

First Unitarian Church

Agenda Board Meeting November 5, 2025 6 – 9 pm

Board (only) Deepening 6:15-7:00 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

Passcode: 398649

Pre-Board discussion:

6:00-7:00 Board Conversation: Plan out this time to cover leadership, strategic planning, annual report, etc.

Board Convenes

7:00 Opening: Reading, Chalice Lighting, Read Covenant (below)

Determine quorum, identify process evaluator, accept agenda, expectations for the meeting

7:10 Introduction and Congregant Comment Time (Roger reads introduction, if necessary)

7:20 Accept October Board Minutes

Reminder: Committee Updates (Roger)

7:25 December Board Meeting: White Elephant

7:30 Policy Based Governance Presentation & Discussion

8:50 Summarize Board Action Items

8:55 Process Evaluation

Closing Reading

9:00 End of meeting

BOARD COVENANT

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.

Process Evaluation Guidelines

- Everyone has a chance to contribute to the conversation in a timely manner, without prejudice.
- We keep an open mind and open heart to new ideas.
- We acknowledge when harm is done and offer an appropriate response.
- As elected representatives, we act in the best interest of the congregation.

Congregant Comment Period Introduction

We hold this time in our meeting to hear the joys and concerns, the hopes, the dreams, and opinions of our congregants as they relate to our church and our actions. We have just read our covenant and want to remind speakers that we are all here together in covenant. Among the things we hold at First Unitarian Church is the inherent worth and dignity of all people.

Keeping this in mind, we would love to hear from you.
Board goals for 2025-2026 year.

Approved at Board meeting 10/8/2025

Strengthen trust within our community with better communications.

Strengthen our affirmation and promotion of the 8th Principle.

Assist the Executive Team to launch and lead a strategic planning process that will build sustainability for the church's future.

Review and update our governance policies and practices to match our current and future realities and needs.

Attend to the Board's fiduciary responsibilities for finances and building maintenance.

Establishment of Advisory Committee on Church Administration

The Board of Trustees and the Senior Minister, Rev. Alison Miller, shall establish an advisory committee for the purpose of assessing the competencies required to manage the administrative affairs of the church. The advisory committee is to recommend to the Board and Executive Team the scope of work and how information will be gathered. At the conclusion of the work, they will prepare a report to guide administrative position descriptions and hiring. The work of the committee entails selecting and determining the scope of work for a management consultant.

This work is called for now by the impending retirement of the church's administrator, Kathryn Estey, and two of the Church's Governing Policies:

Policy 2.2. The Board shall evaluate the Executive Team at such time it is constituted and when it changes personnel to ensure competency to manage the church.

Policy 2.5.1. Every third year, in collaboration with the Executive Team, the Board shall engage an outside consultant to review the management of the church or some aspect of it.

The Moderator of the Board of Trustees and the Senior Minister shall appoint the members of the committee.

**First Unitarian Church of Portland Board of Trustees Meeting Minutes
Wednesday, October 8, 2025**

Board Attendees: Leslie Pohl-Kosbau, Julia Griffiths, Roger Tobin, Linda Craig, Roger Robinson, Saranna Weller-Filz, Harriet Shaklee, Bob Bonner, David Livermore.

ET Attendees: Alison Miller, Tom Disrud, Kathryn Estey.

Board/ET members absent: None.

Non-board/ET attendees: Pierre Provost, online: Josh Reckord, Dave Hoffman.

Process Observer – Leslie Pohl-Kosbau

7:06 pm Chalice Lighting/Reading

Mary Oliver by Harriet

Read Board Covenant

Quorum determination

A quorum is present

Review Agenda

Proposal to add Board Goals to the consent agenda

Congregant Comment Period

No public comments were offered.

7:12 pm Consent Agenda

- Approve September meeting minutes—Last month, Bob made a mistake in announcing the use of the classroom space by NWA. They are using the 1950s section of the Eliot building, not the Main Street building as recorded.

7:16 pm Board Committee Updates

- Communications committee -- The Fall forum will be on November 2nd at noon. Roger is hopeful that all committees will have an update during the forum. There will also be a minister update during the forum. The Communications committee will work on congregant communication regarding the November Board forum.

7:19 pm Finance Report

- There was a motion to accept the non-Board (congregant) members to the finance committee. The congregant members are: Karen Shawcross, Dave Hoffman, Ed McClaran, Jo Ann Foor, and Tony Obst. Leslie moved to accept the motion. Linda seconded. The motion passed unanimously.
- There was a motion circulated from the finance committee regarding a request from Kathryn/Erin to transfer 2024 auction proceeds, currently held in Reserves, to make up for the operating fund deficit. Linda sent an email to the Board with this motion. The motion was approved by the Board via email prior to this meeting.
- Linda gave a summary of our June 30, 2025, financial statement.
- The Finance Committee reviewed the Reserve Accounts and recommended reclassification of 18 Reserve Accounts. There was discussion about reserve accounts that were recommended for reclassification. Linda moved that we move 18 accounts from restricted to unrestricted. Bob seconded. The motion passed unanimously.

