First Unitarian Church of Portland
Board Packet for November 2026

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Agenda

Board Meeting November 4, 2026 6 – 9 pm

To Join on-line:
www.tinyurl.com/1stU-BoardMeeting
Dial In Option: 1-669-900-6833 (use meeting ID 829 3022 3125)

Board (only) 6:00-7:00 pm
Board Meeting – 7:00-9:00 pm

Pre-Board Meeting:
6:00-6:10 Gathering and centering
Check-ins
6:10-6:50 8th Principle
6:50-7:00 Break

Board Convenes
7:00 Opening: Reading, Chalice Lighting, Read Covenant (below)
Determine quorum, identify process evaluator, accept agenda

7:10 Consent agenda:

7:12 Introduction and congregant comment time (Roger R reads introduction if necessary)

7:22 Discussing open board position

7:35 Board committee reports: questions and/or action items from reports

- Strategic Planning November board participation (Mission action group)
- CRR board liaison
- UBS account document & Reviewed financial statement for FY2025/6 (Finance Committee)
- Rework Covenant & Xmas party planning BLT
- Governance Comm report

8:00 Break

8:10 ET report

8:25 Set agenda for future board meeting and future board meetings:
- 6:00-7:00 and/or Board conversation time: (Taken from the retreat)
1. Families
2. Financial stability, literacy, and mission alignment
3. Building trust
4. Who are we to become?
5. 8th principle

6. The Block
7. Downtown - beyond our walls

- January: Committee on Right Relations

8:50 Process Observer

8:55 Closing Reading

9:00 Adjournment

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.

The 8th Principle

"We, the member congregations of the Unitarian Universalist Association, covenant to affirm and promote: journeying toward spiritual wholeness by working to build a diverse multicultural Beloved Community by our actions that accountably dismantle racism and other oppressions in ourselves and our institutions."

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

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

Board Goals 2026-2027

Sustainable budget: Plan with staff a mission-based, break-even budget. The year's expenses will be mission driven, and they will be less than or equal to the year's receipts.
Assigned to Finance Committee

Strategic planning: In partnership with the Senior Minister and with participation from a cross-section of the congregation, develop a 5-year vision for the congregation that is congruent and constructive to the church mission; aligned with who we are now; broadly and inclusively socialized and endorsed; vetted for feasibility and backed up by initial planning.
Assigned to Board Sub-committee on Strategic Planning

8th Principle: Incorporate implementing the 8th Principle into the mission and goals of the church.
Assigned to: _____

Advance governance model: Reshape church governance with clear and accountable delegation of ministry to the Senior Minister. Use Hotchkiss' "hoped-for results" as a guide:

- A Board that articulates mission and vision, evaluates results, and ensures responsible stewardship of resources.
- Ministry leaders, paid and unpaid, who create effective programs with the support of a structure that delegates authority and requires accountability.
- Members and others who enjoy many opportunities to learn and grow and serve in an atmosphere of trust and creativity where structure, goals, and purposes are clear.

Assigned to: Governance Committee

Future Orientation: Reshape Board work to emphasize future-oriented governance.
Assigned to: Moderator and Vice Moderator

Board Calendar for 2026 - 2027.

Board Calendar, 2026-2027

September
- Finalize goals
- Strategic Pl Kickoff
- Set date year-end mtg
- Miller report due

October
- SP: Planning Summits
- SPComms: Fall Forum promo
- AFD Kick-off, B pledge early
- Fall Forum: Budget Priorities, St Planning Info, Board Year-end Report on Goals 2025-2026 and 2026-2027
- 6-7 topic: Building Trust, Linda and Alison.
- Generative: Stewardship, DLeslie & Rev Alison

November
- AFD Wrap-up, calls
- SP: Action Groups Formation
- SPComms: Announce & recruit action groups
- 6-7 topic:
- Generative:

December
- SP: Action Groups Meet
- SPComms: Learnings from summits
- DLeslie report due
- Holiday Party
- 6-7 topic:
- Generative:

January
- SP: Action Groups Meet
- SPComms: Update from Board Mission Action Grp
- Cong Survey Prep
- Winter Forum: topics & format?
- 6-7 topic:
- Generative: Check in on Goals progress

February
- SP: Action Group Reports given to Steering Committee
- SPComms: What it means that reports were handed off
- Draft budget due
- 6-7 topic:
- Generative:

SP = Strategic Planning. AFD = Annual Fund Drive.

Board Calendar, 2026-2027

March
- Spring Forum: Budget Preview, SP update(?)
- NomComm submits slate
- SP: Steering Committee builds integrated 5-yr plan
- SPComms:
- B: Checkin on Goals progress
- 6-7 topic:
- Generative:

April
- Vote on Budget
- Vote on Bylaws Changes (if any)
- Ballots mailed
- SP: Steering Comm releases 5-year plan
- SPComms: Preview plan
- 6-7 topic:
- Generative:

May
- Year-end meeting: Ballots, Year-end Report, Present 5-year plan
- Cong ballots counted
- B: Goals Finalized
- 6-7 topic:
- Generative:

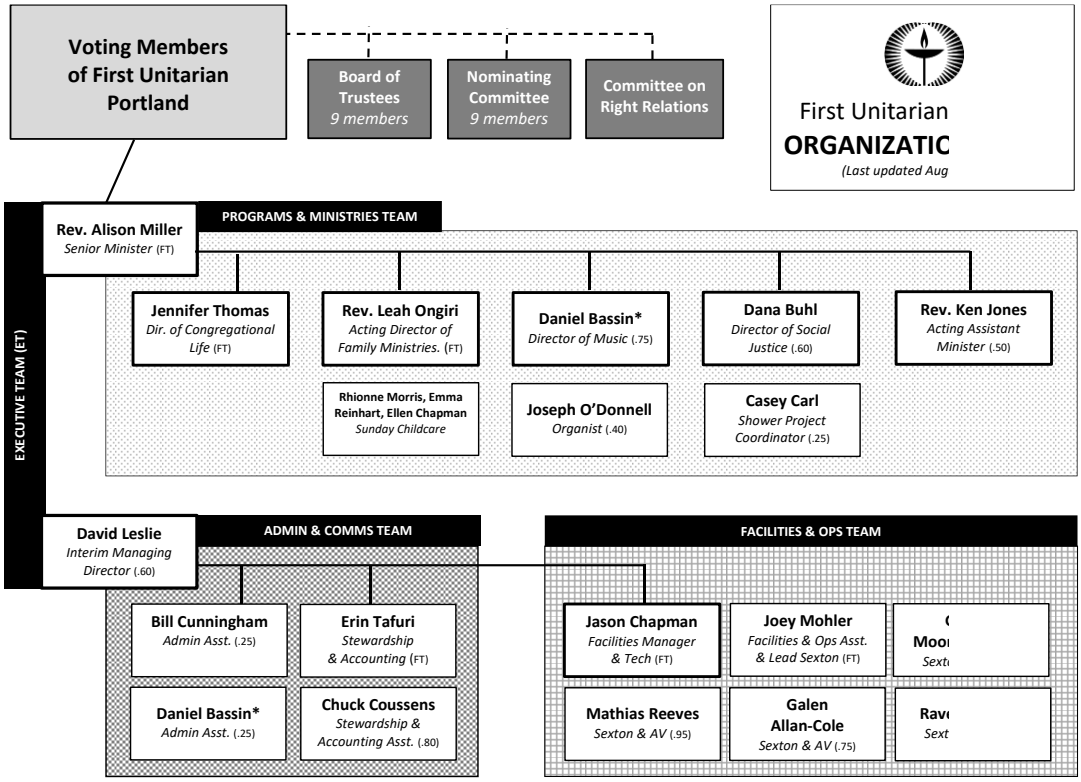
Possible topics for 6-7 hour or Generative Conversations:

