

**First Unitarian Church of Portland**  
Board of Trustees Meeting – May 4, 2023 – Agenda  
Board (only) Deepening 6:00-7:00 pm, Board Meeting – 7:00-9:00 pm

Buchan Reception

Join Zoom Meeting:

<https://us02web.zoom.us/j/82930223125?pwd=TDdrckx1T0lSTG1KT3BFWGx5MmQyZz09>

Meeting ID: 829 3022 3125

One tap mobile

Passcode: 398649

+12532158782,82930223125# US (Tacoma)

**Board Meeting**

6:00 Board Deepening/Check-in (Board only)

7:00 **Convene**

- Chalice Lighting/Opening Words – Marilyn
- Determine Quorum
- Process Observer Review
- Review Agenda
- Review and Approve [Apr. meeting minutes](#)

**Board Roles**

Timekeeper –

Process Observer –

7:05 **Congregant Comment Period**

7:15 **ET Update**

7:45 **Board updates**

- Committee updates – reports attached
- Review next steps for the listening project from Com Com

**Dates to Calendar**

- Budget forum 2 of 2 - May 7, clarify time and location
- Auction Celebration and bidding closes - May 7
- Counting congregational ballot - May 21

- 7:55      **Business Agenda**
- Sign-up for count of congregational ballot
  - Discuss, decide: venue change for board auction item?
  - Review, discuss, consider adoption of board covenant - BLT leads
- 8:15      **Generative Conversation**
- Board retreat: Plan dates, generate potential topics and activities
- 8:40      **Executive Session - Update**
- 8:45      **Meeting Wrap-up**
- Closing comments, items for future agendas
  - Communications Check
  - Process Observations
  - Closing Words – Marilyn
- 9:00      **Adjourn**

**Our Mission:**

The mission of First Unitarian Portland is to create a welcoming community of diverse individuals; to promote love, reason, and freedom in religion; to foster lifelong spiritual growth; and to act for social justice.

**Our Vision:**

First Unitarian Portland is a beacon of hope for us and for our community, a spiritual center in the heart of our city that helps each of us to find our moral compass, calling and challenging us to build the beloved community with an ever-deepening sense of spirit, diversity, and inclusion.

**Church Goals 2021-2024**

As we work to embrace our call as a justice-seeking community in the emerging post-pandemic era, we recognize the unique value First Unitarian Church and liberal religion bring to Portland and the larger community. We will:

1. Continue, and enhance as we are able, our vibrant ministries in worship, music, adult and young people's spiritual education, and social justice.
2. Successfully complete the ministerial transition and establish covenantal relationships among the new minister, the congregation, staff, and Board.

3. Take the next steps toward living into the 8th Principle by examining all parts of the church structure to ensure we are accountably creating a multicultural and anti-racist environment where each person is welcomed and finds connection.
4. Create a long-term plan for development and sustainability of the church campus given congregational needs and resources, community needs, and the evolving dynamics of downtown Portland.
5. Enhance and promote an ever-growing culture of generosity and financial sustainability.

#### **Board Goals for 2021/24**

1. Take action to improve our practices and model antiracist behavior as called for in the 8th principle. Continue to educate ourselves on the issues so that we can support the development of this work within the congregation.
2. Holding the mission of the church, engage in ongoing, generative conversations with the Executive Team and the congregation to:
  - a) Develop an understanding of the post-pandemic church that's emerging, as well as the pastoral needs and continuing connections among congregants.
  - b) Approve a revenue plan to sustain the mission of the church during this evolving period.
  - c) Consider viable options for maintenance of our current physical plant and future development of the campus as is feasible.
3. Continue to support ~~the Ministerial Search Committee and~~ the transition to a new Senior Minister.
4. Develop and nurture a covenantal relationship with the new Senior Minister.
5. Consider the appropriate size for the board and, if a change is decided upon, refer a recommendation to the congregation for a vote.