Other Board Items

- Harriet will provide sign-up sheets for the Board meeting readings and Board table.
- Kathy Ludlow will be a consultant to the Governance Committee on policies related to the Committee on Right Relations and their work.

7:37 Executive Team Report

From Alison

- Preparation is ongoing for the annual fund drive. November 1st will be a thank you event for pillar supporters. The fund drive kickoff will be Sunday, October 26th and the fund drive will run through November 23rd. Many lay leaders are currently teaming up to lead the pledge drive. We are hoping to have a “Super Duper” Sunday, which will include a meal of soup and other brunch items after the service. Eating together is good for community building. We are thinking about our strengths—last year we raised \$1.4

million, which included a matching grant from a generous donor and the Board match. Our stretch goal for this budget year is \$1.475 million. Strategic planning. We are in the phase where we are contemplating our collective church history. We will be conducting the Strengths, Weaknesses, Opportunities, Threats (SWOT) exercise with the entire congregation. Josh Reckord has been a good strategic planning coach.

- Garrett has announced that he will be staying on as Interim Director of Music through June 2026. The Music Ministry Transition Team (MMTT) has drafted job descriptions and plans on posting the job announcement in the next month or so.
- Regarding religious education, we are experiencing “together time” for about 15 minutes in service every week. We have been hearing positive feedback from both congregants who have children in our program and congregants without children. We have also heard positive feedback about hearing children’s voices during the service.
- Christmas pageant. People are reflecting on how we might tell the story differently in 2025. We didn’t expect this, but we are embracing the exploration.
- RE classes launched this past Sunday. There was a good turnout. Class registration numbers are about where we ended last year. This will be a good place to build from.
- Adult programs. Adult congregants have been longing for adult programs, and there is a lot in the works this year, including adult OWL and Build Your Own Faith.
- We launched the Trans relocation effort this weekend. We are trying to build capacity to support trans folks who are fleeing from other parts of the country and coming to Portland.
- Alison has been present as a witness at the Portland ICE facility. Our presence has been making a difference.
- Roger and Alison have been researching the laws around the Outside In needle exchange program. Based on this review, it appears that no laws are being broken by the needle exchange program.

From Kathryn

- Block security. The church had hoped to piggyback on NWA’s block security. We contacted Portland Patrol (who NWA uses) and have not received any response. We want to start up a nighttime patrol, which the church had for many years, but we let the contract go because the price skyrocketed at that time.
- Budget corrections. With the gap in NWA funding, we are looking into whether staff adjustments can be made. Staffing is already down from reductions over the past few years in many staff departments. We have fewer Sexton needs with the reduction in

NWA and other rentals. We are now working with the Sexton staff to get a recommendation on staff reorganization/reduction.

- HR committee. The HR committee has finished a draft of the handbook. They are trying to arrange a meeting with staff to get the job descriptions up to date. The goal is to get the HR personnel manual finalized very soon.
- Roger T asked about the Right Relations Policy and Process and wanted to know if we were going to have that Policy and other documents on the church website. There was discussion around posting various documents on the church's website; no final decisions or recommendations were made.
- Bob asked about the plan for discussing the budget corrections at the Nov 2 meeting. There will be time for budget update discussions during the forum.

From Roger

- We have a letter of understanding with NWA but not a lease yet. Tony Obst is working with NWA on the lease. As a reminder, the lease will be \$180k, which is down from the \$330k lease last year. The NWA lease is presently month to month. There have been discussions with other potential building users, i.e., SCC, but those negotiations are going to fall through because of scheduling issues. We are planning on working with a commercial realtor to lease the available space.

8:05 pm Info Items and Assignments

- Slack. There was a discussion about the Board's use of the platform. There was discussion around continuing use of the free versus paid version. There was consensus that Slack was successful and that we should continue the free Slack. There was also conversation around the church's electronic documents and file storage platform.
- Roger T is the representative on the Foundation Board along with Bob.
- Annual report. Linda moved that we accept the annual report. Bob seconded. The report was approved unanimously. The final electronic copy will be posted on the Board web page.

8:23 pm Discussions

- The Draft Board goals for 2025-2026 year that were proposed by the Board task force are,
 - Strengthen trust within our community with better communications.
 - Strengthen our affirmation and promotion of the 8th Principle.
 - Assist the Executive Team to launch and lead a strategic planning process that will build sustainability for the church's future.