1. Right relations committee relationship with board
2. Organizer for readings & process observer
3. Approve Strategic Planning committee
4. Supporting the AFD
5. Board committees chartering
6. Board support for Strategy Committee
7. Board goals
8. Nominating Comm
9. Leadership

Roles Sign Up for Board Meetings 2026-2027

Date	Readings	Process Ob.	Board Letter
10/7	Saranna	Tony	
11/4	Tony	Linda	Roger
12/2	Laura	Saranna	Julia
1/6	Linda	Laura	David
2/3	Roger T	Tony	Laura
3/3	Tony	David	Roger
4/7	Saranna	Tony	Linda
5/5	Tony	Roger T	Saranna
6/2	Julia	Julia	Roger

Organizational Chart



Previous Board Minutes

October 7, 2026

1. Attendance

Board Members Present:

Roger Robinson, Moderator
Julia Griffiths, Vice Moderator
David Livermore, Treasurer (On-line)
Roger Tobin, Secretary
Linda Craig, Member
Saranna Weller-Filz, Member
Anthony Obst, Member

Absent:

Laura McKinney, Member

Executive Team Present

Rev. Alison Miller, Senior Minister
David Leslie, Interim Executive Director

Guests attending in person:
Jen Thomas

Guests attending online: Josh Reckford, Randy Russell

Note Taker: Barbara Morrison

Process Observer: Tony Obst

2. Opening

- The meeting was called to order by Roger Robinson at 7:05 PM.
- The chalice was lit and the Board Covenant read.
- The Opening reading was “Instructions for the Journey” by Pat Schneider.
- Quorum was declared achieved with 7 board members present.
- The agenda for the meeting was accepted without changes.

3. Consent Agenda.

- Accept September board minutes.

- Accept Ken Jones's housing allowance.
- Approve Strategic Planning Committee Charter.

4. Congregant Comments.

There were no congregants present who asked to make comments to the board.

5. Board Conversation.

Discussion leaders: David Leslie, Jen Thomas, Rev. Alison Miller

•Stewardship and AFD
- There was good discussion regarding the Annual Fund Drive (AFD) that is kicking off.
- A testimonial video is being made for release around the 18th,
- It was recommended that the board (re)familiarize themselves with "how to support campaigns" in Hotchkiss, pages 108-109 and 152-154.
- Discussion and discernment regarding a permanent Stewardship committee will continue.

•Board opening
- Bob Bonner has resigned from the board due to time demands in caring for his wife.
- The Nominating committee will be contacted to see if they have any candidates.
- Board members are invited to suggest possible candidates.
- No timeframe for replacements was suggested or decided.
- Will be discussed next month.

•Covenant review
- Roger Tobin suggested that the Board covenant be reviewed and potentially updated.
- Perhaps the number of points in it should match the number of board members (again)
- Roger Tobin will lead this effort, and Tony and Saranna will assist.

•Upcoming forum
- Slides are in preparation for the 11th.

•Strategic Planning:
- Summits will take place on October 16-17, and 23-24. The point is to yield 4 to 6 goals.
- Action Planning will take place in November through January, deriving an action plan for each goal.
- February through March, the Steering Committee will then take the goals and action plans to create an overall strategic plan.
- We need to consider how any discomfort amongst the congregation with the process and the results will be recognized and addressed.
- We still need a better understanding of the "swim lanes" and who / what is in each one.

•Board Committees
- Each committee needs to have a goal / chartering statement.

- We need to enumerate them and ensure that permanent ones are called out in our guiding documents.
- Possibly Governance should be renamed.
- Roles of committee members need to be determined and documented. David Leslie indicated that he would review and help out on review.
- We may need to look at the By-Laws and Policies to clear up (and simplify) the concept.
- (as part of a planned review, we should look at simplification of the structure)
- We should establish qualifications for non-board members (i.e., congregants) to serve on Board committees.

•Committees in general
- We should identify all the various teams, committees, etc. that are floating around the church.
- Roger T. will work with Rev. Alison to enumerate a list of groups we know about and where they report as of now.
- We should know what they are charged with , to whom they are accountable.
- Ideally, they should be reviewed biannually.

•Right Relations
- We would like a progress report and suggest that they report to us once every six months.
- This will be discussed at the BOC.

6. ET Report

•Rev. Alison:
- Concentrating on AFD.
- Working on some transitions of personnel.
- Looking forward to starting interviews January 1 unless we extend the interim minister.
- Looking at a potential intern minister.

•David Leslie:
- Has circulated his report.
- Looking at the organizational chart.
- Learning from others – are we committed to being a downtown church?
- Using contractors selectively.
- Hiring an assistant for Alison – help her be more effective.
- Looking at liability insurance closely.
- Reviewing employee manual.
- New computer platform is in his hopper.
- What is the best pathway when problems arise? How to keep or lead back to the church.

7. Reports.

- We did not discuss any other specific committee reports.

8. Process Observer report.

- Everyone who wanted to contribute did.
- Open minds and hearts were seen.
- No harm occurred
- The board acted in best interests of the congregation.

