

First Unitarian Church of Portland
Board of Trustees Meeting – April 4, 2024 – 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 – Adam
- Determine Quorum
- Review Board Covenant
- Process Observer Review
- Review Agenda

Board Roles

Timekeeper –

Process Observer –

7:10 **Congregant Comment Period**

7:20 **ET Update**

7:30 **Board updates**

- Updates from board goal accountability stewards (no more than 3 min. each)
 - Board Liberation Team (BLT) report on Anti-Racism Goals
 - Governance Committee report on Board Size Goal
 - Leslie report on Article II Goals
- ET Evaluation Committee Report Back

Dates to Calendar

- April 19/20, Pacific Western Regional Assembly
- April 21 Membership Sunday

7:35 **Consent agenda**

1. Approve past board minutes as included in board packet

7:40 **Business Items**

- Discuss/Decide: Ad hoc committee on board size, recommendations and next steps
- Discuss/Decide: Approve final 2024-25 proposed budget and Nominating Committee slate for inclusion in annual ballot

7:55 **Generative Conversations**

- Discuss proposed timeline and process for 5-year church goal and strategic planning process

8:35 **Executive Session - Updates/decisions, as needed**

8:45 **Meeting Wrap-up**

- Closing comments, items for future agendas
- Communications Check
- Process Observations
- Closing Words – Adam

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 2023-2024 (update 2023)

1. Improve the work of the Board to be increasingly more antiracist by:
 - Co-sponsoring the Advancing Racial Justice Action Group (ARJAG) event on microaggressions and working with ARJAG as needed to support this event
 - Committing that each Board member will participate in an Antiracism Learning Circle or a similar activity.
2. The Board will create an Ad Hoc committee to reopen the investigation on Board size to present, by March 2024, a written recommendation to the Board whether to change the size. The Board will decide on this recommendation by its April 2024 regular meeting and plan further action, if necessary. If there is a recommendation to change Board size and the Board agrees with that recommendation, the Board will develop a plan to have congregational presentations and/or forums on the issue during the 2024-25 Church year.

The committee to consider the question of Board size will consist of two members of the Governance Committee and volunteer Board members previously involved in this matter.

3. Article II:

- Have an Article II presentation put on the Board agenda to ensure that all board members understand the proposed revisions to Article II of the UUA Bylaws.
- The Board will hold at least two forums to educate the congregation about the proposed changes to Article II, and it will facilitate a process to decide on what recommendation(s) the Board will give to Church delegates who will vote at the 2024 General Assembly.

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.

DRAFT

Meeting Minutes

Board of Trustees

First Unitarian Church of Portland

Buchan Reception Room

March 7, 2024

6:00 p.m. to 9:40 p.m.

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 | | |

*Caitlynn participated via Zoom conference

Absent:

Ministers and Staff present:

| | |
|---|-------------------------------------|
| x | Alison Miller, Sr. Minister |
| x | Tom Disrud, Assoc. Minister |
| x | Kathryn Estey, Church Administrator |
| | Danielle Garrett, Intern Minister |

Absent: Danielle

The following visitors were in attendance when the meeting convened: Dev Dion; Mabsie Walters; Jean Omelchuck (departed 7:57 pm); Elisabeth Gern (departed 7:35 pm); Ed McClaran; Eloise Eccles; Jo Ann Foor (via Zoom)

Meeting convened - 7:00 pm

Chalice Lighting/Opening Words – Participants lit the chalice and Marilyn offered a reading by Lynn Unger, “Choice.”

Determine Quorum – Ryan determined that a quorum was present.

Review Board Covenant – The Board members took turns reading the Board Covenant aloud.

Process Observer Review – Julia expressed appreciation for the deepening conversation Board members held prior to the official meeting.

Review Agenda -- Ryan briefly reviewed the proposed agenda for the meeting.

Congregant Comment Period

Dev Dion, President of the Foundation Board, with Mabsie Walters and Ed McClaran offered remarks about the importance of the Foundation and explained how to contribute. Dev noted that March is Foundation month. This is when we encourage members to consider joining the Legacy Society. To do this, members make a commitment to the Foundation through their estate planning. Estate gifts allow members to help the Church long into the future. Dev noted the Foundation exists solely to benefit the Church. Dev asked Board members to consider making a gift, noting this is an ideal way for Board members to lead by example.

Mabsie Walters and Ed McClaran offered their own personal testimonials about why they consider the Foundation important and why they have chosen to make commitments to contribute to it.

Following the Congregant Comment period, Ryan called for the Executive Team update.