- Review and update our governance policies and practices to match our current and future realities and needs.
- Attend to the Board’s fiduciary responsibilities for finances and building maintenance.
- Harriet moved to adopt the draft goals. Linda seconded. The motion passed unanimously.
- Drug users task force was covered in the Executive Team report. The task force is being assembled.
- Policy-based governance and how it is practiced in the church (Linda and Alison). There was a meeting with some Board members and Alison a couple of weeks ago. There was discussion around establishing an Advisory Committee on Church Administration. As a result, the following motion was presented to the Board
 - The Board of Trustees and the Senior Minister, Rev. Alison Miller, shall establish an advisory committee for the purpose of assessing the competencies required to manage the administrative affairs of the church. The advisory committee is to recommend to the Board and Executive Team the scope of work and how information will be gathered. At the conclusion of the work, they will prepare a report to guide administrative position descriptions and hiring. The work of the committee entails selecting and determining the scope of work for a management consultant.
 - This work is called for now by the impending retirement of the church’s administrator, Kathryn Estey, and two of the Church’s Governing Policies:
 - Policy 2.2. The Board shall evaluate the Executive Team at such time it is constituted and when it changes personnel to ensure competency to manage the church.
 - Policy 2.5.1. Every third year, in collaboration with the Executive Team, the Board shall engage an outside consultant to review the management of the church or some aspect of it.
 - The Moderator of the Board of Trustees and the Senior Minister shall appoint the members of the committee.
- Linda moved to accept this statement. Bob seconded the motion. The motion passed unanimously.

- There was a motion to accept the Board Terms proposal prepared by David. The proposal is as follows:

Board Terms (starting Fall 2025)

Board Member	Term End Date	Term Serving
1 Leslie Pohl-Kosbau	Jun-26	1st Term
2 Harriet Shaklee	Jun-26	Partial
3 Roger Tobin	Jun-26	Partial
1 Bob Bonner	Jun-27	1st Term
2 Linda Craig	Jun-27	1st Term
3 David Livermore	Jun-27	1st Term
1 Roger Robinson	Jun-28	2nd Term
2 Julia Lee Griffith	Jun-28	2nd Term
3 Saranna Weller-Filz	Jun-28	1st Term

- Harriet moved to accept the proposed Board terms. Julia seconded. The motion passed unanimously.
- We got a little bit of press in The Atlantic. Alison will send the link to the Board.

Meeting Wrap-up

- Process Observations by Leslie. Everyone had a good chance to contribute. Last year, we went around and there was more expectation of getting a chance to speak. People were respectful of each other. Leslie didn't observe any harm, and no one else spoke up about harm. We had the church's interests at heart.
- Closing Words—Harriet

8:58 pm meeting adjourned.

Minutes by David Livermore



<p style="text-align: center;">STRENGTHS</p> <p>What are the <i>internal characteristics</i> that make us MORE effective in our mission?</p> <p>Appeals to people of many backgrounds. Strong Social Justice program and volunteers Flexible building and meeting rooms Gifted clergy Strong capable members Location in the inner city Strong base for stewardship A message of love and justice</p>	<p style="text-align: center;">Opportunities</p> <p>What are the <i>external realities</i> that increase the possibilities for our mission?</p> <p>Social justice attracts people in Portland Social justice needs of our time encourage us to act Downtown churches working together in faith and love</p>
<p style="text-align: center;">WEAKNESSES</p> <p>What are the <i>internal characteristics</i> that make us LESS effective in our mission?</p> <p>Lack of financial resources Aging congregation Lack of diversity Aging main St. sanctuary and office building Location inner city Fear of coming downtown Not seen as welcoming to all lack of trust between congregants and staff; congregants and board</p>	<p style="text-align: center;">Threats</p> <p>What are the <i>external realities</i> that impede our mission?</p> <p>Aging demographics Houselessness an intractable problem in our city Drug use on our streets and people who may appear threatening Growing income inequality Failure to recognize our privilege</p>

Strengths are the qualities, capabilities, and competencies that enable the church to successfully accomplish its mission and vision. They may be tangible or intangible. Strengths may also be those unique characteristics that distinguish the church from other churches in the community. These might include leadership competencies, facilities, equipment, financial resources, spiritual resources, reputation, location, services, worship, programs, etc.

To discern strengths, ask:

- What advantages does our church have over other churches in our area?
- What does our church do better than other churches in our area?
- How are we unique from other churches in our area?
- How does the community perceive our strengths?
- What gifts and skills does our congregation possess?

Weaknesses are the qualities that prevent the church from accomplishing its mission and vision or reaching its full potential. Weaknesses may also be those gaps that place the church at a disadvantage when compared to other churches in the community. These might include factors that don't meet certain standards, staff turnover, governance, location, inefficient systems, ineffective processes, not enough leaders, a lack of spiritual depth, etc.

To discern weaknesses, ask:

- What could we improve?
- How does the community perceive our weaknesses?
- What do other churches in our area do better than us?
- What should we avoid doing?
- What factors cause us to lose members and first-time guests?
- Where are we not following our eight principles/six values?

Opportunities are the conditions inside and outside the church that if exploited would expand and increase the impact of the church's mission and vision. Sources for opportunities might include changes in church or community demographics, new industries, local events, new technology, changes in government, social change, a new campus, new church members, a new pastor or staff member, etc.

To discern opportunities, ask:

- What internal opportunities are we not taking advantage of?
- What external opportunities are we not taking advantage of?
- What impactful trends are you aware of?
- What changes have occurred recently in our church, in our community, in our nation?
- Where do we see God(dess)/love working?