9. Closing

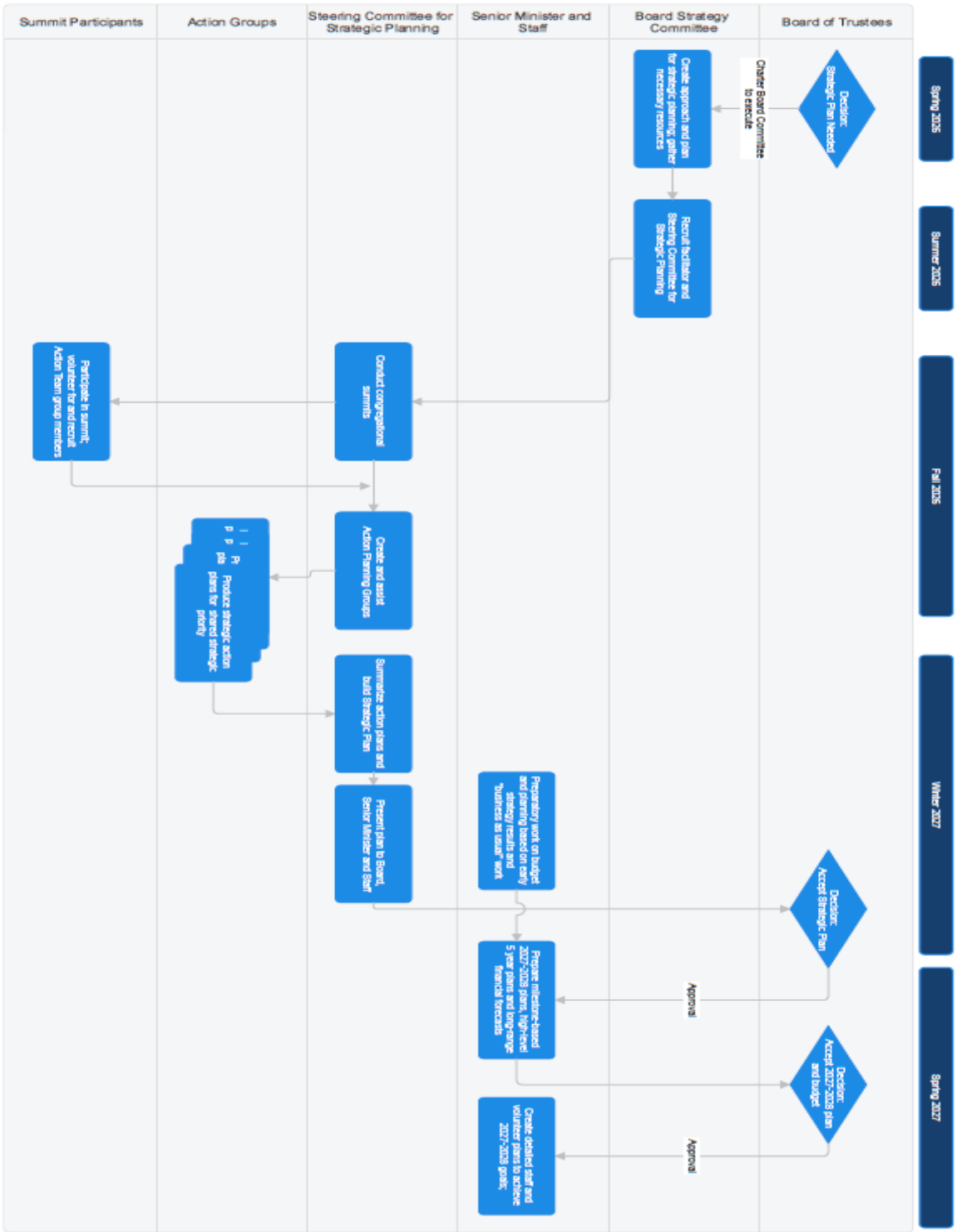
The regular meeting was adjourned at 9:05.

Consent Agenda.

- Accept October board minutes.
- Acceptance of Finance Committee Approval of the 6/30/26 Reviewed Financial Statements pending edits and subsequent review by Committee members
- Appointment of Saranna as Board Liaison to the CRR

Strategy Committee report

Swim Lanes for the Strategic Planning Efforts



Board Report: Board Strategy Committee

Date: 23-Sep-2026 ****** **NO REPORT WAS SUBMITTED FOR OCTOBER *****

Period: September 2026

Members: Roger Robinson (chair), Alison Miller, Josh Reckord, Laura McKinney, Jen Thomas, Julia Griffiths

Board Actions Requested

- Review of and requested approval of the charter for this committee. (see next section).

Results from September

The board had the following milestones for September 2026. We have marked some as complete and some remain to be done.

Committee readiness.

- Committee chartering with Board (Chair) Revisions requested at September board meeting. New version reviewed by committee. Approval request for approval should happen at the October board meeting.

Communication readiness. (Communication Lead)

1. Messaging and communication planning. This is underway with Julia, Alison, and Jen.

Strategic planning preparation with Larry Peers. Alison is the lead coordinator for this work.

2. Recruitment of steering committee members and training session (scheduled August 28-29). (Senior minister)
3. Board attends Larry Peers training session and schedules participation at one of the summits in October. (Chair)
4. Communication about the process goes out to the congregation. Draft work plan for the year to achieve the results outlined in the charter. (Laura) *Discussed at the September committee meeting. Basic agreement on timeline. High-level view attached for the board.*

Results planned for October/November

- Lead/participate in the Action Team to plan work on the mission statement based on emerging vision from strategic planning. Likely this will just identify gaps between our current mission and what was discovered during strategic conversations. This action team will develop a follow-on plan to move any mission changes through a congregational process, which may reach into the following program year.
- Hold check-in meeting on strategy progress. This committee will hold a meeting in November as a check-in. The committee's work really restarts in February after the Steering Committee for Strategic Planning wraps up.

Yearly results

Not all work products are being done by this committee! However, the committee is working to ensure that the accountabilities, milestones, and measurements are clear for each of these.

- 5 Year Vision: Congruent and constructive to the church mission; aligned with who we are now; broadly and inclusively socialized and endorsed; vetted for feasibility and backed up by initial planning. This effort may entail refining the mission statement.
- Plans: Detailed 1-2 year plans; high level 3-5 year plans. All plans have specific results and enough validation to show feasibility and the way forward. Plans commence for the 2027-2028 program year.
- Yearly Strategic Review Readiness: Definition and training for ongoing strategy implementation to ensure success.
- Strategic Metrics: Leading indicators that assess the viability of both the strategic approach and the effectiveness of implementation.
- Strengthened Community: The relationships and the cohesiveness of the community are energized by the process. They can see a reflection of themselves and see a point of connection within the community. Sparks a collection of open groups that expand opportunities to share and receive spiritual gifts.

Issues, concerns, and risks

We believe that we have mitigated the following issues. We will continue to monitor.

- Inclusion. Since the strategic planning process will consist of many collaborating groups, and the membership of each of those groups is limited, how do we ensure that the congregation is able to see their influence on strategy?
  Mitigation: Holding two summits to maximize participation. Selecting steering committee members that represent different constituencies among the congregation. Involving a broader set of people in the action team planning. Communicating opportunities in a timely manner to all. Asking Larry Peers about this during our session in August.
- Focus. How do we balance satisfying the many voices over selecting and prioritizing feasible goals?
  Mitigation: Asking Larry Peers about this during our session in August. Relying on action teams to execute against the priorities.
- Relationship to mission. Since our mission has not been revised for 30 years, how will we ensure that our planning is targeted to our mission?
  Mitigation: Following Larry Peer's guidance, a mission/vision action team will start its work during strategic planning. It is not necessary, and perhaps not desirable at this point, to *start* with mission, but it is critical to ensure that mission is renewed *during* the process.