Executive Team Update

Rev. Alison offered the following update on behalf of the Executive Team:

- We raised \$15,000 at one of our recent Sunday services when we announced the whole plate would be allocated to the Church's budget for the next fiscal year. The announcement also inspired a congregant to give a one-time gift of \$30,000, with \$20,000 allocated to the Church operating budget, and the other \$10,000 to the Foundation.
- A congregational forum will be held to discuss the budget in the Buchan Reception room after Sunday Service on March 24, 2024.
- The ET continues to work on the proposed budget.
- The Foundation recently received a gift in the amount of \$471,000. Donations of this magnitude should make it possible for the Foundation to increase its annual support for the Church's operating budget more quickly, subject to investment performance.
- The implementation of Community Circles is well underway and has proved successful. There are approximately 150 congregants participating. People are expressing excitement about the opportunities that are available. Meetings are being held in-person in various neighborhoods and in the Church. Also, two circles are operating online.
- Planning has begun for next year's calendar. There has been some discussion about the possibility of returning to two Sunday services.
- We have experienced an increase in visitors for our Sunday services. The Welcome Circles that now occur regularly after service could use attendance by Board members. A combined sign-up opportunity for Board members will be established, allowing them to sign up for Welcome Circles at the same time they sign up for staffing the Board table after service.
- We now have 168 enrolled for Religious Education, which is an increase from previous numbers (approximately 140).

With the conclusion of the ET updates, Ryan called on the accountability stewards for the Board goals to provide updates on progress toward those goals.

Board updates.

- Governance Committee report on Board Size Goal

The meeting agenda called for significant discussion on this topic later in the meeting, so discussion was deferred.

- Board Liberation Team (BLT) report on Anti-Racism Goals

Marilyn called attention to the success of the recent Sewell Social Justice Lecture. She noted that many Board members attended. Marilyn noted there has been discussion among the BLT members about proposing that the BLT become a standing Board committee.

- Report on Article II Goals by Leslie Pohl-Kosbau

Members have been applying to be delegates for the UUA General Assembly. The Communications Committee is planning a for a delegate training to be held on March 25, 2024. The intention will be to introduce what business will be conducted at GA, including deliberation on the Article II changes.

With the conclusion of updates on Board goals, Ryan noted the following important dates to calendar:

Dates to Calendar

- March 24, 2024: Congregant Forum on budget (post-service)
- April 19/20, 2024, Pacific Western UUA Regional Assembly

The Board next turned to consideration of the Consent Agenda items:

Consent Agenda

1. Confirm Roger Robinson as Treasurer and Chair of the Finance Committee (see Board packet for Background)
2. Approve Additional Non-Board Congregant Serving on Finance Committee (see Board packet for Background)
3. Approve past board minutes as included in board packet (provided to Board with amended Board packet sent to Board shortly before meeting).

A motion was made to approve the first and second items on the Consent Agenda and to table until the next Board meeting the third item to allow Board members additional time to review the draft minutes. The motion was seconded, and all voted in favor of the motion without any objections.

The Board then turned to the two topics on the agenda scheduled for generative conversation.

Generative Conversations

- Review/reflect on first draft 2024-25 budget proposal & Finance Committee feedback

Rev. Alison offered a “high level view” of the planned budget for next year. She noted that the Church will be moving into a process of visioning and planning for its next five years. During such a period it seemed prudent to maintain our current practices and to focus on previous areas where development has begun. Rev. Alison noted volunteer participation in the Church was way down as the pandemic abated. But we are now seeing changes and volunteers are increasing again. Further evaluation of what all this will mean for the Church is necessary.

The general plan for the draft budget is to continue to draw reasonably upon reserves to make up for current funding shortfalls. Additionally, there is a plan to rely on some unusual income

this year which is anticipated in the form of federal Employee Retention Tax Credits (ERTCs). We have applied for these federal tax credits and expect we will receive them during the Church's upcoming fiscal year. It will be necessary for the Church to continue to evaluate and establish what is a sustainable use of its reserves if it is faced with funding shortfalls in future years. And the Church will not be able to count on outside income sources at the level of the upcoming year's anticipated ERTCs. But, for now, using reserves and the ERTCs this year will enable the Church to "hold steady" on current programs and operations, while working on a five-year strategic plan. Rev. Alison reported that the likelihood of receiving income from ERTCs seemed strong, but she warned it is not necessarily guaranteed. She warned that if, for some reason, income from these credits did not come in during the next fiscal year, the ET would have to come to return to the Board for different budgetary approval.

Board members were offered an opportunity to comment on and ask questions about Rev. Alison's budget presentation. At the conclusion of this discussion, Roger announced that a congregational forum to discuss the current draft budget would be held after the March 10, 2024, Sunday Service. Roger and Kathryn planned to lead the discussion. Roger said the plan was to have the Finance Committee review and approve the draft budget by March 12, but circumstances have required a change in that timing. He said a new special finance committee meeting would be scheduled for thorough review and approval of the draft budget. All Board members would be encouraged to participate in that meeting.

Ryan then called for discussion to turn to the next topic on the agenda. He noted that this discussion needed to end by 8:45 p.m. to allow for the Board to hold a discussion in Executive Session. At that point the generative discussion turned to the following topic:

- Review and discuss recommendations from ad hoc Board Size Review Committee

Barbara spoke for the Committee. She shared that the Committee (comprised of Barbara, Mindy, Adam, Leslie, and Caitlynn) has not often been unanimous in its views about the proper size for our Board. The Committee wants more input from the Board to help them develop their recommendation. The Committee shared questions with Board members prior to the meeting with the intent of reviewing them during the generative conversation. The questions were:

- *The primary work of the board is governance. How do you understand that term?*

- *Are we really promoting or protecting what is most important to us by operating with the board at its current size?*
- *What is the right board size for who we are and what we seek to accomplish?*

Each Board member gave their individual responses to the questions as discussion proceeded around the room. Many comments and considerations were offered and all Board members were offered opportunities to speak. By the end of the discussion, Board members collectively agreed, generally, that the Board size should be reduced. They also seemed to agree, generally, that a nine-member Board could be an appropriate size. Additionally, there was agreement over the need to fully engage the congregation in the decision-making process on this issue.