Threats are conditions that arise in the environment that threaten the stability and potentially even the survival of the church. These might include changing internal or external demographics, changing technology, the economy, legislation, safety and security, oppressive debt, large capital needs, aging facilities, unwillingness to change, a sense of member entitlement, spiritual immaturity, etc.

To discern threats, ask:

- What obstacles does our church face?
- What is changing in culture?
- What is changing in our community?
- What is changing in our key metrics?
- Could any of our weaknesses threaten the church?

Attendees: Saranna Weller-Filz, Julia Griffiths

Opening Words - Saranna

Check in

Forum details

- Childcare
 - Julia to make sandwiches.
 - Saranna is contact person.
 - If no children show up, staff can leave by 12:30.
- Saranna reviewed her plan for BLT content at Forum, if questions come up re: second board goal.

Next steps after November's training from Transformation Team

- Board Meeting Visit from TT is Postponed – will discuss finding time for TT presentation – they need 2 hours – at November Board meeting.

What other learning do we want to do with the board this church year?

- Saranna will piggyback on above question at board meeting. Will read 8th principle text as intro.

Are there other groups we should be working with within the church to move the board forward on eighth principle work?

- Julia to write up email summary and send to Saranna for review.

Respectfully submitted,

Julia Griffiths

First Unitarian Governance Committee

Meeting notes October 9, 2025

Attending: Roger Robinson, Roger Tobin, Harriet Shaklee, David Livermore, Leslie Pohl-Kosbau, Linda Craig.

Quick recap (from Zoom companion)

The Governance Committee discussed and agreed on a new meeting time to accommodate Reverend Alison's schedule, while also reviewing updates from recent board meetings including committee appointments and term lengths. The group spent significant time addressing the process for handling congregational petitions, including signature requirements, voting membership criteria, and the need for clear petition wording and impact assessments. They concluded by discussing plans for evaluating church ministries, reviewing governing policies, and supporting the Committee on Right Relations, with various committee members taking on specific roles and responsibilities.

Board Goal...The Board goals adopted at the 10/8/25 Board meeting include the following: Review and update our governance policies and practices to match our current and future realities and needs. Clearly, Governance needs to lead on this goal.... we're working on it.

Task list from meeting:

- Roger Robinson to inform the Committee on Right Relations that Leslie is the appointed board liaison.
- Leslie to email Roger Robinson with the name of the Committee on Right Relations chair.
- Roger T to continue working on the petition policy draft incorporating feedback from the committee.
- Roger T to continue identifying existing policies related to right relations and send the outline to Linda.
- Linda to forward the Governance Committee report on Evaluation policies to the board for information only.
- Roger Robinson to talk to Allison about scheduling a two-hour meeting on policy-based governance.
- Harriet to develop a blueprint for the evaluation of ministries and annual report process by the November meeting.
- Leslie to review Cindy Cumfer's board notes on policy governance from the archives.

- David to gather information on different ways the membership list is used for the policy on congregant use of membership data.
- Linda to check with Julia about how to disseminate John Bishop's exit interview information.
- Linda to ask the ET about where governing policies and bylaws documents reside and how to update them.
- Task leaders are to write a description of skills they would like to have in non-Board Committee members. Send any requests to Linda and she'll forward to Nominating Committee and Communications.

Summary

Meeting Time Scheduling Discussion

The group discussed changing their meeting time to accommodate Reverend Alison's desire to attend Governance meetings. Fridays at 4 pm worked best for all. The group agreed to propose 2nd or 3rd Friday of each month at 4 to Alison. (lsc Note 10/17. Rev. Alison agreed to 2nd Fridays at 4 pm...please note new meeting time.)

Committee Updates

The Board appointed an Advisory Committee to help with describing the work of Church Administration. The Committee is to hire a consultant and develop a scope of work for the contract. This is a big step toward addressing the governing policy on evaluating the competencies of the ET as well as preparing a job description for hiring someone when Kathryn Estey retires.

David completed the Work Plan task of rebalancing board terms. This is the first thing we can cross off our list!

Non-Board members of Committee. Linda reminded us that previous appointments were for one year. Linda suggested that leaders of the tasks on our Work Plan decide if they would like additional expertise to help. If so, they should write a description of the help they are looking for. We can then post that and ask the nominating committee for help in finding potential volunteers.

Petition Process Improvement Discussion

Roger T. led us through a discussion of questions to be answered for the Policy on filing a petition to call a special congregational meeting. Some of these questions are:

Who is a member? Should there be a minimum length of time since the member signed the book? Should there be a minimum pledge? Should electronic signatures be allowed? If not, how can members who can't attend church in person sign? What should be the role of the Board and ET in clarifying Petition language or validating signatures? Should the impact of the proposed change be addressed?

Roger will take input into consideration and bring another draft of the Policy to the November GC meeting.

Annual Report and Evaluation of the Ministries

The report for the year just ended was prepared with the leadership of Harriet, Bob, and Leslie. Harriet will draft a blueprint for compiling the Annual Report and Evaluation in future years. Leslie encouraged continuing to include reports from congregant committees. Harriet said that these should include contact information in future years.