Strategy Committee charter

Charter: 2026-2027 Strategic Planning Committee

The intent of this charter is to align board and committee expectations about the scope and approach for this committee's work.

While this committee works for the board, the process it facilitates will belong to all stakeholders. That means that the committee may adjust how it works to meet varying needs, while remaining focused on producing the final results for the board.

Results

- 5 Year Vision: Congruent and constructive to the church mission; aligned with who we are now; broadly and inclusively socialized and endorsed; vetted for feasibility and backed up by initial planning. This effort may entail refining the mission statement.
- Plans: Detailed 1-2 year plans; high level 3-5 year plans. All plans have specific results and enough validation to show feasibility and the way forward. Plans commence for the 2027-2028 program year.
- Yearly Strategic Review Readiness: Definition and training for ongoing strategy implementation to ensure success.
- Strategic Metrics: Leading indicators that assess the viability of both the strategic approach and the effectiveness of implementation.
- Strengthened Community: The relationships and the cohesiveness of the community are energized by the process. They can see a reflection of themselves and see a point of connection within the community. Sparks a collection of open groups that expand opportunities to share and receive spiritual gifts.

Stakeholders
The following groups will be affected by or affect our vision:

- Church mission.
- Congregation.
- Staff.
- Board.
- Partners
- Community.

Approach
This committee will utilize the expertise of an external facilitator to structure the process of strategy development.

Specifically, the facilitator has recommended establishing a Strategic Steering Committee to lead the strategy development process. This committee should be constructed to reflect the varying constituencies and perspectives of the congregation. The Board Strategy Committee is accountable that this Steering Committee is established and underway and will then delegate to them the specific strategy work.

The committee should act as an overall coordinating, planning, and reporting function for the Board, ensuring that the work of the Steering Committee, staff, and Board are mutually constructive and connected to meet the results listed above.

Committee Membership
The committee needs to ensure connection with the stakeholder groups for influence and advocacy. Members should complement each other's contributions, all of which should build a strong team.

Committee should consist of a cross–section of the community. Use matrix of skill sets and demographics. (Don't have to have been in the church forever… use peers to make the recruiting case within the network.)

Each of these participants may coordinate groups of volunteers or request staff assistance to help produce their results.

Chair
- Work of the *committee* is organized, productive, focused, consistent with principles of good teamwork;
- Skilled volunteers to support planning are available to help;
- Relationship links to church partners and the community are healthy and available to the team and Steering Committee;
- Progress is assessed and the Board is informed.

Collaboration Lead
- Work is planned and coordinated across both Board, church operations, and ministry. A project plan is in place that integrates best practices;
- All contributors are aware of planning activities in order to coordinate effectively and make shared decisions;
- Reconciliations necessary to make strategic choices are facilitated;
- Work with a hired facilitator is effectively integrated into the plan.

Senior Minister/Chief of Staff
- Strategic and 1-2 year specific plans for specific areas and initiatives, developed by teams of volunteers and staff, covering all aspects of ministry and church operations;
- Long-term needs for building use, financial support, and other board-level considerations are outlined. It is understood that these needs and the plans for addressing them will take place over the next 2-3 years under the guidance of the board and senior minister.

Board Strategist
- Resources to use as strategy and planning exemplars identified and available to stakeholders (e.g., in churches with similar sizes, situations and what strategies they have used, plans they have developed);
- Requirements for resources emerging from operations/ministry planning are evaluated using long-term Board financial guidance, and that information is communicated back to the teams to inform decisions;
- Board influence as stakeholders is incorporated into the process effectively.

Communication Lead
- The church community has frequent and effective communication to be able to understand how to participate in planning. What is it? How do we make sure folks are ready?

Annual Fund Drive Team Liaison

- Integration of vision, strategy, and planning with the pledge process.

Resources

This initiative will require the following significant resources:

- Staff and minister time for visioning, planning, and communicating.
- Facilitation by a professional who understands how this process works well and guides us in our planning and execution.
- Board participation and timely decisions.
- Attention and focus of the congregation.
- On-going committee participation in planning and volunteer recruiting.

Timeline

This committee with shared leadership between the staff and board, will finish its work by June 2027. It will leave established practices in place to support on-going strategic work without the need for this organizing committee.

Finance Committee report

First Unitarian Finance Committee Meeting Minutes

October 13, 2026 5:00 pm via Zoom

Attending: Board Members: David Livermore, Treasurer, Linda Craig, Tony Obst, Julia Griffith, Alison Miller; Others: Jo Ann Foor, Paul Milne, Ed McClaran, David Hoffman; Staff, Erin Tafuri, David Leslie. Guest: Cheryl Morgan, Kern Thompson

Welcome—David Livermore. David welcomed attendees and our guest, Cheryl Morgan, a partner at Kern Thompson, the CPA firm which reviews our annual financial statements.

Accomplishments since last meeting

• Draft Reviewed Financial Statements for yearend 6/30/26 prepared by Erin and CPA, Cheryl Morgan.

• Monthly financial statements were prepared by SMJ for July and August and sent to the committee with a narrative prepared by Erin.

Future actions

• Erin to finish her editing of the Reviewed Financial Statements and request revisions from Kern Thompson.

• Erin to send the Reviewed Financial Statements to the Committee for review in time for agreement before the November Board meeting.

Questions for discussion

Cheryl raised the following questions for our consideration:

1. Should we change from a 6/30 FY end to 12/31 YE to match the accounting year and the pledge year?
2. If we stick with a 6/30 FY end for church accounting, should we change the Foundation year end to match?
3. Should we be presenting the Foundation and the Church financial reports on a consolidated basis?
4. Should we move to cash basis to account for Pledges Receivable?

Help needed from Board

• Read and approve the Reviewed Financial Statements for 6/30/26 when they are available.

Review of the 6/30/26 Financial Statements. Cheryl Morgan.

Cheryl said that she had started doing the church's Review prior to the pandemic. She explained that a Review was less in scope than an audit. During a Review, the account balances are analyzed for reasonableness but not tested.

Increase in net assets for the year was $58,641 including $171K from the Employee Retention Tax Credit and $113,850 in donations to the Intern Fund in honor of Tom Disrud. The church has $2.5 million in net current assets.