Ryan asked the Board Size Review Committee to summarize the outcome of the Board's discussion and to return to a future meeting with a recommendation of further action for the Board to consider.

Thereafter, Ryan stated that the Board would move into Executive Session to discuss matters that involved sensitive and confidential information.

Executive Session began at 8:51 p.m.

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Executive Session – ended at 9:30 p.m.

At the conclusion of the first Executive Session, the Board recognized that member Andy Wilson had resigned effective February 16, 2024. As a result of discussions which occurred in Executive Session, the Board decided it would leave the position vacated by Andy vacant for now. The Board may choose to revisit this decision later in the Church year.

At this point, Ryan called for the Board to move into a new Executive Session to discuss another sensitive and confidential matter. Rev. Alison and Kathryn exited the meeting.

Executive Session resumed at 9:33 p.m.

Executive Session ended at 9:38 p.m.

Rev. Alison returned to the meeting.

Board members moved to meeting wrap-up items.

Meeting Wrap-up

Process Observations – Leslie remarked that near the end of the meeting participants interrupted discussion on occasion. She noted people were likely getting tired but urged we should be mindful to avoid this.

Rev. Alison noted folks had been meeting for over three and a half hours and they were covering difficult topics.

Closing Words – Marilyn offered a reading from Lynn Unger, “Weaving.”

Adjournment -- The meeting concluded at **9:40 p.m.**

DRAFT
Meeting Minutes
Board Officers Committee
First Unitarian Church of Portland
March 21, 2024, 11:36 AM to 1:00 PM

The meeting was conducted via Zoom.

The meeting began at 11:36 a.m.

Present: Ryan Diebert; Roger Robinson; John Bishop; Marilyn Mays; Caitlynn Hill; and Rev. Alison Miller; and Leslie Pohl-Kosbau (joined at 11:49 a.m.); Theo Harper (joined at 12:15 p.m.)

Absent: Rev. Tom Disrud;

Opening Words: John offered opening words, “To be of use” by Marge Piercy

Welcome & Quorum: Ryan verified there was a quorum present.

Check-in: Participants took turns individually offering brief check-ins.

Meeting participants then agreed to formally adopt the Draft minutes of the of February 15, 2024 Board Officers Committee Meeting, which had been distributed to the Board at most recent Board Meeting.

Ryan then reviewed important announcements and upcoming dates in the Church calendar.

Announcements and Updates

Upcoming Dates:

March 21, 2024, 4-6 PM Special Finance Committee Meeting for budget review/approval

March 24, 2024, after service, Congregant Forum on Budget

April 19/20, 2024, Pacific Western Regional Assembly

April 21, 2024, Re-starting “Membership Sunday” where we will celebrate new and long-time members.

Due to time concerns, meeting participants next turned to planning the Agenda for the April Board meeting.

Planning April Board Agenda

Ryan led a discussion on the proposed format for the next Board meeting. Participants generally agreed that the format for the meeting should be as follows:

- Executive Team Update
- Brief updates from board goal accountability stewards
 - Board Liberation Team (BLT) monitor and report on Anti-Racism Goals
 - Governance Committee to monitor and report on Board Size Goal
 - Leslie to monitor and report on Article II Goals
- Consent agenda
 - Approve past board minutes
 - Governance Committee policy recommendation concerning email voting and online meetings

- Discussion/Business items
 - Discuss/Decide on board size recommendation
 - Approve budget and acknowledge Nominating Committee slate for inclusion in annual ballot

- Generative discussion topic:
 - Finalize timeline and process for 5-year church goal and strategic planning process

Roger offered that he would like time during the next Board meeting to report on the progress of the ad hoc committee charged with implementing a plan for Evaluation of the ET.

Meeting discussion next turned to the Executive Team update.

Executive Team Update

Rev. Alison offered the following updates:

- One of the most heard comments during last year’s Community Conversations was a desire for more community building. As a partial answer to such requests, we are going to reinstitute a “membership Sundays.” We have an aim to move toward welcoming new members in both Fall and Spring. We are also going to develop ways to recognize long-term members. Staff are working with database information to develop a plan for celebrating both new members and long-term members. The first celebration will be April 21. We also are working on a plan start a “new members’ class.”
- A process for congregants to request and receive new name tags is now in place.
- We are looking for opportunities for members to have fun and make meaning together more easily. In this vein, we are making plans for the second Sunday in June to rent an easily accessible park for a Church event. It may also involve renting food trucks. Additionally, there are plans to have a Passover Seder.
- During the pandemic, Portland Area UU ministers stopped meeting on a regular basis. Minister meetings have now resumed. A meeting is planned for May. First Unitarian Church of Portland will likely host these meetings as we are centrally located and have available space.