Policy-Based Governance

We decided to request a meeting between the board and the ET to discuss how policy-based governance should work in our church, and that more time will be needed for this discussion...our 6:15 – 7:00 pre-Board meeting time won't be adequate. Roger will ask Alison to help plan a meeting which may involve pre-meeting reading assignments.

Right Relations Policies

Roger T. leads on the task to synchronize Governing Policies and Bylaws with the Charter for the Right Relations Committee. He reported beginning work on identifying the relevant Policies. Linda offered to help. He pointed out that the Board Liaison anticipated by the Right Relations Committee has not been appointed. Leslie volunteered; Roger will appoint Leslie and notify the RR Committee.

Congregant Use of Membership Data

David has begun works on the Policy for Congregate Use of Membership Data, gathering information from various sources about how Membership Data are used now. He expects to have a first draft of a Policy by early 2026.

(Notes by Linda with help of Zoom Companion)

2025-10-14 Communications Committee Meeting Notes

Attendees: David Livermore, Saranna Weller-Filz, Julia Griffiths, Roger Tobin

- Opening Words – Saranna
- Check-in
- Forum Prep
 - Agenda
 - Opening/welcome/chalice lighting - 5 minutes - RR
 - Rev Alison - Congregational Life Update and Budget Priorities and financial update (pledges and expenses) (this is a lot - maybe another speaker shares the love?)
 - Congregational Life Update - 5 minutes
 - Current Finances - 5 minutes
 - Budget Priorities - 15 minutes
 - Stewardship Committee - 5 minutes - Do they want to speak? Who? Maybe? Progress to goal?
 - Foundation Update - 5 minutes - follow up with Ed to assign speaker, get slides if any
 - Annual report / survey results - 10 minutes - Harriet and Bob
 - Your Board and List of Board Goals - 5 minutes - RR
 - Slide 1: Picture of us
 - Slide 2: List of goals
 - Q&A - 15 minutes - RR
 - Closing - RR
 - Future topics (board letter / front steps post)
 - Goals/Committee Reports
 - Board 12-to-9 plan
 - Next steps:
 - Julia share with Alison & RR to confirm topics & timing, then Board
 - Julia - Coordinate slides with topic SMEs and Kathryn
 - Childcare - Saranna will coordinate with Leah, assign food tasks if any
 - Julia - Promotion
 - Reservations with Staff (Eliot Chapel + Equipment) - done
 - Promotion
 - Weekly front steps eNews mentions
 - Rev Alison mention in column?
 - Board “letter” invitation if Rev Alison doesn’t mention
 - Slides 10/26 and 11/2

- Newsletters - Julia send note to program directors to include in their emails
 - RE - Leah
 - SJ - Dana
 - Music - Garret
 - Flyer for Board table - Saranna
 - Child care - Saranna
 - Refine committee goals – set dates
 - Congregant members for committee
 - Laurie Lester - Julia in contact
 - Teri Martin - Julia to follow up - interested or moving on?
 - Board Table - Julia TT Harriet
 - 10/26 - ?
 - 11/30 - Julia
 - 12/28 - ?
 - Oct Comms Plan - Julia
 - Forum promotion
 - Board Letter – continue monthly or change to quarterly?
 - Plan for 9-member board (transition)
 - Board Goals
 - Board Table, 10/26
 - Note-taker candidate - David to follow up with Lucy, forwarded by RR.
 - Church timeline - encourage Board members to add items, use Slack - Saranna

Committee Goals

- Required Tasks:
 - Oversee monthly Board letter to Front Steps
 - Manage Board calendar
 - Manage quarterly Board forums
 -
 - Manage Annual Meeting
 - Manage Board table
- Goals:
 - Create best practice doc for Board communications, including in response to congregant comments at board meetings or email - Review existing docs from Ameena and Theo - discuss in January
 - Work with ET on Google Drive replacement - Pending/tabled

- Manage implementation of Slack - Oct/Nov
 - Training
 - How to share doc for comments/edits
 - Threads
 - Others - ask Board members
 - Explore integration with Google Drive
- Update Board webpages
- Create document showing history of church conflicts to improve transparency and common understanding of church history. - Discuss at Nov meeting - Julia send special invite to whole Board

Board Goals

- Strengthen trust within our community with better communications.
- Strengthen our affirmation and promotion of the 8th Principle.
- Assist the Executive Team to launch and lead a strategic planning process that will build sustainability for the church's future.
- Review and update our governance policies and practices to match our current and future realities and needs.
- Attend to the Board's fiduciary responsibilities for finances and building maintenance.

Respectfully submitted,

Julia Griffiths

First Unitarian Church
Draft Finance Committee Minutes
October 14, 2025, 5 pm

Attending: Bob Bonner, Linda Craig, Roger Robinson, Roger Tobin, Leslie Pohl-Kosbau, Ed McClaran, Karen Shawcross, Dave Hoffman, Tony Obst, Jo Ann Foor, Dev Dion, Kathryn Estey, Erin Tafuri.