**Minutes First Unitarian Church of Portland**  
 Board of Trustees Meeting, 1211 SW Main St, Portland, OR 97205  
 Minutes of **April 6, 2023** Meeting

**Board Members present:**

X	Mindy Clark	X	Theo Harper	X	Barbara Morrison
X	John Bishop	X	Caitlynn Hill	X	Leslie Pohl-Kosbau
X	Ryan Deibert	X	Adam House	X	Roger Robinson
X	Julia Griffiths	X	Marilyn Mays	X	Andy Wilson

**Absent:**

**Ministers and Staff present:**

X	Alison Miller, Sr. Minister
X	Tom Disrud, Assoc. Minister
X	Katheryn Estey, Church Administrator

**Timekeeper:** Ryan

**Congregants present:** Laura Jones (for Nom Com), Ruth Llewellyn-Dix, Matt Schiewe, Thomas Manthy, Dev Dion (via Zoom), Karen Shawcross (via Zoom), Ed McClaren (via Zoom), Randy Russell (via Zoom)

The board meeting convened at 7:07

**Convene**

- Opening Words – Roger, “Every Day We Are Learning” by Amanda Gorman
- Determined Quorum
- Process observer review – none
- Reviewed the agenda
- Review/approve previous meetings’ minutes: Theo moved and Leslie seconded a motion to accept the March minutes. Passed unanimously.

**Congregant Comments**

Ruth: appreciated the Forum on changes to Article II. Appreciates the monthly board letter. Noted that there was no congregant testimony or face in the annual fund drive presentation. Question: where is lay leadership going? We used to have a strong leadership training program that hasn’t occurred in recent years.

Randy: Commenting on the Forum noted that most attendees had not seen the materials about the changes before the Forum so were unable to contribute thoughtful input. Would like to see us hold another Forum on Article II. Noted that there is a group in the UUA that is opposed to the changes. Question: What are the changes to the church’s personnel budget?

Thomas: Would like to see more contact between the board and congregants. Suggested that each board member could host a dinner every month for congregants. Proposed that the church sponsor a monthly social dance.

Ed: Noted that he has been a congregant member of the Finance Committee for many years and also serves on the Foundation board. Thinks the budget prepared by ET this year is the most thoughtful and well-researched he has seen. Expressed gratitude to the ET for all their work in putting the budget together. Noted that the board members on Fin Com unanimously approved the budget.

### ET updates

- Rev. Alison's installation is Sunday, April 16. Board members and previous moderators are invited to process in at the beginning of the service.

### Budget discussion

- The finance committee unanimously approved forwarding the budget to the full board for inclusion on the annual ballot.
- After the finance committee meeting, a small subset of board members generated additional questions they wished to have answered at the April board meeting. They submitted a list of 19 questions (some are not questions, but statements of desires or opinions).
- Prior to answering the questions, Rev. Alison reviewed the priorities ET and the board agreed upon prior to the budgeting process:
  - **Communications beyond our in-person & online "walls"**
    - communications & social media to prospective visitors
    - social justice & community engagement
  - **Communications within**
    - building up friend/membership connections
    - raising awareness of all the programs and ministries we offer
  - **Welcoming & Befriending**
    - newcomers experience
    - hospitality with an 8th Principle lens
  - **Pathways to Belonging & Commitment**
    - membership development
    - financial stewardship and volunteer engagement
  - **Lifelong Spiritual Growth & Learning**
    - large group & small group worship and spiritual practices (online, in-person, hybrid)
    - multigenerational and age peer group opportunities for learning, meaning-making, moral development, and fun!
- The 19 items were (responses are in *Italics*):
  - **Please share with us how, specifically, you achieved reductions each for the payrolls in Gen Admin, H&G, Family Ministries, Music, Social Justice. To confirm what we heard, there are no planned salary cuts, and reductions will be through laying off or reducing staff hours. Is this correct?**
    - *Reductions in payroll were achieved by looking at how we can "right size" our staff across the organization. UUA salary and staffing level benchmarks, along with comparison to our peer large congregations, were used in the analysis. One element of being able to pay our staff equitable wages is having the right sized staff in each department. Comparison with peer churches and UUA staffing guidelines for congregations by size showed that we are understaffed in some areas and overstaffed in other areas. For example, our RE staff of three was appropriate when we were serving 350 children. However, we now have only 150 children in RE. Staff is being reduced to 2 FTE by not hiring a replacement for the RE assistant who left earlier this year, and by combining a half-time assistant position with a half-time Youth Leader position (focused on middle and high school youth).*