- The ET and staff have been spending a great deal of time developing and finalizing the budget for the next fiscal year.

Meeting discussion next turned to review of committee activities and other information sharing.

Committee Updates and Information Sharing

- Governance Committee – Caitlynn reported the Committee has begun working on the annual survey process. The Committee has also begun discussions about creating a process for the Board self-evaluation for this church year.

With respect to the congregational survey, the Governance Committee currently plans to use the same survey as last year for the congregational review. Access to the survey will be offered again through a “QR code.” Our intention is to solicit participation in the survey through announcements and slides at Sunday Service, and announcements in the E-news and other communication outlets used by the Church. We will also rally the rest of the Board to encourage survey participation. The Committee considered handing out the QR Code and/or information pamphlets about the survey before or after services. We are seeking feedback first, however, from the ET to determine if they consider this appropriate.

Discussion followed about the Committee’s survey ideas. There was general agreement that we should not make anonymous responses an option. Creating opportunities for in-person, confidential rather than anonymous responses would be fine. Many spoke in support of making sure written responses on paper would be an option, if congregants preferred not to do online surveys. There was also a call for specific outreach to be made to youth and the RE community.

With respect to the Board self-evaluation for this year, Caitlynn reported that the Governance Committee is proposing the Board have verbal evaluation process during an in-person meeting. This would replace the past practice of Board members individually completing and submitting written questionnaires. The plan would be to have open conversation in a meeting which was focused on answering two or three questions pre-determined questions. There may be a ranking process for certain categories of Board functions so that we will have an assessment tool. The hope is that we will have a more relational evaluation process.

Leslie inquired about who will be doing exit interviews for departing Board members. She also asked if they might be conducted at the same time as the Board's self-evaluation. Ryan noted that he holds the responsibility for assigning the task of conducting exit interviews to one or more Board members. He stated GovComm is considering that the Board self-evaluation process would occur as a generative discussion, in executive session, during the Board's May meeting. He proposed that Board member exit interviews should be conducted as one-on-one interviews, rather than as part of a group discussion.

- Board Liberation Team – Marilyn reported that BLT members have generally agreed that the BLT should be a standing committee rather than an “off on the side” committee (or team). Ryan offered to connect with them about how this might happen. He also suggested they should have a representative at one of the GovComm meetings to discuss this project. Marilyn suggests that BLT may have a representative at the May meeting with a proposal.
- Finance Committee – Roger deferred comments on the budget process since an extended special meeting of the Finance Committee was scheduled for the same afternoon and most meeting participants were planning to attend. Roger offered information concerning the Foundation Board. He reported the Foundation Board met with their financial advisor regarding returns for the past 10 years. We have been dissatisfied with our returns. There was discussion on how to move forward. The Foundation Board is evaluating their statement on responsible investing. It is also looking into alternative investment advisors.
- Communications Committee – Leslie reported the Committee is planning for UUA General Assembly delegate trainings. We currently have ten delegates. Those who are solidly committed will be put forward to the ET for final approval. Leslie called for Board members to volunteer for Board Table and Welcome Circles. She reported there have been requests for the creation of a Suggestion Box. She pointed out we may need to control for anonymous submissions. Leslie proposed that we consider creation of “you are here” maps to distribute throughout the Church. These could show where other rooms are when you are in a specific area of the church.

Ryan moved discussion next to remaining discussion and decision items on the agenda.

Discussion and Decision Items

Ryan noted we need to schedule and “plan to plan” an end-of-the year celebration. This would be way to simply be together as a board. Typically, it gives all an opportunity to enter words

about departing Board members in a ceremonial book for that purpose. The Board will need to discuss possible dates and the location for this event. Ryan proposed that Marilyn, Leslie & Rev. Alison collaborate on this matter, and they agreed. They will plan to come to the April Board meeting with requests for assistance from other Board members.

Discussion then returned to the process of conducting exit interviews with departing Board members. These interviews should include Andy Wilson. Ryan state he was unsure of whether there is a format for this type of interview. The Bylaws specify Ryan is to assign the task to Board members. We have five people who should be interviewed. There should be notes taken during the interview. Leslie proposed the interviews be conducted by two people. Leslie & Roger volunteered to conduct the exit interviews. Ryan said the timeline for completing these interviews is not defined and that the people doing the interview may need to find the format. He said the results of the interviews would provide valuable information for the incoming Board Officers Committee. Rev. Alison suggested that the results of the interviews might also be shared with the nominating committee.

At this point in the meeting, Roger offered a report on the work of the Board ad hoc Committee formed to implement the process for Evaluation of ET. Roger said the committee had difficulty collaborating over the past month. Roger said the Committee had settled on having an in-person meeting. This should occur within the next two weeks. At that time the committee will discuss how we incorporate the 8th Principle into what we are doing. Roger will have more to report at the next Board meeting.

Theo then mentioned that during the Communication Committee meeting they discussed that there might be a church service where exiting Board members will be recognized. Leslie stressed it is important for folks to be able to acknowledge Board members who are going off the Board. Rev. Alison agreed and said plans would be made for that to happen.

There were no more agenda items to address at this point and Ryan called for adjournment.