1. Welcome, Bob Bonner, Treasurer.
Chalice lighting, poem from Kahlil Gibran, "On Buying and Selling"
2. Approval of September Finance Committee Minutes.

3. Discussion of building repairs.

Two major repairs are slated for the next month. HVAC Controller (est. \$85K) and Roof (est \$40K). Policies call for Finance Committee to approve, and then Board must approve because expenditures over \$10K. Kathryn will send the draft contracts to be reviewed by a Task Force for the Finance Committee (Bob, Dave, Joel Reitz, Jason) and then an email vote will be requested so that these items can go on the Nov 5 Board agenda. Money is to come from Major Repairs Reserve. Note that we'll probably need \$40K per year for the roof for the next few years.

4. Proposed changes in budget. Because we'll be receiving \$180K from Northwest Academy when \$355K was budgeted, and we had budgeted breakeven for the year, we'll have a loss of \$175K this year unless other renters can be found. This loss may be offset somewhat by some small budget cuts or by revenue that exceeds budget. The expected change in budget will be refined by the ET and explained to the congregation at the November 2 Forum.

Note that the loss of rental, declining membership, and aging buildings are problems that will affect the church's finances for years to come. Building rental, encouraging growth in membership and stewardship, and real estate potential are opportunities to address the negative trends.

5. Review of 7/31/25 and 8/31/25 draft financial statements. –Erin

Because the 8/31 FSs show two months activity, we did not look at the 7/31 statements. Pledge income for the two months is 12% of the annual budget when two months, evenly spread, should result in 17% of annual budget. Erin pointed out that July and August are usually slower months and that the last quarter of the year should be better. There may be opportunities to encourage higher collections.

The Statement of Activities shows a loss of \$85K for the two months ending August 31, 2025, compared to loss of \$77 for the two months in the prior year.

6. Cash management and CDARS at Beneficial. The August financial statements show that we are holding \$700K in checking accounts at the end of the month. More interest could be earned if we were moving cash into CDs and the ICS money market account when it is not immediately needed. Bob and Linda said that they would like to help with cash management if they could have permission to view the Beneficial accounts. Kathryn said that she would set up viewing permissions for Bob and Linda, and that she and Erin would look to moving money that is not anticipated to be needed in the next month into CDs.

7. Stewardship Committee. The Annual Fund Drive (AFD) goal is \$1.475 million. We discussed various ways to increase giving. This year will be challenging because last year's goal of \$1.4 million was made when a generous congregant initiated a matching campaign with a gift of \$30 K. That was matched by the

Board, and then the Congregation matched the \$60 K. We haven't yet determined whether donors to the match last year will be willing to give as much this year. Messages to encourage giving might be more appropriate coming from congregants rather than the staff—we are responsible for supporting the church we love.

8. Buildings and grounds. Karen reported that she had contacted the architect and that files from remodel plans were sent. Bob thinks that the files don't give us what we need for planning maintenance and repair. Karen said she would see if she could locate any reports from subcontractors.

9. Agenda for the Nov 2 Forum. Julia Griffiths is responsible for the agenda for the Forum. Each Committee is to present. Budget priorities will be led by Rev Alison. Other Finance information to include 6/30/25 financial results, budget revisions due to NWA lease reduction, and expenditures related to building repair and maintenance. We also discussed reporting by the Stewardship Committee (Dave) and the Foundation (Dev).

10. Description of tabs on SMJ financial reports. Linda sent a description of the tabs on SMJ's financial reporting to the committee. She invites questions.

Continued next page

Future work:

1. New Reserve account documentation for ERTC money Jo Ann has a format for this documentation which she will send to Kathryn.
2. Task Force: Document Reserve accounts. Erin mentioned that there is a binder at church with documentation on the Reserve Accounts. Jo Ann will look at that.
3. Info: Advisory committee on Competencies Needed for Church Administration has been established by the Board and ET.
4. Task Force: Improving financial reporting. Longer term project, led by Jo Ann, to plan some dashboards or other abbreviated ways to get financial information at a glance for Board and congregants.

Meeting adjourned 6:45 pm.