- Please send us whatever documentation you have from the UUA for compensation guidelines along with the resources you mentioned in your narrative.
  - See this link: [https://www.uua.org/files/2022-01/salary\\_recs\\_22-23\\_geo4.pdf](https://www.uua.org/files/2022-01/salary_recs_22-23_geo4.pdf).
- Please go into detail on the reductions/increases/changes of staff. Discussions have included staff for Communication, Stewardship, Membership and Volunteer and we would like to know more specifics.
  - See above explanation.
- There have been a number of comments from the congregation about the ET not taking even a token cut in pay to show solidarity with these circumstances. We feel that this issue must be addressed in either rethinking the decision or having an explanation from the ET as to why this has not occurred.
  - Mindy Clark provided the response to this question.
  - When we negotiated Rev. Alison’s contract last year we were unable to meet her salary expectations, she was required to take a reduction in the percentage of her health insurance coverage paid by the church, and she lost paid health coverage for her family. In order to partially offset these deficits, she was given the promise of a 3% increase plus a cost-of-living increase in the fiscal ’23 - ’24 budget. She is not taking either of these promised increases, which is effectively a pay cut (current rate of inflation in Portland is 8.4%). Rev. Alison’s salary is \$300/year more than that of the minister in our most directly comparable peer church in a similar cost-of-living area. That other minister also has 80% of their healthcare premiums and 50% of their dependents’ premiums paid by the church. Rev. Alison has 70% of her premium paid by the church and we make no contribution to dependent premiums.
  - It is also worth noting that the church pays a larger percentage (80%-90%) of healthcare premiums for other staff in the church. This pattern was established several years ago to make total compensation across the staff more equitable.
  - At the time the board was compiling information to include in our congregational record (required of churches in search for a new minister), we benchmarked the salaries of our ministers and program leaders against the UUA guidelines. We discovered that Rev. Tom, who had been serving this congregation for 27 years, was being paid below the minimum recommended salary for a minister just coming out of seminary. While it is not the board’s purview to set any salary other than the Senior Minister’s, it recommended to Rev. Bill that Rev. Tom’s salary be increased in FY ’21-’22, FY ’22-23 and FY 23-24, which would just bring him up to the midpoint. At the time, all our program leaders were at or near the midpoint of their salary ranges and the board supported increasing their salaries to ensure they were all at least at the midpoint. Reducing Rev. Tom’s salary at this time would not be equitable; it would leave him the only senior staff member not being paid at the mid-point of the UUA salary guidelines.
  - This year’s benchmarking also revealed that Kathryn Estey is underpaid. In addition, her position is paid only at .8 FTE, though she generally works full-time hours.
- Please explain again the comment “we have the best staffed Social Justice program in the country”.
  - The actual quote is “the best staffed social justice program in the UUA.” We are one of only two congregations that employ a full-time social justice director. However, the social justice director in the other congregation is also a minister with other duties in the church. In effect, we are the only congregation in the UUA with a social justice director focused only on social

*justice. We have also had a half-time social just assistant. That makes our program the best staffed in the UUA.*