We discussed that Pledges Receivable do not meet the GAAP criterion of being unconditional promises to pay. We only reconcile the Pledges Receivable balance once a year, on June 30. If our pledge year matched our accounting year, we would expect a near-zero balance in Pledges Receivable at year end. Making decisions about the treatment we would like is a subject for future discussion.

We also discussed the Statement of Functional Expense. This shows a large balance under General and Administrative as opposed to Programs because costs related to our Buildings and Grounds are included in G & A. We would have the option to allocate these costs across Programs to reflect each Program's use of building facilities and custodians. We decided not to make a change this year.

Cheryl called our attention to FN K which shows the sub-accounts in Restricted and Unrestricted Fund Balances. We have many such accounts which adds to the complexity of the accounting. Simplifying these is a long-term goal. She also mentioned that the Unrestricted account, ERTC (Employee Retention Tax Credit) is named for its source rather than for its intended use. She prefers that a set-aside of a fund balance is named for its intended use.

FN L shows that the Church has $2.6 million in unrestricted financial assets available for future use by Church programs. This includes money in funds designated by the Board for specific purposes.

Linda moved that the Finance Committee approve the 6/30/26 Reviewed Financial Statements pending edits and subsequent review by Committee members. Motion passed unanimously with Board members on the Finance Committee all voting.

July/August Financial Statements

Erin had sent these for our review along with an explanatory narrative. We did not have time to discuss them. David asked that Committee members read them and send questions to him and Erin.

Other business.

A. This was our second Finance Committee meeting for the year. David has proposed a schedule of future meetings as follows with work to be done by subcommittees between full Committee meetings. We did not have an opportunity to discuss how this would work.

• 3rd meeting, December 8, 2026. Topics: AFD progress update, preliminary 2027-28 budget (?), 2026-27 financials though 1st qtr.
• 4th meeting, February 9, 2027. Topics: Final AFD results, semi-annual (1st and 2nd qtrs.) update, draft budget presentation/Q&A
• 5th meeting, April 13, 2027. Final review and recommendation for approval of 2027-28 budget. [Question: Does this meeting have to be sooner to get board approval of budget or annual meeting?]
• 6th meeting, June 8, 2027, 3/4 yr update (1st, 2nd, 3rd qtrs.), projections to YE. YE wrap up.

B. David said that our Financial Policies need review. This work was begun by Bob Bonner, Jo Ann Foor, and Linda Craig last year. Governance Committee is working on a full review of all Governing Policies. These two efforts need to coincide.

Motion --UBS Account Signature Resolution

I would like to put forward a motion to revise the UBS signature resolution to achieve the goal of having signatories who can process stock gifts but also make sure we are using proper financial procedures to protect our accounts.

I have attached a summary of the issue provided by Erin Tafuri. I hope with this information we can prepare a resolution that will be acceptable to the board and can be adopted at the 11/4 meeting.

Notes from Erin Tafuri, 10/28/26

The church maintains a UBS account to receive stock donated by congregants and as far as I knew Kathryn was the sole seller on the account. When I received an email from Michelle, our client service manager at UBS, that we had a stock donation on the way I realized that following Kathryn's retirement in June 2026 we needed to update our sellers.

I discussed the seller authority update with Michelle at UBS and David Leslie, Interim Managing Director. We determined that the Managing Director and I, as Accounting Manager, should be able to instruct UBS to sell donated stock, especially in the season of our annual fund drive when a lot of our stock gifts come in.

UBS provided what I believed was a standard form and said the update required signatures from me, David Leslie, and the Board Secretary. At that time, I understood the purpose as updating the people authorized to sell donated stock only. I did not recognize the full range of privileges described in the resolution and should have clarified the scope of the resolution before asking for Roger Tobin's signature.

After Roger Tobin expressed some concern about the resolution, I reviewed it more closely and reached out to UBS again regarding the form and realized the scope of the authority was far broader than I understood it to be or what Kathryn believed it to be.

I now understand that the form went beyond updating who could sell donated stock and included broader authority over the account. I was informed of what signatures were needed but the topic of Board action was never mentioned during my call with UBS.

I do not maintain the General Ledger, and I understood my role to be submitting instructions to sell donated stock and having the proceeds sent to the church. SMJ maintains the General Ledger, reviews the UBS statements, and checks that sale proceeds reach the church's bank account, which provides independent oversight. The broader authority in UBS's resolution raises a separate concern about preventing transactions outside the intended responsibilities.

It is clear to me now that we need to work with UBS to limit seller authority to selling donated stock. Moving proceeds or changing account permissions should require separate approval or two signers.

Motion -- CDARS and ICD Account Signature

This motion is to change signatories on the authorized signers on the CDARS and ICS accounts maintained by Beneficial State Bank .

DRAFT

The Board of Trustees of First Unitarian Church of Portland hereby authorizes the following individuals to serve as authorized signers on our CDARS and ICS accounts maintained by the organization Beneficial State Bank:

Alison Miller, Senior Minister

David Livermore. Board Treasurer

Erin Tafuri, Accounting Manager

Effective upon the bank's acceptance of this resolution and the required documentation, all previously authorized CDARS and ICS signers as well as their view-only bank access is hereby removed, and all prior authorizations are revoked and terminated.

The Board Secretary is authorized to certify this action and provide any documentation required by Beneficial Bank to implement this resolution.

Financial Narrative

No new information this month

Financial Report: Financial Position

First Unitarian Church of Portland				
Statement of Financial Position				
9/30/2026				
Prepared by Susan Matlack Jones & Associates				
From FUCP Records/For FUCP Use Only				
Unaudited				
		9/30/2026	6/30/2026	Change
Assets:				
	Petty Cash	500	500	-
	BSB Checking 4673	116,298	454,258	(337,960)
	BSB Checking 5591	-	-	-
	BSB Checking 5601	3	3	0
	BSB Checking 5614	-	0	(0)
	OnPoint	-	-	-
	CDARS	1,836,463	1,624,417	212,046
	ICS Money Market 601	143,450	142,999	451
	Franklin Investments	-	-	-
	Charles Schwab Investments	247,806	250,801	(2,995)
	Federated Investments	9,806	9,806	-
	UBS Investments	-	0	(0)
	Accounts Receivable	1,525	17,688	(16,163)
	Pledges Receivable - Operating Pledges	498,748	498,748	-
	Pledges Receivable Allowance Uncollectable	(75,000)	(75,000)	-
	Prepaid Expenses	8,922	8,373	550
	Prepaid Insurance	-	-	-
	Prepaid Power Purchase Agreement	12,917	12,917	-
	Bookstore Inventory	11,296	11,296	-
	Land	613,424	613,424	-
	Buildings & Improvements	9,241,993	9,241,993	-
	Furniture & Equipment	288,273	288,273	-
	Accumulated Depreciation	(5,459,516)	(5,376,198)	(83,318)
	Lease Origination Costs	15,000	15,000	-
	Accumulated Amortization	(6,896)	(6,896)	-
Total Assets		7,505,012	7,732,402	(227,389)