Notes by Linda

First Unitarian Church of Portland					
PRELIMINARY Actual vs. Budget / pg. 1 of 2 / as of 09.30.2025					
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>					
		YTD Actual	Annual Budget	Remaining Budget	% of Budget Realized Expected: 25%
Revenue:					
	Pledge Contributions	246,045	1,450,000	1,203,955	17%
	Non-Pledge Contribution	14,088	75,000	60,912	19%
	Foundation Gift to the Church	-	100,000	100,000	0%
	Plate Contributions	16,223	68,000	51,777	24%
	Program Contributions (charitable)	1,725	13,000	11,275	13%
	Program Income (non-charitable)	1,035	3,500	2,465	30%
	Tenants Rental Income	49,106	355,000	305,894	14%
	Deferred Lease Income	-	-	-	
	Event Rental Income	4,618	15,000	10,382	31%
	Interest Income	9,478	25,000	15,522	38%
	Merchandise Income	5,499	10,000	4,501	55%
	Miscellaneous Income	-	-	-	
	Reserve & Fund 49 Income	-	-	-	
	Total Revenue	347,817	2,114,500	1,766,683	16%
Expenses:					
	Payroll	342,471	1,520,205	1,177,734	23%
	HR Expenses	3,743	25,500	21,757	15%
	Professional & Contract Services	18,079	118,500	100,421	15%
	Professional Expenses	1,989	13,750	11,761	14%
	Professional Expenses - Sr. Minister	1,029	8,500	7,471	12%
	Professional Expenses - Associate Minister	1,376	6,000	4,624	23%
	Professional Expenses - Intern	-	-	-	
	Guest Ministers, Musicians, & Speakers	2,050	11,700	9,650	18%
	Interest Expense	-	-	-	
	Program or Office Expense	2,251	61,795	59,544	4%
	Retreat/Workshop/Conference Expenses	740	13,500	12,760	5%
	Event Expense	1,651	14,500	12,849	11%
	Parking	6,332	26,300	19,968	24%
	Utilities	17,401	123,050	105,649	14%
	Custodial Supplies	2,030	10,000	7,970	20%
	Software/Web/Comp. Program	5,452	33,000	27,548	17%
	Computers, Furniture & Equipment	126	15,100	14,974	1%
(Cont'd on next page)					

First Unitarian Church of Portland					
PRELIMINARY Actual vs. Budget / pg. 2 of 2 / as of 09.30.2025					
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>					
		YTD Actual	Annual Budget	Remaining Budget	% of Budget Realized Expected: 25%
	Equipment Rental/Lease	3,934	18,300	14,366	21%
	Bldg Repairs & Maintenance	1,873	40,000	38,127	5%
	Equip Repairs & Maintenance	698	6,150	5,452	11%
	Landscaping	-	1,500	1,500	0%
	Outside Printing & Copying	1,338	13,150	11,812	10%
	Postage & Shipping	486	7,800	7,314	6%
	Bank Charges & Merchant Fees	2,642	15,000	12,358	18%
	Cost of Goods Sold	1,640	3,500	1,860	47%
	Licenses & Fees	197	6,000	5,803	3%
	UUA Dues	9,625	38,500	28,875	25%
	Insurance	-	50,000	50,000	0%
	Credit Card Rebates	(180)	-	180	
	Donations/Plate Share	4,864	32,200	27,336	15%
	Miscellaneous Expenses	-	1,000	1,000	0%
	Total Expenses	433,836	2,234,500	1,800,664	19%
	Transfers				
	Transfers from Other Sources	32,212	(120,000)	(152,212)	
	Transfer to Other Sources	-	-	-	
	Total Transfers	32,212	(120,000)	(152,212)	
	Change in Net Assets - Operating Fund	(53,807)	(0)		
	GAAP Adjustments				
	Depreciation Expense	(67,713)			
	Amortization Expense	0			
	Adjustment to Accrual Pledge Contributions	0			
	Uncollectibles	0			
	Gain (Loss) on Investments	11,694			
	Other Fund Revenue	(25,486)			
	Fund Transfers from Other Sources Offset	33,212			
	Other Fund Expense	(94)			
	Fund Transfers to Other Sources Offset	(33,212)			
	Reserve & Fund 49 Income	10,500			
	Reserve & Fund 49 Expenses	(7,042)			
	Change in Net Assets GAAP	(131,948)			

First Unitarian Church of Portland				
PRELIMINARY Statement of Financial Position as of 09.30.2025 / pg. 1 of 3				
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>				
		9/30/2025	6/30/2025	Change
Assets:				
Petty Cash		500	500	-
BSB Checking 4673		605,218	752,711	(147,493)
BSB Checking 5591		23,991	23,945	45
BSB Checking 5601		33,577	22,591	10,986
BSB Checking 5614		104,997	104,798	198
OnPoint		18,613	18,310	302
CDARS		921,974	913,526	8,448
ICS Money Market 601		120,994	120,614	381
Franklin Investments		16,679	16,374	306
Charles Schwab Investments		230,225	217,581	12,644
Federated Investments		9,849	9,698	152
UBS Investments		-	0	(0)
Accounts Receivable		1,497	3,651	(2,154)
Pledges Receivable - Operating Pledges		515,849	515,849	-
Pledges Receivable Allowance Uncollectable		(75,000)	(75,000)	-
Prepaid Expenses		12,532	13,206	(673)
Prepaid Insurance		-	0	(0)
Prepaid Power Purchase Agreement		15,500	15,500	-
Bookstore Inventory		10,847	10,847	-
Land		613,424	613,424	-
Buildings & Improvements		9,241,993	9,241,993	-
Furniture & Equipment		288,273	288,273	-
Accumulated Depreciation		(5,173,060)	(5,105,347)	(67,713)
Lease Origination Costs		15,000	15,000	-
Accumulated Amortization		(6,646)	(6,646)	-
Total Assets		7,546,827	7,731,399	(184,572)
Liabilities:				
Accounts Payable		3,437	37,462	(34,025)
Credit Card Payable		-	15,658	(15,658)
Accrued Wages		1,276	4,230	(2,954)
Accrued Vacation		84,825	84,825	-
Deferred Lease Revenue		319,945	319,932	14
Oregon Clean Power Note		17,688	17,688	-
Total Liabilities		427,171	479,795	(52,624)
(Cont'd on next page)				