Closing Words – John offered closing words: “Step by Step,” by Pete Seeger.

Adjournment – the meeting adjourned at 1:00 p.m.

GOVERNANCE COMMITTEE MINUTES

Chair: Caitlynn Hill

Present: John Bishop, Ryan Diebert, Adam House, Marilyn Mays

DATE AND PLACE: Wednesday, March 20, 2024, 5:30-7:00 p.m.

Zoom: <https://us02web.zoom.us/j/85811770053?pwd=Slkxdzk1bVdOdTh1MXFiSGNPNYi9Vdz09>

Opening Words: Ryan - Rumi

Welcome, Introductions, and Announcements

Last month: [February 2024](#)

I. Follow Ups:

A. Finalize 2023 Evaluation - Make into a PDF for John/Nikki to support publishing

1. Nikki has posted it on the website

- a) Needs a link to publish + previous years (Ryan emailed Nikki in meeting)**

(1) Board Archive page

B. Policy for email voting

- 1. ORS 65.212: Members' use of electronic mail or other electronic means to discuss issues or take action**

https://www.oregonlegislature.gov/bills_laws/ors/ors065.html

- 2. Add some of this language to our policies - Adam - continued in email**

3. Video Conference Policy

- a) Oregon Revised Statutes 65.337 allows boards to meet using "any means of communication by which all directors participating may simultaneously communicate during the meeting." Telephone and video conferencing allow board members to communicate in real time. If a meeting is happening through video or teleconference, all participating directors must be informed that a meeting is taking place and a director is considered present if they participate. For organizations that have voting members in addition to a board of directors, membership meetings can also occur by remote communication as outlined in ORS 65.205.**

II. Board Size Convo Update

A. Summary - Adam

III. Annual Survey - finalized in June (final vote of approval over email) - flag for the ministers

- A. Prepare to publicize**

- B. Front Steps
 - C. Slides
 - D. Other Announcements
 - E. Other:
 - 1. Little QR Codes (Caitlynn - email Nikki for slides, front steps)**
 - a) Slides, order of service, front steps, pews, + sprinkled around
 - b) Ushers to hand out - ask Tom and Alison in BOC
 - c) Board Table
 - d) Learning Community
 - 2. Paper copies for some**
- IV. Board Self-Evaluation - **May**
- A. Survey and then a generative discussion on the results**
 - B. A conversation for executive session.**
 - 1. Verbal discussion with specific questions given in advance - BOC.**
 - 2. Rankings for how we did on categories/questions.**

Words for next time

Closing:

Next meeting:

Attending: Leslie Pohl-Kosbau, Barbara Morrison, Theo Harper, Julia Griffiths

Opening reading from Leslie

Check-in

Discussion Topics

- Board end-of-year
 - Board Book: Kathryn showed it to Leslie; it's in the office. Contains a page for each past board member, written by continuing board members. Shall we update this year? Yes!
 1. Leslie will bring materials to collect writings from Board members about retiring trustees. What are positive things about people who are going off the board? Barbara, Theo, Ryan, Mindy, and (maybe) Andy
 2. Discussed gifts for retirees.
 - Leslie to talk with Tom about end of year celebration.
- Board letter
 - March written by Julia. Submitted by Leslie.
 - April: Roger
 - May: Barbara
- Board tabling
 - Julia to create folder in Board Google Drive for all the sign-ups
 1. Board Letter
 2. Board Table
 3. Welcome Circle
 - When questions come in at the table, should have answer the next week. Add to book. [SEE NOTE BELOW, "Feedback from Congregation"]
 - Leslie has seen two requests for suggestion box – do we have one? Can it be available? Leslie will follow up with Executive Team.
 - Leslie has seen requests for "You Are Here" maps in the campus, esp to help people get from sanctuary to coffee hour locations. Leslie will follow up with Executive Team.
- GA delegate meeting
 - Leslie sent list of approved delegates:
 1. Arliss Ungar
 2. Art Ungar
 3. Randy Russell
 4. Ethel Gillette
 5. Teri Martin
 6. Nancy Panich

- 7. Leslie Pohl-Kosbau
- 8. David Delk
- 9. Theo Harper
- Applications still be accepted by Leslie. Will continue to be accepted as long as staff has time to complete credentialing.
- Theo will ask Tom or Kathryn about credentialing, including timeline.
- In the past, the church would reimburse delegates. Do we have budget any longer? Theo will ask Tom/Kathryn and report back.
- Orientation for delegates: 3/25.
- Planning for orientation: 3/22. Proposed agenda items:
 - 1. Tips & tricks.
 - 2. Delegate responsibilities.
 - 3. Topics in addition to Article 2.
 - 4. Annual events.
 - 5. How to attend online.
 - 6. Exchange contact info to ease communication during event.
- Theo will send invitations to all who participated in planning last Article 2 forum to planning meeting on 3/22, and to delegates for the orientation on 3/25.
- Leslie sent delegate info to the team; Theo will request info for any who are missing.
- Feedback from congregation
 - Letters from congregation – can we get those forwarded to Communication Committee for triage?
 - Suggested process:
 - 1. Submissions forwarded to Communications Committee.
 - Table topics
 - Letters/emails to board
 - 2. Discuss at Communications Committee meetings.
 - 3. Communications Committee report to BOC and in meeting minutes, including actions requested or taken.