Liabilities:				
	Accounts Payable	3,381	21,398	(18,016)
	Credit Card Payable	-	9,508	(9,508)
	Accrued Wages	64	(0)	64
	Accrued Vacation	65,885	65,885	-
	Deferred Lease Revenue	310,429	325,366	(14,937)
	Oregon Clean Power Note	-	-	-
Total Liabilities		379,760	422,156	(42,396)
Net Assets:				
	Net Assets Without Donor Restrictions:			
	Undesignated and Unrestricted Net Assets	5,529,950	6,119,430	(589,479)
	Operating Fund	(208,401)	(589,479)	381,078
	Capital Fund	-	-	-
	Annual Operating (Contingency) Reserve*	-	0	(0)
	Safety Reserve*	140,235	140,235	-
	Major Repair & Equipment Reserve*	165,855	165,855	-
	Major Donor Reserve	163,440	163,440	-
	Sewell Lecture Series	233,370	236,365	(2,995)
	Fund 49 - Adult Programs Scholarships	4,672	4,672	-
	Fund 49 - Anti-Racism Curriculum	-	-	-
	Fund 49 - Auction	84,469	81,774	2,695
	Fund 49 - Campus Ministry	1,266	1,266	-
	Fund 49 - Contingency Minister - Disrud	-	-	-
	Fund 49 - Contingency Minister - Miller	3,070	3,070	-
	Fund 49 - Executive Team Contingency	1	1	-
	Fund 49 - Family Ministries	19,381	19,381	-
	Fund 49 - Family Ministries - Coming of Age	3,467	3,467	-
	Fund 49 - Family Ministries - YRUU	33,377	33,377	-
	Fund 49 - Lay Ministry	910	910	-
	Fund 49 - Men's Group	2,108	2,108	-
	Fund 49 - Social Justice	9,127	4,127	5,000
	Fund 49 - Young Adults	1,923	1,923	-
	Employee Retention Tax Credit (ERTC)	602,792	602,792	-
	Total Net Assets Without Donor Restrictions	6,791,013	6,994,714	(203,702)
	Net Assets With Donor Restrictions:			
	Disrud-Chesney-Deale Intern Minister Fund	158,220	152,125	6,095
	Hessler-Deale Women in Ministry Fund	16,224	16,524	(300)
	Hollingsworth Anniversary Fund - G.A.	22,512	22,512	-
	Slegers Music Ministry Fund	29,884	29,884	-
	Fund 49 - 13 Shower Project	60,808	54,919	5,888
	Fund 49 - Alliance	10,465	3,807	6,658
	Fund 49 - Congregant Care	15,139	15,167	(28)
	Fund 49 - Mosaic Wall Maintenance	1,421	1,421	-
	Fund 49 - Music	14,090	14,125	(35)
	Fund 49 - Quilts of Love	1,195	1,145	50
	Fund 49 - Trans Support	4,280	3,900	380
	Total Net Assets With Donor Restrictions	334,240	315,531	18,708
Total Net Assets		7,125,252	7,310,246	(184,993)
Total Liabilities and Net Assets		7,505,012	7,732,402	(227,389)

Financial Report: Financial Position Summary

First Unitarian Church of Portland
Statement of Financial Position - Summary
9/30/2026
Prepared by Susan Matlack Jones & Associates
From FUCP Records/For FUCP Use Only
Unaudited

	9/30/2026	6/30/2026	Change
Assets:			
Cash and Cash Equivalents	260,252	597,760	(337,509)
Investments	2,094,074	1,885,024	209,050
Receivables	425,273	441,436	(16,163)
Prepaid Expenses	33,135	32,585	550
Total Current Assets	2,812,734	2,956,805	(144,071)
Fixed Assets	4,692,278	4,775,596	(83,318)
Total Assets	7,505,012	7,732,402	(227,389)
Liabilities:			
Accounts Payable	3,381	30,905	(27,524)
Accrued Wages & Vacation	65,950	65,885	64
Total Current Liabilities	69,331	96,790	(27,459)
Deferred Lease Revenue	310,429	325,366	(14,937)
Oregon Clean Power Note	-	-	-
Total Liabilities	379,760	422,156	(42,396)
Net Assets:			
Total Net Assets Without Donor Restrictions	6,791,013	6,994,714	(203,702)
Total Net Assets With Donor Restrictions	334,240	315,531	18,708
Total Net Assets	7,125,252	7,310,246	(184,993)
Total Liabilities and Net Assets	7,505,012	7,732,402	(227,389)

Financial Report: Statement of Activities Summary

First Unitarian Church of Portland
Statement of Activities - Summary
03 Months Ending September 30, 2026

Prepared by Susan Matlack Jones & Associates
From FUCP Records/For FUCP Use Only
Unaudited

	Current Month	YTD Total	Percent of Total	FY26 YTD Total	FY25 YTD Total
Revenue:					
Pledge Contributions	103,882	233,978	61%	251,631	207,173
Adjust to Accrual Pledge Contributions	-	-	0%	-	-
Non-Pledge Contribution	6,485	9,556	2%	14,088	38,080
Foundation Funds	-	-	0%	-	-
Plate Contributions	9,287	22,392	6%	16,223	13,236
Payment Fee Gift	111	200	0%	-	-
Program Contributions (charitable)	400	1,210	0%	1,725	1,550
Program Income (non-charitable)	1,129	3,829	1%	1,035	123
Tenants Rental Income	16,332	49,233	13%	49,106	85,567
Deferred Lease Income	-	-	0%	-	-
Event Rental Income	1,669	8,705	2%	4,618	11,532
Merchandise Income	931	3,515	1%	5,499	931
Interest Income	6,902	13,999	4%	10,618	3,744
Miscellaneous Income	-	-	0%	-	24
Reserve & Fund 49 Income	20,828	36,423	10%	10,500	9,612
Transfers from Other Sources	-	-	0%	33,212	4,334
Total Revenue	167,956	383,041	100%	398,255	375,906
Expenses:					
Non-Departmental	32,432	94,845	17%	74,738	76,325
Non-Operating	4,670	10,214	2%	6,606	3,145
General & Admin	45,171	121,836	22%	103,145	93,533
Stewardship	1,809	2,139	0%	-	9,000
Membership	8,588	23,735	4%	22,413	17,305
House & Grounds	57,020	143,977	26%	115,504	118,454
Ministry	25,483	72,750	13%	109,148	118,380
Family Ministries	11,167	32,141	6%	21,201	22,252
Music Ministries	12,163	39,163	7%	34,141	27,685
Social Justice	9,142	21,484	4%	17,048	25,812
Adult Programs	-	14	0%	-	2,523
Communications	-	74	0%	276	13,164
Rentals & Memorials	435	523	0%	656	3,595
Art Wall	753	753	0%	570	-
Bookstore	-	263	0%	1,640	203
Committees	-	-	0%	766	991
Archives	-	-	0%	-	-
Board of Trustees	30	30	0%	303	515
Alliance	485	485	0%	531	839
Transfers to Other Sources	-	-	0%	33,212	-
Total Expenses	209,348	564,425	100%	541,897	533,722
Change in Net Assets less Investment Activity	(41,392)	(181,384)		(143,642)	(157,815)
Gain (Loss) on Investments	(4,853)	(3,609)	-1%	(3,609)	(3,609)
Change in Net Assets	(46,245)	(184,993)		(147,251)	(161,424)