- **You mentioned that there was a need for cuts or increases in payroll expenses for particular departments and you addressed that need through attrition rather than actual salary/wage reduction for employees. Please give us details.**
  - *See the answer above.*
- **Please provide documentation that shows the decision to cut program staff and increase administrative staff is a good idea, budgets from other churches, results after changes including membership increases, annual fund drive increases, etc. We have not seen a job description for this position and I don't like the idea of taking program money and moving it to a central, new, administrative position without a clear plan of action. We would like to see us consider delegating some of the work to the program staff and putting that \$74000.00 back into the programs.**
  - *See the explanation of the need for these positions above.*
- **Congregants have voiced that we need to recognize that we are at a rainy day now. We need to have a conversation about reserves that includes how much money we receive from the foundation and how much money the foundation has in its own reserves.**
  - *Over the last 10 years we have used reserves in varying amounts to fill budget gaps (see amounts above). This is not sustainable. In addition, the PPE (payroll protection) money we received in the first year of the pandemic (\$275K) and a smaller amount we received in the second year allowed us to maintain our pre-pandemic staffing level even though we likely did not need such a large staff. It allowed us to put off making the difficult, but critical right-sizing decisions we are moving toward now.*
  - *Treasurer Andy Wilson outlined the three categories of reserves we have – dedicated reserves, “earmarked” reserves, and unrestricted reserves.*
  - *Dedicated reserves can be used only for the purposes specified by the people who donated them. E.g., the Chesney-Deal Fund supports our intern minister program.*
  - *The second category of reserves are “earmarked” for specific uses, some of which are no longer relevant or needed for their original purpose. We would benefit by having a discussion about moving some of these reserves into our unrestricted reserves.*
  - *The third category is unrestricted reserves that can be used for any purpose.*
  - *Andy reported that the recommended level for unrestricted reserves is six to 12 months of expenses. Our current unrestricted reserves are approximately \$600K – three month’s expenses (actual number verified after the board meeting is \$579K).*
  - *Prior to the pandemic, Rev. Bill recognized that our continued reliance on reserves to balance our budget was not sustainable and he developed a plan to move our use of reserves from \$90K to zero over a three-year period. We postponed that action because of the pandemic and the financial uncertainty that came with it. While we do need to have a full conversation about our reserves, it is clear that we are not on a sustainable path right now.*
  - *The budget for next year proposes using reserves at 60% of that used in this year’s budget.*
  - *The Foundation is a separate entity not directly controlled by the church. It has its own governance board. The Foundation currently has approximately \$1.6M in assets under management. These are not reserves. The Foundation currently distributes to the church 5% of the trailing 13 quarter balance of its assets to the church. This is \$82K for this year’s budget. The Foundation board, not the church board, controls the amount of the distribution.*
- **Recognize that while Reverend Tom has not been paid as much as he should be based on UUA guidelines, this may not be the time to raise administrative salaries.**



- *See explanation above.*
- *We have reduced ministerial salaries in past years as we kept program salaries steady or slightly increasing. This resulted in Rev. Bill being paid less when he retired than he was paid when he became our Senior Minister in 2009. It also resulted in Rev. Tom being paid less than a first-year minister in a church of our size for many years.*
- **Work with Staff, Board, and congregation on how we can respectfully disagree with one another and how we can all hear that conversation in a truly open way.**
  - *Of course.*
- **Please review the future plans for the church as far as the work that was down before the pandemic about the need to upgrade our Earthquake standards and in light of money being available for low-income housing at this time. Is there an opportunity to be had?**
  - *This is a very large topic. The work of the Real Estate Development Task Force was completed just prior to the onset of COVID and will need to be updated. This is not something that can affect this year's budget.*
- **What are the future plans for the school rental? How are we planning for what happens when the school is are no longer using our space?**
  - *Northwest Academy has let us know they plan to continue renting our space.*
- **Please explain how you determined the reduced amount for guest musicians.**
  - *Music program personnel expenses are being cut from \$190K to \$160K. Program leaders work with ET to determine how dollars are spent within program budgets.*
  - *Misinformation was shared with the choirs that the music budget was being cut 30%. It is being cut 17%.*
- **How did you determine the amount to be drawn from the reserves? How do you define “an appropriate amount”?**
  - *See the explanation above.*
- **What is the expected position description for the “new position” showing on the proposed budget as “Stewardship-Member Engagement?” What resources and/or comparisons (e.g. positions in other, similar-sized congregations) did you rely on to develop your estimated payroll cost for this new position?**
  - *Other large (and medium) churches often have congregational life staff that perform the tasks included in what we are calling the membership engagement coordinator. Many congregants have expressed that they would like to see such a position in our church. Salary was determined by using UUA benchmarks.*
- **Please address your attitude on why the congregants do not have full access to all of the church's finances, including salaries. Is it your understanding that you are complying to church policy?**
  - *Specific salary information is generally considered to be private. We have shared the UUA guidelines we used and all our staff are around the midpoint of their respective ranges.*
  - *Our union staff received a substantial increase in our last negotiations.*
- A question was asked about providing program leaders with funds to pursue accreditation/continuing education in their areas of focus. Answer: all program leaders have professional development funds they can use to gain new skills. These funds are not being cut from the budget.