Closing reading from Leslie

Respectfully submitted,

Julia Griffiths

Finance Committee Meeting Minutes

February 13, 2024

Attendees: Dev Dion, Roger Robinson, Andy Wilson, Linda Craig, Kathryn Estey, Erin Tafuri, Ed McClaran, Mindy Clark, Karen Shawcross, Jo Ann Foor, Marilyn Mays

Attendees Check-ins

No Openings words

January Minutes approved as submitted.

ET Update

Review of December Financials

Pledge contributions are looking good. Erin had sent out an email about the Non-Pledge line item. Discussion as needed at the next meeting. All looks good.

Expenses, note that line items have changed to be more pertinent to actual expenses. Building repairs and maintenance line item will be spent by the end of the year. Donation plate share line is new and next year's budget will show what we are expecting. They will help us over time.

As to our relationship with SMJ, now that we have an account manager, the communication is good, and the process is going well. No complaints and things are stable and we are tracking the right things.

FY23 review by Kern Thompson is still ongoing and Erin is coordinating between them and SMJ. KT is a little behind and is still familiarizing themselves on how SMJ has put together the accounts.

Operating Budget, line 50, Andy asked under what circumstances does the Board need to approve taking from the reserves. Kathryn assured him that the ET will assuredly notify the Finance Committee. Linda pointed out that the Cash Flow statement is perhaps more helpful to gage our day-to-day financial health.

Erin recommended that we use the year-end financial numbers even if we don't have the review from Kern Thompson.

Fund drive update:

2023 Pledge goal: \$1,600,000, Total Given \$1,426,614, 730 pledgers, 704 (+-) actually gave, with January recorded. The Close the Gap added \$59k. February is still an active month, with pledge statements going out that month.

2024 Pledge Goal: \$1,500,000, 671 donors, \$1,300,000 received, beginning reaching out to call those who have not pledged yet. Still shy \$180,000.

Some people have received calls concerning their pledges.

Dev mentioned that there will be regular turnover in any church and new membership is how we increase our budgets.

Budget process update:

Now that we know what the pledges are, the ET is beginning to look at matching expenses with the new income level.

We are still waiting for the ERTC amounts for this year and next. The budgeting process now begins.

A special Finance Committee meeting is scheduled for February 29 at 6:00 PM to begin discussions on next year's budget with the ET. This will be on Zoom.

A presentation to the congregation on next year's budget is scheduled for March 24 after the service.

Discussion ensued about how to explain the shortfall to the congregation and perhaps have an informal ask for a one-time donation. Ed recommended that the Board, ET and staff should be fully behind that.

No closing words

Meeting adjourned at 6:10pm.

Next Meeting: March 12, 2024 at 5:00 PM Pacific Time (Zoom)

(minutes: RR)

| First Unitarian Church of Portland | | | | |
|---|------------------|------------------|------------------|-----------------------------|
| Actual vs. Budget/Pg. 1 of 2 - As of 01/31/2024 - Unaudited | | | | |
| Prepared by Susan Matlack Jones & Associates | | | | |
| | | | | |
| | YTD Actual | Annual Budget | Remaining Budget | Actual % of Budget Realized |
| Revenue: | | | | |
| Pledge Contributions | 818,713 | 1,450,000 | 631,287 | 56% |
| Adjust to Accrual Pledge Contributions | - | - | - | |
| Non-Pledge Contribution | 41,223 | 65,000 | 23,777 | 63% |
| Foundation Gift to the Church | - | 82,000 | 82,000 | 0% |
| Plate Contributions | 37,409 | 45,000 | 7,591 | 83% |
| Program Contributions (charitable) | 11,331 | - | (11,331) | |
| Program Income (non-charitable) | 22,480 | 38,000 | 15,520 | 59% |
| Tenants Rental Income | 201,859 | 364,000 | 162,141 | 55% |
| Deferred Lease Income | - | - | - | |
| Event Rental Income | 9,159 | 25,000 | 15,841 | 37% |
| Merchandise Income | 6,921 | 11,500 | 4,579 | 60% |
| Miscellaneous Income | 850 | - | (850) | |
| Reserve & Fund 49 Income | - | 26,000 | 26,000 | 0% |
| Total Revenue | 1,149,945 | 2,106,500 | 956,555 | 55% |
| Expenses: | | | | |
| Payroll | 902,867 | 1,596,424 | 693,557 | 57% |
| HR, Recruiting & Relocation | 17,743 | 2,200 | (15,542) | 806% |
| Professional & Contract Services | 45,985 | 101,045 | 55,060 | 46% |
| Professional Expenses | 4,109 | 17,000 | 12,891 | 24% |
| Professional Expenses - Sr. Minister | 1,950 | 8,500 | 6,550 | 23% |
| Professional Expenses - Associate Minister | 1,689 | 6,000 | 4,311 | 28% |
| Professional Expenses - Intern | 975 | 2,000 | 1,025 | 49% |
| Guest Ministers, Musicians, & Speakers | 7,650 | 16,500 | 8,850 | 46% |
| Interest Expense | - | - | - | |
| Program Expenses | 15,546 | 102,645 | 87,099 | 15% |
| Retreat/Workshop/Conference Expenses | 27,223 | 24,700 | (2,524) | 110% |
| Event Expense | 3,976 | 5,500 | 1,524 | 72% |
| Parking | 12,365 | 25,450 | 13,085 | 49% |
| Utilities | 54,576 | 92,575 | 37,999 | 59% |
| Custodial Supplies | 3,983 | 12,000 | 8,017 | 33% |
| Web Svcs, Software, Computer Programs | 11,060 | 24,750 | 13,690 | 45% |
| Computers, Furniture & Equipment | 14,045 | 15,800 | 1,755 | 89% |
| Cont'd on next page | | | | |