Financial Report: Actual compared to Budget

First Unitarian Church of Portland
Board Packet for November 2026

	YTD Actual	Annual Budget	Remaining Budget	Percent of Budget Realized Expected: 25%
Revenue:				
Pledge Contributions	233,978	1,350,000	1,116,022	17%
Non-Pledge Contribution	9,556	65,000	55,444	15%
Foundation Funds	-	120,000	120,000	0%
Plate Contributions	22,392	75,000	52,608	30%
Payment Fee Gift	200	-	(200)	
Program Contributions (charitable)	1,210	13,000	11,790	9%
Program Income (non-charitable)	3,829	8,000	4,171	48%
Tenants Rental Income	49,233	206,000	156,767	24%
Deferred Lease Income	-	-	-	
Event Rental Income	8,705	20,000	11,295	44%
Interest Income	12,672	45,000	32,328	28%
Merchandise Income	3,515	13,800	10,285	25%
Miscellaneous Income	-	-	-	
Reserve & Fund 49 Income	-	-	-	
Total Revenue	345,290	1,915,800	1,570,510	18%
Expenses:				
Payroll	323,459	1,367,622	1,044,164	24%
HR Expenses	12,066	45,500	33,434	27%
Professional & Contract Services	35,607	126,500	90,893	28%
Professional Expenses	608	15,750	15,142	4%
Professional Expenses - Sr. Minister	734	8,500	7,766	9%
Professional Expenses - Associate Minister	-	6,000	6,000	0%
Professional Expenses - Intern	-	-	-	
Guest Ministers, Musicians, & Speakers Expenses	10,450	17,500	7,050	60%
Interest Expense	-	-	-	
Program or Office Expense	3,985	39,200	35,215	10%
Retreat/Workshop/Conference Expenses	-	3,500	3,500	0%
Event Expense	2,053	17,000	14,947	12%
Parking	9,481	26,300	16,819	36%
Utilities	22,609	125,000	102,391	18%
Custodial Supplies	5,445	10,000	4,555	54%
Software/Web/Comp. Program	4,297	31,850	27,553	13%
Computers, Furniture & Equipment	3,846	15,100	11,254	25%
Equipment Rental/Lease	3,018	18,550	15,532	16%
Bldg Repairs & Maintenance	6,577	40,000	33,423	16%
Equip Repairs & Maintenance	-	6,650	6,650	0%
Landscaping	-	1,500	1,500	0%
Outside Printing & Copying	300	13,150	12,850	2%
Postage & Shipping	-	8,200	8,200	0%
Bank Charges & Merchant Fees	2,607	15,000	12,393	17%
Cost of Goods Sold	1,016	7,000	5,984	15%
Licenses & Fees	671	6,000	5,329	11%
UUA Dues	9,625	38,500	28,875	25%
Insurance	-	50,000	50,000	0%
Credit Card Rebates	(128)	-	128	
Donations/Plate Share	12,048	32,200	20,152	37%
Annual Contingency Reserve	-	19,658	19,658	0%
Miscellaneous Expenses	-	1,000	1,000	0%
Total Expenses	470,373	2,112,730	1,642,357	22%

Transfers					
	Transfers from Other Sources	-	(196,930)	(196,930)	
	Transfer to Other Sources	-	-	-	
Total Transfers		-	(196,930)	(196,930)	
Change in Net Assets - Operating Fund		(125,083)	-		
GAAP Adjustments					
	Depreciation Expense	(83,318)			
	Amortization Expense	0			
	Adjustment to Accrual Pledge Contributions	0			
	Uncollectibles	0			
	Gain (Loss) on Investments	(3,609)			
	Other Fund Revenue	1,328			
	Fund Transfers from Other Sources Offset	0			
	Other Fund Expense	(35)			
	Fund Transfers to Other Sources Offset	0			
	Reserve & Fund 49 Income	36,423			
	Reserve & Fund 49 Expenses	(10,699)			
Change in Net Assets GAAP		(184,993)			

Governance Committee Report

Minutes Governance Committee

October 8, 2026. 4:30 pm via Zoom

Attending: Linda Craig, Roger Tobin, Tony Obst.
David Livermore, Alison Miller, and Roger Robinson were excused.

1. Accomplishments since last meeting:

- Emails have been sent to gather Governing Policies (GPs) from other large churches, but only Eno River has been received so far.

- Committee members reviewed our existing GPs and wrote comments on a Google Doc.
- https://docs.google.com/document/d/1JPfANcE9YiqLXYVIDh5VLsQYHZL7W6ps/edit
- We drafted objectives for the revision of our GPs.

- Bylaws and GPs have been updated to include changes made in Spring, 2026, and the new versions have been sent to the Webmaster and posted in Google Docs.

- ChatGPT has sent a report to us recommending how we go about the work to revise the GPs to the Hotchkiss Bourne Street model.

. Future action items and plans.

- Committee members to review ChatGPT output (see link below) and come to next meeting prepared to discuss structural outline for revised GPs. (Nov meeting)

- Linda to draft a resolution for the Board's next meeting on delegating authority for church management to the Senior Minister instead of to the Senior Minister and Executive Team as written in some of our GPs and send it to Committee for review. (End of October)

- Linda to draft a Committee Charter and send it to Committee for review. (End of October)

3. Questions that need discussion:

- How should we structure the revision of our Governing Policies?
- How should we go about the work on this task and how much can we reasonably accomplish each month?
- What is our Governance Committee charter?

4. Help needed from the Board:

1. Approval of Board resolution on delegating authority to the Senior Minister.
2. Agreement on objectives for revising the GPs.
3. Approval of Governance Committee Charter

Minutes:

Welcome. Linda called the meeting to order at 4:30 and read the poem "Why" by William Stafford.

She announced that Bob Bonner, having resigned from the Board, has also resigned from the Governance Committee. David Livermore and Roger Robinson are traveling. Alison Miller had a conflicting meeting.

