fixed assets in need of significant ( $\geq \$5,000$ ) periodic maintenance or replacement and developing a process for ongoing evaluation of fixed asset maintenance/replacement needs, prioritization of those needs, and long-range budgeting to assure funding for those needs. (Attachment IV. “Charge to the Long-Range “Home” Repair/Replacement Task Force”)

#### **Specific Responsibilities**

1. Obtain input from BUUF stakeholders (Building Maintenance, Interiors, Outdoor Sanctuary, and Staff) to develop a list of fixed assets in need of significant ( $\geq \$5,000$ ) periodic maintenance or replacement, with estimated costs, timelines, and prioritization.
2. Develop or purchase a computer software tool to manage the fixed asset needs list with estimates/bids, timelines, anticipated future costs, and required annual set-aside to cover future costs.
3. Populate the selected software tool with the fixed asset information obtained from stakeholders.
4. Present the fixed asset needs list, estimated costs, and time lines to the Board for review.
5. Develop a process for ongoing (continuing 30-40 years) periodic re-evaluation of the fixed asset needs list, prioritization of fixed assets needs, and management of work on prioritized fixed assets.

6. Provide monthly progress updates for the Board and the congregation, inviting input and offering further information as requested.
7. Present to the Board recommendations on the process, financial planning to meet identified needs, and establishment of a permanent sub-committee of the Finance Team or possible staffing needs to manage the process.

## **Actions**

The Task Force met monthly as a group beginning in February, 2022. Individual members completed assignments between meetings, and draft tools and documents were circulated for comment and revision prior to subsequent meetings.

The Task Force did on-site evaluations of the building, grounds, and equipment individually and as a group. Input was solicited from Staff, volunteer teams, and knowledgeable BUUF members and friends.

Notice of the Task Force establishment was provided to the BUUF community through the electronic newsletter/gazette, and an invitation for comments was circulated in this same manner. Monthly written reports were provided to the BUUF Board, and an in-person report with tentative recommendations and Q&A for the Board was presented by the Task Force in April, 2022.

## **Accomplishments**

1. A comprehensive list of fixed assets with significant repair/replacement cost ( $\geq$ \$5,000) was created based on site inspections and input from Staff, volunteer teams, and knowledgeable BUUF members and friends.
2. A software tool – Excel spreadsheet – was developed by task force members for the maintenance and management of a fixed asset needs list.
3. The spreadsheet was populated with fixed asset list information. This spreadsheet includes dates of initial service, end dates of useful life, estimated cost (in 2022 dollars) for repair or maintenance, and estimated future costs. (Attachment I. “BUUF Fixed Assets Repair/Replacement Calculator”)

This spreadsheet is expected to be an evolving document. Over time, new assets will be added, a repaired or replaced asset will generate a new ‘useful remaining life,’ and estimated costs will more accurately reflect current economic conditions.

4. An annual process was developed for ongoing periodic re-evaluation and update of the spreadsheet, prioritization of needs, and management of work to accomplish needed repairs/replacement. (Attachment II. “Fixed Asset Repair/Replacement Annual Budget and Implementation Process”)
5. A specific list of assets in need of attention in the coming fiscal year was developed and presented to the BUUF Board. (See below in “Recommendations”)

6. It was determined that with current (2022) estimates, a prudent reserve in fiscal 2023 to cover necessary and inevitable future repair/replacement expenses would be approximately \$312,000. (See Attachment II) BUUF currently has approximately \$40,000 set aside for this purpose. Resulting reserve deficit is approximately \$272,000.

A recommendation for fund establishment and prudent set-aside for future funding of repair/replacement was developed. (See below in “Recommendations”)

7. A recommendation was developed for staff/contractor/volunteer assignments to accomplish the ongoing work of BUUF “Home” stewardship. (See below in “Recommendations” and Attachment III. “BUUF Facilities Coordinator Position Description”)

## **Recommendations**

### 1. Fiscal 2023 fixed asset repair/replacement recommendation

There are six assets at the end of their useful life AND in need of attention in 2023:

- a. Exterior stucco on North and South wings needs to be pressure washed.
- b. Gutters and downspouts need to be installed at all entrances (including those in the sanctuary facing the courtyard) to prevent further erosion of concrete surfaces at these entrances.
- c. Parking lots need crack filling and seal coating.
- d. Concrete flatwork at entrances and in courtyard needs repair or replacement.
- e. Metal roof of the building requires preventive maintenance to avoid further leaking.
- g. Removal and replacement of old and overgrown plants at entrances and in front of the building.

Total estimated cost for repair/replacement of these six assets is approximately \$50,000.