| First Unitarian Church of Portland | | | | | |
|---|--|------------------|------------------|------------------|-----------------------------|
| Actual vs. Budget/Pg. 2 of 2 - As of 01/31/2024 - Unaudited | | | | | |
| Prepared by Susan Matlack Jones & Associates | | | | | |
| | | | | | |
| | | YTD Actual | Annual Budget | Remaining Budget | Actual % of Budget Realized |
| Equipment Rental/Lease | | 9,740 | 14,400 | 4,660 | 68% |
| Bldg Repairs & Maintenance | | 10,184 | 40,000 | 29,816 | 25% |
| Equip Repairs & Maintenance | | 14 | 6,150 | 6,136 | 0% |
| Landscaping | | - | 1,500 | 1,500 | 0% |
| Outside Printing & Copying | | 8,803 | 14,750 | 5,947 | 60% |
| Postage & Shipping | | 860 | 4,900 | 4,040 | 18% |
| Bank Charges & Merchant Fees | | 8,908 | 19,000 | 10,092 | 47% |
| Cost of Goods Sold | | 644 | - | (644) | |
| Licenses & Fees | | 1,792 | 9,000 | 7,208 | 20% |
| UUA Dues | | 21,000 | 38,500 | 17,500 | 55% |
| Insurance | | 11,760 | 20,500 | 8,740 | 57% |
| Donations/Plate Share | | 8,476 | 1,000 | (7,476) | 848% |
| Uncollectibles | | - | - | - | |
| Miscellaneous Expenses | | 3,803 | 1,000 | (2,803) | 380% |
| Total Expenses | | 1,211,725 | 2,223,789 | 1,012,064 | 54% |
| Transfers | | | | | |
| Transfers from Other Sources | | 1,050 | (117,289) | (118,339) | |
| Transfer to Other Sources | | - | - | - | |
| Total Transfers | | 1,050 | (117,289) | (118,339) | |
| Change in Net Assets - Operating Fund | | (60,730) | (0) | | |
| GAAP Adjustments | | | | | |
| Depreciation Expense | | (163,706) | | | |
| Amortization Expense | | - | | | |
| Interest Income | | 6,150 | | | |
| Gain (Loss) on Investments | | 12,743 | | | |
| Other Fund Revenue | | 1,046 | | | |
| Fund Transfers from Other Sources Offset | | 1,050 | | | |
| Other Fund Expense | | (38,936) | | | |
| Fund Transfers to Other Sources Offset | | (1,050) | | | |
| Reserve & Fund 49 Income | | 77,031 | | | |
| Reserve & Fund 49 Expenses | | (43,531) | | | |
| Change in Net Assets GAAP | | (209,933) | | | |