#### **Forwarding the budget to the congregation for inclusion on the annual ballot.**

Ryan introduced the “Fist to Five” consensus model. Fist to Five is intended as a temperature-taking tool to understand where and whether additional conversation could support greater clarity as the board works

together to understand this year's budget proposal and its implications relative to the vision and values that the board has developed in collaboration with the ET. It is a tool meant to guide conversation.

- Fist – No way! I'll block this.
- 1 – I see MAJOR issues we need to resolve.
- I see MINOR issues we can resolve later.
- 4 – I'm fine with this as it is.
- 5 – I love this! I will champion it.

Board members indicated their positions as follows:

0 – no one

1 – John Bishop

2 – no one

3 – Adam House, Roger Robinson, Marilyn Mays

4 – Caitlynn Hill, Leslie Pohl-Kosbau, Julia Griffiths, Ryan Deibert

5 – Andy Wilson, Theo Harper, Barbara Morrison, Mindy Clark

With one board member indicating he sees major issues that need to be resolved, the board did not move to approve forwarding the budget to the congregation for a vote. There are deadlines for getting the annual ballot to the mailing service so the budget must be approved within one week. Ryan will schedule an additional meeting this coming week for further discussion of concerns so deadlines can be met.

### **Consent Agenda**

Nom Com proposes the following slate to fill board seats and Nom Com seats:

- Board
  - Adam House (2<sup>nd</sup> term)
  - Marilyn Mays (2<sup>nd</sup> term)
  - Caitlynn Hill (2<sup>nd</sup> term)
  - Leslie Pohl-Kosbau (first term after completing a vacated term)
- Nom Com
  - Mark Turpel (completing a vacated term that ends in 2024)
  - Alison Richter (completing a vacated term that ends in 2024)
  - Eloise Eccles (1<sup>st</sup> term)
  - Barbara Fields (1<sup>st</sup> term)
  - Julie Grice (2<sup>nd</sup> term)
- Adam moved and Julia seconded approval to put these nominees on the annual ballot. Passed unanimously.

**Executive Session** – the board went into executive session at 8:56 PM and exited executive session at 8:59 PM.

Roger read closing words – “Life” by Amanda Gorman.

The meeting adjourned at 9:12 PM.

Respectfully submitted by Mindy Clark, Board Secretary.

## GOVERNANCE COMMITTEE MINUTES

Chair: Caitlynn Hill

Present: Leslie, John, Ryan, Adam

DATE AND PLACE: Wednesday, April 12, 2023, 7-9 p.m.

Opening Words

Check-in and Announcements

Acceptance of Last Meetings Minutes: No minutes from last month

1. Congregational Survey - end of April start of May survey window - adopt it at the Retreat agenda
  - a. Finalize Questions
    - i. [Brainstormin' Document](#)
    - ii. [Last year](#)
    - iii. [Proposed 2023 Survey](#)
  - b. Other Data
    - i. Annual ET report
    - ii. Copy of the Coffee Hour binder - **Leslie uploads them to the Board Drive**
    - iii. Info from cafe convos and small group contacts
    - iv. Other informal and formal meeting with groups
  - c. Actions Needed:
    - i. Bring stuff (esp YouTube and BoxCast question) to the BOT meeting **Caitlynn**
    - ii. Create the official survey - **finished this up in the meeting**
    - iii. Joint meeting with Com Com if necessary
      1. help with the plan for getting the word out **Leslie**
        - a. Announcements
          - i. Front Steps
          - ii. Slides
          - iii. Website
          - iv. Make a QR code
          - v. A direct link to the survey on BoxCast and YouTube
    - iv. Kiosks and other in person support **Ask for everyone to help**
      1. Table at coffee hour
      2. QR code - **Caitlynn**
      3. Laptop **Caitlynn**
    - v. Coordinate making contact with other groups/communities (**good for a joint meeting with Com Com) 7pm on 4/18?**
      1. Senior Living Communities
      2. Virtual Attendees
      3. Young people in RE
      4. T Time (Morgan Wigmore) **Adam**

5. Retirees with adult children
2. Board Self Evaluation - June Board Meeting for generative discussion on the results
  - a. Gov Com - **May meeting to review results**
  - b. History: What is it? How is it useful? How have we done it in the past?
    - i. Last years on Survey Monkey
  - c. Ryan to send out last year's survey questions
  - d. **May need to push next month's meeting back to make good time**
3. **Eval of Ministry in the Board Retreat**

FIRST UNITARIAN CHURCH OF PORTLAND  
BOARD OF TRUSTEES  
Communications Committee Minutes - April 11, 2023 6:30-8:00PM k via Zoom

The meeting convened at 6:38. In attendance were Theo Harper, Mindy Clark, Leslie Pohl-Kosbau, Barbara Morrison.