### 2. Funding recommendation

The Task Force recommends that a restricted fund for fixed asset repair/replacement be established. BUUF currently has significant unrestricted funds. Movement of a portion of those funds to a fund restricted to “Home” repair/replacement would acknowledge the importance of the BUUF “Home,” and protect those funds from diversion to other projects.

Suggested fund establishment recommendation:

Unrestricted Funds Commitment	
2023 Needed Maintenance/Replacements	\$ 50,000
Additional Commitment for Future Needs	\$150,000
Total Commitment of Unrestricted Funds	\$200,000

This commitment would not cover the entire reserve deficit (\$272,000), but additional annual funding over time could make up the difference.

### 3. Annual Operating Budget set-aside recommendation

An annual Operating Budget set-aside of approximately \$ 30,000 is recommended to, over time, reduce the remaining deficit in funds available for repair/replacement of assets. Because of the high importance of funding this work, it is recommended that, if the Operating Budget does not have sufficient funds for annual set-aside contributions, other funding mechanisms should be explored for this work. These could include capital campaigns, annual auction special appeal, or obtaining a loan.

#### 4. Ongoing process recommendation

An ongoing, annual process for accomplishing the work required for fixed asset repair/replacement is recommended. The proposed process includes duties required for budgeting funding for work to be done each fiscal year as well as duties required to actually get the work done. (Attachment II. “Fixed Asset Repair/Replacement Annual Budget and Implementation Process”)

#### 5. Staffing/volunteers needed to accomplish the ongoing work of “Home” repair/replacement recommendation

- a. In the course of their work, the Task Force heard repeatedly from Staff, volunteer team leaders, and membership that depending on volunteers to reliably commit to long-term project management has become more and more difficult. This is a common trend across all non-profit organizations (<https://philanthropynewsdigest.org/news/giving-rate-back-up-but-volunteering-rate-still-down-in-2021>). The BUUF Director of Administration reported that she has tried to create a combined “Home” Team from the existing volunteer teams without success. Current volunteer team leaders have been stretched so thin that it has become difficult to keep up with existing needs, let alone initiate a new team or new projects.
- b. It was noted that with the loss of two staff members at the end of 2019 (the Membership Coordinator and the Director of Family Ministries), the staff experienced a net loss of 35 hours of staff time. Tasks were redistributed among the remaining staff members (Minister, Director of Administration, Program Support Specialist, and RE Coordinator). No additional staff have been hired.
- c. The loss of face-to-face gathering that was made necessary by the COVID pandemic led to a loss of engagement with community members. Knowledge of community members’ abilities and willingness to participate in “Home” stewardship was negatively impacted. The Task Force was unanimous in their belief that engaging members and friends in volunteer “Home” stewardship builds and reinforces attachment to the Fellowship and should be encouraged.
- d. The retirement/resignation of the Bridge Event Center team in October 2021 has resulted in a lack of resources for BUUF “Home” event planning. Reverend LaWall and the BUUF Director of Administration had hoped to fill a ‘Facilities Coordinator’ position to fill this gap as well as other needs. This ‘Facilities Coordinator’ would be responsible for event coordination, facilities calendaring, and other facilities related tasks including calling and scheduling contractors and other building services.
- e. Throughout the deliberations and fact-finding of the Task Force, it was apparent that lack of BUUF community commitment to establish a plan and process for management of simple, ongoing maintenance, and to set aside funding to accomplish that maintenance, has contributed to a backlog of projects and ultimately to the deterioration of our “Home.”

While these simple, ongoing maintenance tasks individually may not reach the \$5,000 threshold, the absence or delay of this important work often tips neglected assets over into an urgent repair/replacement mode, e.g., lack of a regular maintenance contract with an HVAC company for bi-annual check-ups led to the necessary repair of one south furnace and the replacement of one north furnace in 2022. Even when absence or delay of maintenance does not create costly

repair/replacement, it often leads to avoidable expense, e.g., delay in switching out incandescent or fluorescent bulbs for LED.

f. As this Task Force began its work, it was noted that lists of needed work have been generated in the past, and then... nothing happened. In the absence of a dedicated person or persons to manage the process for ongoing repair/replacement of BUUF fixed assets, and the absence of dedicated funds to pay for this work, it is likely that the spreadsheet generated by this Task Force will languish as well.

The task force thus recommends that, in addition to the funding and process recommendations outlined above, BUUF establish and fund a Facilities Coordinator position. The Facilities Coordinator will assist the Director of Administration in all aspects of facilities management with special attention to the process described in Attachment II. "Fixed Asset Repair/Replacement – Annual Budget and Implementation Process." A position description was drafted. (Attachment III. "BUUF Facilities Manager Position Description")

6. In order to assure that stewardship of our BUUF "Home" maintain a central position of awareness for the entire BUUF community, the Task Force recommends that, in every BUUF Board, a position be designated as "Facilities Liaison."