| First Unitarian Church of Portland | | | |
|---|------------------|------------------|------------------|
| Statement of Financial Position/Pg. 1 of 2 - 01/31/2024 | | | |
| Prepared by Susan Matlack Jones & Associates | | | |
| | 1/31/2024 | 6/30/2023 | Change |
| Assets: | | | |
| Petty Cash | 500 | 500 | - |
| BSB Checking 4673 | 537,530 | 650,599 | (113,068) |
| BSB Checking 5591 | 23,693 | 23,652 | 41 |
| BSB Checking 5601 | 972,123 | 941,822 | 30,300 |
| BSB Checking 5614 | 103,693 | 103,236 | 457 |
| OnPoint | 16,598 | 15,893 | 705 |
| Franklin Investments | 16,079 | 15,800 | 279 |
| Charles Schwab Investments | 187,187 | 173,415 | 13,772 |
| Federated Investments | 9,656 | 9,433 | 223 |
| UBS Investments | - | (0) | 0 |
| Accounts Receivable | - | - | - |
| Pledges Receivable - Operating Pledges | 580,606 | 580,606 | - |
| Pledges Receivable Allowance Uncollectable | (47,000) | (47,000) | - |
| Prepaid Expenses | 19,001 | 10,540 | 8,460 |
| Prepaid Insurance | 3,360 | 5,215 | (1,855) |
| Prepaid Power Purchase Agreement | 20,667 | 20,667 | - |
| Bookstore Inventory | 16,224 | 16,224 | - |
| Land | 613,424 | 613,424 | - |
| Buildings & Improvements | 9,260,889 | 9,260,889 | - |
| Furniture & Equipment | 288,273 | 288,273 | - |
| Accumulated Depreciation | (4,734,975) | (4,571,269) | (163,706) |
| Lease Origination Costs | 15,000 | 15,000 | - |
| Accumulated Amortization | (5,896) | (5,896) | - |
| Total Assets | 7,896,631 | 8,121,023 | (224,392) |
| Liabilities: | | | |
| Accounts Payable | 6,985 | 18,494 | (11,509) |
| Credit Card Payable | - | - | - |
| Accrued Wages | 518 | 0 | 518 |
| Accrued Vacation | 79,169 | 79,169 | - |
| Deferred Lease Revenue | 336,456 | 336,456 | - |
| Oregon Clean Power Note | 19,835 | 23,303 | (3,468) |
| Total Liabilities | 442,963 | 457,422 | (14,459) |
| Net Assets: | | | |
| Net Assets Without Donor Restrictions: | | | |
| Undesignated and Unrestricted Net Assets | 6,119,429 | 6,119,430 | (0) |
| Operating Fund | 71,121 | 288,472 | (217,351) |
| Capital Fund | - | - | - |
| Annual Operating (Contingency) Reserve | 70,750 | 70,750 | - |
| Special Projects Reserve | 11,396 | 13,052 | (1,656) |
| Major Donor Reserve | 190,795 | 190,795 | - |
| Tax Rebate Reserve | 48,935 | 48,935 | - |
| Required Loan Reserve | 30,718 | 30,718 | - |
| Safety Reserve | 140,235 | 140,235 | - |
| Major Repair & Equipment Reserve | 165,855 | 189,935 | (24,080) |
| Rental Income Reserve | 61,736 | 61,736 | - |
| Sabbatical Reserve | 1,000 | 1,000 | - |
| Total Net Assets Without Donor Restrictions | 6,911,970 | 7,155,057 | (243,087) |
| Cont'd. on next page | | | |

| First Unitarian Church of Portland | | | |
|---|------------------|------------------|------------------|
| Statement of Financial Position/Pg. 2 of 2 - 01/31/2024 | | | |
| <i>Prepared by Susan Matlack Jones & Associates</i> | | | |
| | 1/31/2024 | 6/30/2023 | Change |
| Net Assets <u>With Donor Restrictions</u> | | | |
| Commemoration Fund | 12,112 | 11,982 | 130 |
| Chesney-Deale Intern Minister Fund | 76,387 | 75,446 | 940 |
| Hessler-Deale Women in Ministry Fund | 25,892 | 25,399 | 493 |
| Sewell Lecture Series | 170,523 | 156,776 | 13,747 |
| Hollingsworth Anniversary Fund | 21,431 | 15,731 | 5,700 |
| Slegers Music Ministry Fund | 31,804 | 32,599 | (795) |
| Sinkford Scholarship - Inactive | - | - | - |
| Justice Begins at Home Fund | (0) | (0) | (0) |
| Fund 49 - 13 Salmon Shower Project | 22,683 | 13,701 | 8,983 |
| Fund 49 - Adult Programs | 4,672 | 4,672 | - |
| Fund 49 - Alliance | 19,602 | 5,037 | 14,565 |
| Fund 49 - Anti-Racism Curriculum | 720 | 720 | - |
| Fund 49 - Auction | 49,144 | 46,904 | 2,241 |
| Fund 49 - Campus Ministry | 1,266 | 1,266 | - |
| Fund 49 - Congregant Care Fund | 14,309 | 12,548 | 1,761 |
| Fund 49 - Contingency Minister - Disrud | 3,148 | 3,148 | - |
| Fund 49 - Contingency Minister - Miller | 2,020 | 2,020 | - |
| Fund 49 - Executive Team Contingency | 5,108 | 17,300 | (12,193) |
| Fund 49 - Family Ministries | 18,982 | 18,982 | - |
| Fund 49 - Family Ministries - Coming of Age | 3,467 | 3,467 | - |
| Fund 49 - Family Ministries - YRUU | 28,271 | 28,271 | - |
| Fund 49 - Lay Ministry | 5,225 | 225 | 5,000 |
| Fund 49 - Men's Group | 2,003 | 1,588 | 415 |
| Fund 49 - Mosaic Wall Maintenance | 1,421 | 1,421 | - |
| Fund 49 - Music | 10,287 | 12,314 | (2,028) |
| Fund 49 - Quilts of Love | 1,590 | 745 | 845 |
| Fund 49 - Social Justice | 4,127 | 4,127 | - |
| Fund 49 - UU-UNO | 1,477 | 1,447 | 30 |
| Fund 49 - Young Adults | 1,423 | 1,423 | - |
| Idaho Interfaith Fund | 2,605 | 4,105 | (1,500) |
| Employee Retention Tax Credit (ERTC) | - | - | - |
| Signe Lusk Gift Fund | - | 5,180 | (5,180) |
| Total Net Assets With Donor Restrictions | 541,698 | 508,544 | 33,154 |
| Total Net Assets | 7,453,668 | 7,663,601 | (209,933) |
| Total Liabilities and Net Assets | 7,896,631 | 8,121,023 | (224,392) |