Theo opened our meeting with a reading from *At Home*, by Hal McCartor.

The minutes were approved as written.

Ideas for the Moderator Letter:

Ryan will write the letter this month. Mindy will draft additions.

Budget meetings will be held for the congregation April 30th and May 7th.

This will be your opportunity to ask questions about the budget and inform your vote.

Comment about our Easter program, the egg hunt and beautiful music.

Congregational budget meeting:

Mindy will talk to Kathryn about where the meetings will be held (Eliot?) and about how we will handle the Zoom portion.

Leslie will make a flier to have at the board table.

Roger is putting info into the Front Steps for this week. ComCom will update the info. with the time and place of the meeting for next week's Front Steps.

Propose starting the meetings at 12:15PM.

Check the church calendar to see what else is going on those days.

Leslie has agreed to be the ComCom chair for next year.

Board training:

In discussion of the training needed for the board, it was suggested that we propose having board members switch committees for next year. The idea will go to BOC for discussion.

New board members are putting together a list of things they wish they had been told as they came onto the board.

We need to do refresher training for everyone on the board about how policy-based governance works.

Board retreat:

Propose to the BOC that we hold the board retreat in June this year. (June 16/17) was suggested.

Ask the board if anyone would be willing to host the Friday night session.

Saturday session will be at the church.

Evaluation of the Ministry:

Theo will check with Gov Com to see where they are in the process and ask how ComCom can support them.

Closing reading: *Pop Sonnets* by Eric Didriksen.

Meeting Adjourned at 7:49

Submitted by Barbara Morrison, secretary

Dear Board members,

After much conversation and review, the following revised Board Covenant of Leadership is submitted to you. The Board Liberation Team hopes to use the Fist to Five Consensus tool at the May Board meeting to approve the new Board Covenant.

Respectfully submitted,  
Marilyn Mays  
Co-Chair  
Board Liberation Team

*BOARD COVENANT OF LEADERSHIP 4/2023*

*We covenant to*

- 1. uphold the spiritual nature of our work by regularly engaging in spiritual deepening.*
- 2. demonstrate our leadership and commitment to the church by our example.*
- 3. listen with an open, nonjudgmental mind and heart.*
- 4. treat our time on the board as an opportunity to make an important gift to our church.*
- 5. communicate openly and appreciate others enthusiastically.*
- 6. practice respect and care for each other.*
- 7. work toward repair when harm is done.*
- 8. act for the good of the church and the community.*
- 9. acknowledge and understand the true history of the church we inherit, and together build a future that embodies our Unitarian Universalist values.*
- 10. cultivate relationships within the congregation.*
- 11. discuss and disagree with curiosity, expressing ourselves as clearly, honestly, and lovingly as possible to further the goal of building understanding.*
- 12. speak openly with the congregation, respecting the confidentiality of board conversations*

*We pledge to observe these promises, to do our best to trust that others are also observing them, and to be forgiving when we inevitably make mistakes. We accept the accountability implied in these promises.*

## Finance Committee Meeting

April 11, 2023

Attendees: Alison Miller, Dev Dion, Roger Robinson, Mindy Clark, Jo Ann Foor, Andy Wilson, Marilyn Mays, Stan Jewett, Linda Craig, Julia Lee Griffiths, Kathryn Estey, Leslie Pohl-Kosbau, John Bishop, Erin Tafuri, Adam House, Rich Scher, Gilda Lorensen, Ed McClaren

Alison: All questions are welcome for the forums on the budget, including board members.

## ET Presentation

Erin: 2023 pledges: 715, increased to 732

\$55,000 in one-time gifts

Last year: 814, of which 751 actually gave \$

Kathryn: Writing off a fair amount, \$30,000 to \$40,000 usually from people who don't fulfill their total pledge.