Respectfully submitted,

Long-Range "Home" Repair/Replacement Task Force

Linden Boice

David Clopton

Sarah Cox

Erin Logan

Rachel Strong

## **Attachment I. BUUF Fixed Assets Repair/Replacement Calculator**

(See spreadsheet separate file)

## Attachment II. Fixed Asset Repair/Replacement – Annual Budget and Implementation Process

### Annual Budgetary Duties

Timeframe	Task	Responsible Party
<i>August/ September</i>	<p>Request most recent copy of <i>Fixed Asset Maintenance and Replacement</i> spreadsheet from Finance Committee.</p> <p>Communicate with appropriate <b>Teams</b> (<i>Interiors, Building Maintenance, Outdoor Sanctuary, Worship, etc.</i>) to:</p> <ul style="list-style-type: none"> <li>• Review the spreadsheet items</li> <li>• Solicit input regarding priorities</li> <li>• Gather suggested additions</li> </ul>	Director of Administration
<i>October</i>	<p>Update spreadsheet with Team additions including timelines and estimated costs</p> <p>Review updated spreadsheet with Chief of Staff/Minister, Congregational Administrator, Treasurer, and Finance Committee Chair.</p>	Finance Team
<i>November</i>	<p>Determine facility needs for upcoming fiscal year with Congregational Staff, Treasurer, and Finance Committee Chair.</p> <p>Coordinate with Chief of Staff/Minister to update preliminary draft budget with identified priority capital budget items.</p>	Budget Team
<i>December/ January/ February</i>	<p>Meet with Teams and Board to update and receive feedback on the updated list and needs for the upcoming fiscal year.</p> <p>In coordination with Finance Committee, evaluate projects to determine funding source. As necessary, coordinate with Staff, Annual Giving Team, teams, and others if there is a need for capital campaign, auction special appeal, or legacy giving outreach.</p>	Budget Team

### Annual Project Implementation Duties

Coordinate with Teams and project manager to monitor approved budget items.	Director of Administration
In coordination with Board, Teams, Chief of Staff/Minister determine project schedule start/duration/end times.	Facilities Coordinator

Meet with contractors and solicits bids for fixed asset maintenance and replacement activities recommended for the upcoming fiscal year.	Facilities Coordinator
Schedule contractor work, oversee work implementation, and make approved purchases as approved in the annual budget.	Facilities Coordinator
Follow financial controls for contract execution.	Director of Administration

## **Attachment III. BUUF Facilities Coordinator – Position Description**

The Boise Unitarian Universalist Fellowship (BUUF) Facilities Coordinator will assist the Director of Administration in the management of all BUUF facilities, indoor and outdoor.

Position reports to Director of Administration and is a 25 hours/week, non-exempt, hourly position.

### **I. Facilities Fixed Asset Maintenance and Replacement**

- a. Works within the annual fiscal year budgetary process to assure adequate funding for needed fixed asset maintenance and replacement.
  - i. Works with volunteer teams to annually update the Fixed Asset Maintenance and Replacement spreadsheet.
  - ii. As necessary, coordinates with Staff, Annual Giving Team, volunteer teams, and others if there is a need for capital campaign, auction special appeal, or legacy giving outreach.
- b. Coordinates the project implementation process to assure that funded maintenance and replacement occurs in a timely, financially responsible manner.
  - i. Coordinate with teams to monitor approved budget items.
  - ii. In coordination with the BUUF Board, teams, Staff, and Minister, determine project schedule start/duration/end times.
  - iii. Meet with contractors and solicit bids for fixed asset maintenance and replacement activities recommended for the upcoming fiscal year.
  - iv. Schedule contractor work, oversee work implementation, and make approved purchases as approved in the annual budget.
  - v. Follow financial controls for contract execution.

### **II. Indoor Facilities Custodial and Routine Asset Maintenance Coordination**

- a. Maintains schedules for custodial and preventive maintenance activities.
- b. Oversees the activities of contracted custodial staff in regularly scheduled cleaning and periodic larger cleaning tasks.
- c. Oversees the activities of maintenance staff in facilities upkeep including, but not limited to changing filters, indoor and outdoor furniture and equipment repair and set up, spot painting, and toilet repairs.
- d. Engages volunteer teams on special indoor facilities projects.

### **III. Outdoor Facilities Routine Asset Maintenance Coordination**

- a. Maintains schedules for outdoor preventive maintenance activities including, but not limited to mowing, irrigation maintenance, fence maintenance, playhouse maintenance, and bridge maintenance.
- b. Engages volunteer teams to schedule 'garden clean-up' days and other special outdoor facilities projects.