1. What are our objectives for the revision work we wish to do?

We agreed to a draft of the objectives and will circulate these to other Committee members before adding them to the Board's agenda for November.

2. Plan work to clarify delegation of authority to the Senior Minister.

We noted that, although in September, the Board agreed verbally to our intention to clarify delegation of authority to the Senior Minister, no formal resolution was passed. To be sure that there is clarity before the search for the church administrator begins, we'd like a Board resolution. Linda will draft language for review by the Committee members.

3. Review ChatGPT recommendations and output.

Ed McClaran helped Linda to write prompts for ChatGPT. We discussed Chat's Recommendations for how to go about our work and decided it was a good framework. The summary at the bottom of the document suggests three broad steps, rephrased here (see link for the report).

1. Architecture. Decide on hierarchy of church governance documents and an outline for organization of the GPs.
2. Disposition. Review current GPs and decide which are to be kept, revised, moved to other documents, or dropped.
3. Redrafting. Finally, rewrite as necessary.

Chat also produced a mapping of our current GPs to the Bourne Street outline. We did not spend time on this product except to note that it will be helpful in Step 2. Above. The prompt for this may need revision to improve the product.

We talked about how to take the next step. If other Committee members agree that step would be to decide on the Architecture. Decision to devote the next meeting to discussion of the Architecture with request for all Committee members to get familiar with the Bourne Street Outline, the recommendations from Chat, and, if we receive them, models from other churches.

4. Committee Charter

At the October Board meeting, Moderator Roger Robinson asked that standing Committees of the Board write a charter for their committee to include purpose, members and roles of the members, work to be accomplished for the Board.

We didn't have time to discuss this, so we agreed that Linda would do a first draft, and we would see whether we could reach agreement via email.

We adjourned at 6 p.m.

Bylaws:
https://docs.google.com/document/d/1n3HA3MrsaSgIgs2R2FF04k3DwMCFLUUR/edit?usp=sharing&ouid=107294327816303934300&rtpof=true&sd=true

Governing Policies + Appendixes
https://docs.google.com/document/d/1MZ_2CyonRn1IZtTUrwqb9BTnBrU3a-fE/edit

ChatGPT Recommendations 10 08 26
https://docs.google.com/document/d/1OnH5jO3ryQcQJdzJAxchP1uwAZrYCIDX/edit

ChatGPT Mapping 10 08 26
https://docs.google.com/document/d/14UDnMwyT2XRV1QW0rPn-PXuFwCaCaMsu/edit

GOAL FOR THE YEAR:

Advance governance model: Reshape church governance with future orientation for Board and clear and accountable delegation of ministry to the Senior Minister. Use Hotchkiss' "hoped-for results" as a guide:

- A Board that articulates mission and vision, evaluates results, and ensures responsible stewardship of resources.
- Ministry leaders, paid and unpaid, who create effective programs with the support of a structure that delegates authority and requires accountability.
- Members and others who enjoy many opportunities to learn and grow and serve in an atmosphere of trust and creativity where structure, goals, and purposes are clear.

POLICY – SENIOR MINISTER
Senior Minister – Changes to Governing Policies – Oct2026
The Board is considering changes to our Governing Policies as they relate to the Senior Minister's responsibilities.
The Bylaws say that the Senior Minister is head of staff and "shall retain final authority in the administration of the church." (Article II, Section 2)
Our Governing Policies sometimes place accountability with the Executive Team and sometimes with the Senior Minister.

The Board proposes updating the Governing Policies to place accountability solely with the Senior Minister.

Motion on Objectives on Revising Governing Policies

November 4, 2026

Rationale: The Board has difficulty applying policies consistently and correctly in the format that they currently exist. Success would be that the Board is able to use the written policies effectively. That is, they are clear, unambiguous, and easy to understand. In addition, policies should be consistent with higher level governing documents, such as Oregon law and the Bylaws.

The Governance Committee recommends to the Board that they adopt the following objectives for work on revision of the Governing Policies:

1. Approach the work from Trust…not distrust.

2. Reorganize the structure so that it is easier to find policies. (Use Bourne St. Hotchkiss outline or useful samples from other churches)

3. Consistently clarify delegation of authority to the Senior Minister.

4. Simplify by only including the necessary.

    a. State policies that clarify intent and delegate authority with only as many limits and as much detail as needed.
    b. Remove statements that go beyond policy and are instead procedures, plans, and micromanaging. Put items we want to keep in other documents.
    c. Remove repetitive or duplicative language. This includes repeating by-laws or repeating the same information in multiple places in the polices.

5. See what is missing and add the necessary.

Motion on Delegation of Management Authority to Senior Minister

November 4, 2026

The Governance Committee recommends the following motion to the Board:

The Governing Polices of the Board should be revised to clarify that the Board's delegation of the administration of the church is to the Senior Minister, and that an Executive Team, which she may appoint, is acting in the capacity of assistant to her. This motion is consistent with Article III, Sections 2 and 3 of the Bylaws.

Communications Committee Report

Communications Committee Meeting Notes – 10/13/2026

These notes include topics from September and October meetings.

Present: Saranna Weller-Filz, David Livermore, Julia Griffiths

Accomplishments Since Last Report

- Presented Board Forum on 10/11/2026.
    - Agenda included First Quarter Review & End of Year Financial update from Rev Alison, Strategic Planning Process Overview from Julia Griffiths, and Board Goals presentation from Roger Robinson.
    - Attendance was lower than typical. Typical = 60. This was about 35.
    - Notes for next time:
        - Boxcast: include it in initial request to staff, including a downloaded recording that can be linked from Board webpage.
        - Request inclusion in pre-service slides for the week before the event and the day of the event.
        - Request pulpit announcement for the week before the event and the day of the event.
- Reviewed past Annual Reports from the Board to the congregation.
    - See links to draft outline and collected reports here.
    - Discussed whether this is a Board task or not. Leaning "not"
- Updated monthly Board calendar, available here.

Future Action Items - all for Nov mtg

- Board letter - Julia to review bylaws & governing policies to see if there's a requirement to publish monthly. If not, consider changing to quarterly.
- Board table - consider doing this only in run up to annual meeting.

- Holiday party - Saranna has a vision which will involve different room layout for meeting. Will submit request after discussion at Nov committee meeting.
- Suggestion Box? - Linda (cc: Roger Tobin) asked Committee to consider offering a suggestion box to congregation. Committee discussed, will revisit in Nov after Julia meets with Rev Alison. Julia recalls previous Board discussion recommending against anonymous submissions.
- Set dates for future forums.

Questions That Need Discussion

- Change Board letter in eNews to quarterly?
- Change Board table to Winter/Spring only?
- Finalize decision on Annual report - let it go?
- Suggestion box - yes or no?

Respectfully submitted,

Julia Griffiths