Erin: we look at activity of pledgers to determine who is not participating in church, not their attendance on Sunday morning, which we cannot track.

Our shrinkage of # of pledgers remains on the same trajectory as in the past.

By-Laws and Governing Policy addresses fulfilling a pledge

Review of Budget:

On target for program income, but program contributions are off from projected

Expenses: with the new chart of accounts we are tightening up where we place expenses and we have new line items

Total expenses are tracking on projected

We have asked SMJ to help with making itemize for the miscellaneous

Change in assets are in the black with \$7,806

Date for the Budget Forums: Both April 30 and May 7. Time TBD, probably soon after the end of services. ET and Ryan will lead the presentation and discussion, with members of the Finance Committee participating as necessary.

The ET will provide a draft for review to the Finance Comm prior to the Special Fin Comm Mtg. on April 25 at 5:00, where we will discuss the Budget Forums.

Everyone in the congregation will get a paper copy of the budget presentation in the mail.

Communications:

Roger will write an announcement about the two meetings for submission to the Front Steps.

Linda Craig needs info for 6/30 2022 are not complete and she needs that from Erin and Kathryn.

Next Special Meeting: April 25, 2023 at 5:00 PM Pacific Time

Next Regular Meeting: May 9, 2023 at 5:00 pm Pacific Time

(minutes: RR)



First Unitarian Church of Portland				
Actual Compared to Budget - Operating				
08 Months Ending February 28, 2023				
	YTD Actual	Annual Budget	Remaining Budget	Percent of Budget Realized Expected: 67%
<b>Revenue:</b>				
Pledge Contributions	1,059,752	1,626,002	566,250	65%
Non-Pledge Contribution	44,665	56,000	11,335	80%
Foundation Contributions	-	-	-	
Plate Contributions	38,106	35,000	(3,106)	109%
Program Contributions	21,889	82,000	60,111	27%
Program Income	25,292	40,000	14,709	63%
Tenants Rental Income	232,715	347,730	115,016	67%
Event Rental Income	5,169	-	(5,169)	
Merchandise Income	7,338	-	(7,338)	
Miscellaneous Income	14,255	-	(14,255)	
<b>Total Revenue</b>	<b>1,449,181</b>	<b>2,186,732</b>	<b>737,552</b>	<b>66%</b>
<b>Expenses:</b>				
Payroll	1,077,757	1,684,762	607,005	64%
Recruiting & Relocation	21,182	27,500	6,319	77%
Professional & Contract Services	57,137	108,245	51,108	53%
Professional Expenses	7,615	19,000	11,385	40%
Professional Expenses - Sr. Minister	1,100	8,500	7,400	13%
Professional Expenses - Associate Minister	3,167	6,000	2,833	53%
Professional Expenses - Intern	1,060	2,000	940	53%
Guest Ministers, Musicians, & Speakers Expenses	12,649	12,500	(149)	101%
Program Expenses	63,109	182,374	119,265	35%
Retreat & Workshop Expenses	11,818	2,000	(9,818)	591%
Event Expense	7,662	500	(7,162)	1532%
Parking	15,302	24,000	8,698	64%
Utilities	62,915	80,500	17,585	78%
Custodial Supplies	6,395	14,000	7,605	46%
Web Services, Software, & Computer Program Exp.	8,693	11,500	2,807	76%
Computers, Furniture & Equipment	11,504	16,050	4,546	72%
Equipment Rental/Lease	10,550	-	(10,550)	
Bldg Repairs & Maintenance	10,128	40,000	29,872	25%
Equip Repairs & Maintenance	292	3,650	3,358	8%
Landscaping	18	1,500	1,482	1%
Printing & Copying	3,473	10,050	6,577	35%
Postage	2,558	4,100	1,542	62%
Bank Charges & Merchant Fees	10,682	23,500	12,818	45%
Licenses & Fees	5,286	6,000	714	88%
Insurance	11,604	26,000	14,396	45%
Donation	13,612	-	(13,612)	
Miscellaneous Expenses	4,108	1,000	(3,108)	411%
<b>Total Expenses</b>	<b>1,441,375</b>	<b>2,315,231</b>	<b>873,856</b>	<b>62%</b>
<b>Change in Net Assets</b>	<b>7,806</b>	<b>(128,499)</b>		