### **IV. Event Coordination and Facilities Calendaring**

- a. Coordinate facility calendaring for BUUF activities, non-BUUF small group activities (AA, NA, etc.), and special events.
- b. Acts as the BUUF Ambassador – the first point of contact – for BUUF and non-BUUF entities wishing to schedule events at BUUF.

- c. Works with BUUF legal counsel as needed to assure that contracts and waivers necessary for legal facilities rental operations are developed and maintained.
- d. Coordinates BUUF Staff and engages volunteers to provide support for scheduled events at BUUF.

V. Volunteer Coordination

- a. Works with the Minister and Staff to develop and maintain a volunteer skills catalog of BUUF members and friends.
- b. Develops fulfilling one-of volunteer activities to serve BUUF needs and build BUUF community.
- c. Works with the Minister, Staff, and volunteer team leaders to schedule annual recognition events for volunteer efforts.

## **Attachment IV. Charge to the Long-Range “Home” Repair/Replacement Task Force**

Issued by the Board of Directors, Boise Unitarian Universalist Fellowship: February, 2022

**Background:** Our “Home” – the buildings and grounds and equipment, or “fixed assets” - of the Boise Unitarian Universalist Fellowship – requires regular stewardship – ongoing evaluation, and periodic maintenance and replacement. We have lived in our “Home” for over 25 years, and some aspects of stewardship of our “Home” have been overlooked due to occasional lack of person-power or funds. As of February, 2022, we do not know the extent of current and future costs of good stewardship of our “Home.”

**Relation to the Mission:** The Boise Unitarian Universalist Fellowship (BUUF) “Home” – buildings, grounds, and equipment – must be beautiful, functional, and welcoming if we are to live out our mission, vision, and values.

**Purpose of the Long-Range “Home” Repair/Replacement Task Force:** Conduct a thorough evaluation of BUUF fixed assets in need of significant ( $\geq$ \$5,000) maintenance or replacement and develop a process for ongoing evaluation of fixed asset maintenance/replacement needs, prioritization of those needs, and long-range budgeting to assure funding for those needs.

**Specific Responsibilities:** Working as an adjunct to the Finance Team, this Task Force will:

- Obtain input from BUUF stakeholders (Building Maintenance, Interiors, Outdoor Sanctuary, and Staff) to develop a list of fixed assets in need of significant ( $\geq$ \$5,000) periodic maintenance or replacement, with estimated costs, timelines, and prioritization,
- Develop or purchase a computer software tool to manage the fixed asset needs list with estimates/bids, timelines, anticipated future costs, and required annual set-aside to cover future costs,
- Populate the selected software tool with the fixed asset information obtained from stakeholders,
- Present the fixed asset needs list, estimated costs, and time lines to the Board for review,
- Develop a process for ongoing (continuing 30-40 years) periodic re-evaluation of the fixed asset needs list, prioritization of fixed assets needs, and management of work on prioritized fixed assets,
- Provide monthly progress updates for the Board and the congregation, inviting input and offering further information as requested, and
- Present to the Board the recommendations on the process, financial planning to meet identified needs, establishment of a permanent sub-committee of the Finance Team to manage the process, and possible staffing needs to the Board.

### **Proposed Timetable:**

- A volunteer task force composed of Linden Boice, David Clopton, Sarah Cox, Erin Logan, and Rachel Strong will be invited to begin work in February of 2022.
- Initial stakeholder input anticipated to be obtained by April of 2022.
- Software tool development/selection anticipated to be completed by April of 2022.
- A fixed asset maintenance/replacement needs list with cost estimates and timelines and long-range budget requirements anticipated to be completed in time for presentation at the BUUF Annual Meeting.
- Recommendations regarding the ongoing process will be presented to the Board by June, 2022.

- After the Spring 2022 Annual Meeting, this Task Force anticipated to be replaced by a permanent, ongoing subgroup within the Finance Team. This Finance Team subgroup will be responsible for implementation of the process defined by this Task Force to include: periodic review and update of the fixed asset maintenance/replacement needs list, and recommendation for budgeting of annual set-aside into an equity account for long-range “Home” stewardship. This Task Force will make recommendations with regard to establishment of the permanent Finance Team subgroup and possible staff needs by July 1, 2022.

**Areas of Authority & Limitations:** The Long-Range “Home” Repair/Replacement Task Force is a task force appointed by the Board to work as an adjunct to the Finance Team. This task force has the authority to evaluate and recommend software, develop and propose process plans, and consult with contractors and vendors. Any purchase or contractual recommendations must be approved by the Board.

**Relationship to Board and Staff:** The Long-Range “Home” Repair/Replacement Task Force will provide monthly reports to the Board to keep the Board and the Minister informed of progress in meeting the responsibilities outlined in this Charge.