First Unitarian Church of Portland				
PRELIMINARY Statement of Financial Position as of 09.30.2025 / pg. 2 of 3				
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>				
		9/30/2025	6/30/2025	Change
Net Assets:				
Net Assets Without Donor Restrictions:				
Undesignated and Unrestricted Net Assets		6,119,429	6,119,429	-
Operating Fund		(419,816)	(298,754)	(121,063)
Annual Operating (Contingency) Reserve*		49,473	43,887	5,586
Safety Reserve*		140,235	140,235	-
Major Repair & Equipment Reserve*		165,855	165,855	-
Rental Income Reserve		-	-	-
Sabbatical Reserve		-	1,000	(1,000)
Major Donor Reserve		163,440	163,440	-
Commemoration Fund		-	12,212	(12,212)
Sewell Lecture Series		223,093	210,851	12,242
Fund 49 - Adult Programs Scholarships		4,672	4,672	-
Fund 49 - Anti-Racism Curriculum		720	720	-
Fund 49 - Auction		61,549	60,826	722
Fund 49 - Campus Ministry		1,266	1,266	-
Fund 49 - Contingency Minister - Disrud		2,598	2,598	-
Fund 49 - Contingency Minister - Miller		3,020	2,020	1,000
Fund 49 - Executive Team Contingency		1	1	-
Fund 49 - Family Ministries		19,711	19,711	-
Fund 49 - Family Ministries - Coming of Age		3,467	3,467	-
Fund 49 - Family Ministries - YRUU		36,626	36,626	-
Fund 49 - Lay Ministry		910	910	-
Fund 49 - Men's Group		2,108	2,108	-
Fund 49 - Social Justice		4,127	4,127	-
(Cont'd on next page)				

First Unitarian Church of Portland				
PRELIMINARY Statement of Financial Position as of 09.30.2025 / pg. 3 of 3				
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>				
		9/30/2025	6/30/2025	Change
Fund 49 - UU-UNO		1,477	1,477	-
Fund 49 - Young Adults		1,923	1,923	-
Idaho Interfaith Fund		0	0	0
Employee Retention Tax Credit (ERTC)		336,047	336,047	-
Total Net Assets Without Donor Restrictions		6,921,931	7,036,654	(114,723)
Net Assets With Donor Restrictions:				
Chesney-Deale Intern Minister Fund		39,344	38,275	1,068
Hessler-Deale Women in Ministry Fund		16,960	16,770	190
Hollingsworth Anniversary Fund - G.A.		21,712	21,412	300
Slegers Music Ministry Fund		30,817	30,817	-
Fund 49 - 13 Shower Project		46,428	69,293	(22,865)
Fund 49 - Alliance		7,392	2,913	4,479
Fund 49 - Congregant Care		18,565	18,565	-
Fund 49 - Mosaic Wall Maintenance		1,421	1,421	-
Fund 49 - Music		14,125	14,125	-
Fund 49 - Quilts of Love		961	1,358	(397)
Total Net Assets With Donor Restrictions		197,725	214,950	(17,225)
Total Net Assets		7,119,656	7,251,604	(131,948)
Total Liabilities and Net Assets		7,546,827	7,731,399	(184,572)

First Unitarian Church of Portland				
PRELIMINARY Statement of Financial Position - Summary as of 09.30.2025				
<i>Prepared by Susan Matlack Jones & Associates (unaudited)</i>				
		9/30/2025	6/30/2025	Change
Assets:				
	Cash and Cash Equivalents	907,889	1,043,470	(135,581)
	Investments	1,178,728	1,157,179	21,549
	Receivables	442,346	444,500	(2,154)
	Prepaid Expenses	38,879	39,553	(673)
	Total Current Assets	2,567,842	2,684,702	(116,859)
	Fixed Assets	4,978,984	5,046,697	(67,713)
	Total Assets	7,546,827	7,731,399	(184,572)
Liabilities:				
	Accounts Payable	3,437	53,120	(49,684)
	Accrued Wages & Vacation	86,101	89,055	(2,954)
	Total Current Liabilities	89,538	142,175	(52,638)
	Deferred Lease Revenue	319,945	319,932	14
	Oregon Clean Power Note	17,688	17,688	-
	Total Liabilities	427,171	479,795	(52,624)
Net Assets:				
	Total Net Assets Without Donor Restrictions	6,921,931	7,036,654	(114,723)
	Total Net Assets With Donor Restrictions	197,725	214,950	(17,225)
	Total Net Assets	7,119,656	7,251,604	(131,948)
	Total Liabilities and Net Assets	7,546,827	7,731,399	(184,572)