

First Universalist Church Board of Trustees
March 16, 2017
Board Packet

<u>Table of Contents</u>	<u>Page</u>
Agenda	1-2
February Board Minutes	3-5
State of the Church Meeting Minutes	6-9
February Attendance	10
February Membership Report	11
Senior Minister Report	12-13
March 2017 Board Financial Summary	14
Analysis of Revenues and Expenses	15
January 2017 Balance Sheet	16-17
2016-2017 Capital Campaign Expenditures Summary	18
2017-18 Budget Assumptions	19
2017-18 Three-Year Budget	20-27
GPH Attachment	28-29
Racial Justice Mapping Summary	30-33

First Universalist Church of Minneapolis

Board of Trustees Meeting

March 16, 2017

6:30 p.m. Cummins Room

Agenda

I. Call to Order (6:30).

- Lighting of the Chalice

May this flame that burns before us light our way, informed by the wisdom of leaders gone before, and inspired by the trust that we have been given as stewards of this Church. May we have vision, compassion, and courage as we serve this congregation now and for the generations to come.

- Reading (see SM report)
- Spiritual reflection question (see SM report)

II. Consent Agenda (6:50)

- Approval of minutes from February Board meeting and February 19, 2017 Special Meeting of the Members.
- Monitoring: Acceptance of attendance and membership numbers.
- Monitoring: Acceptance of staff and significant volunteer changes.
- Senior Minister report.

III. Budget 6:55

- A. Year-to-date financial / capital campaign expenses update (5 minutes)
- B. First look at 2017-2018 Budget assumptions and projections (20 minutes)
- C. Governing Policy Handbook (GPH) language regarding presentation of annual and capital budgets to congregation. See Attachment in board packet for details. (10 minutes)

IV. Ministerial Team Evolution (7:30)

Justin and Jen will present some thoughts about how they envision our ministerial team working together in the future.

BREAK 7:50 (ten minutes)

V. Racial Justice Mapping / Change Team (8:00)

Last fall we discussed forming a “Change Team” to review the summary of a racial justice mapping workshop that took place in 2014 and determine where progress had been made and where work still needed to be done. For a variety of reasons,

the change team has not yet moved forward. To try to jump-start this work, we will spend a portion of our Board meeting discussing several aspects of the Racial Justice Mapping summary (attached). The elements I am suggesting that we discuss this month are:

- A. Social justice
- B. Budget and staff vendor policy
- C. Communications

VI. Adjournment (9:00)

First Universalist Church of Minneapolis

Board of Trustees Meeting

Minutes

February 16, 2017

I. Attendance.

Trustees Present: David Bach, Eric Cooperstein, Cindy Marsh, Dick Niemiec, Richard Spratt, Karin Wille, Lillie Pang, Caitlyn Rogers, Christa Anders

Trustee Absent: None.

Staff Present: Rev. Jen Crow

Staff Absent: Rev. Justin Schroeder

Guest: Michael Dodson

The meeting convened at 6:30 with the call to order and chalice lighting.

The Trustees discussed, as reading and spiritual reflection, “Imagine the Angels of Bread,” a poem by Martin Espada.

II. Consent Agenda – moved and approved.

- Approval of minutes from January 19, 2017 meeting
- Acceptance of attendance and membership numbers
- Acceptance of staff and significant volunteer changes
- Senior Minister report
- Capital Campaign update
- Sponsorship of Stephanie McCullough-Cain

III. Finance Report.

a. Financial update, Capital Campaign

Reverend Crow walked us through the end of December reports – these represent the halfway mark through the year. We are on track with no major surprises. Major trend is unrestricted donations. These are donations from people who are not members or are not towards a pledge. Could be a donation from someone who was here for a training.

Decreased expectations from miscellaneous room rental because of the tenant. Donations to the plate during offerings are a separate line item than unrestricted.

We have publicly invited people to use our First Universalist space. This is decided on a case by case basis. They consider alignment with mission and vision, space availability, and whether it comes with an additional expense? An example is SURGE – they have been using our space for free.

General consensus of the Board members is to reach out to the community but also need to balance costs and existing policies. Suggestion was made to look at the tiered policy and put it on the monitoring schedule. Look at guidelines and principles. As an example, look at the Faithful Action principles to help evaluate partners. Board members would like to see minimal expectations for how tenants treat the property as well as a racial justice lens. Suggestion was made to consider making it free for occasional use and charging for more consistent use. It was noted that this is a shift in how we are thinking about this space – our church is a community asset and available to “share.”

Capital campaign expenses are running as expected.

b. Staff Compensation and benefits

Last year there were 3 positions that were out of range with the 2014 survey from the Minnesota Council of Nonprofits. This year we have more salaries out of range using the 2016 survey; some of these are in the support positions. The Board would like to have a better understanding of how the salaries were determined to be in range or out of range, what categories we were compared with, and the comparison of the midrange/20% ranges etc.

Budget Assumptions: The Board believes that the decisions about the priority of capital campaign projects, the selection of individual pieces of the project if there are not adequate funds raised and the timing of projects/loans/timing is primarily an executive function with sign off by the Board of high level decisions that are part of the Board’s fiduciary responsibility.

Considerations: add some marketing/promotion funds to help promote the use of our space; sanctuary costs; reduce the fundraising line. Reminder to use the choice points and vendor policy. The Board wants the ministers to hear that Reverend Schroeder and Reverend Crow should have some increases in their salaries.

IV. Sanctuary Church Resolution

The draft resolution was shared with the Racial Justice Leadership Team (RJLT) and the Sanctuary Team. RJLT and Sanctuary Team are supportive of the draft.

The Board made the decision to add language suggested by Reverend Schroeder: “Whereas our Unitarian Universalist roots remind us of our moral responsibility to welcome and care for the immigrant, the stranger and the most vulnerable among us.”

MOVED that we adopt the resolution with the understanding that a member of the Board will amend the motion to add the above whereas clause after the resolution is introduced.

Approved.

V. State of the Church Meeting

- a. Motions for Approval of Minutes and Time for Debate
- b. Appointment of Parliamentarian

VI. Revisiting Visionary Goals and Strategic Planning

Staff has taken a look at the Visionary Goals “refresh.” In general, they love the direction of the refresh and the calling out of racial justice issues. They tried to separate out “tactics” from goals. Staff looked at three different areas that inform their thoughts about the strategic plans:

- 1) The political moment and the call to faithful action, witness and response is so much stronger now than in the past;
- 2) Want to also consider how we are going to live out our racial justice commitments; and
- 3) How do we respond to the increased number of people coming into the church and help them live out their faith lives?

So where do we dream of being in five years?? What does it mean to have a greater reach into the community? What do we dream about in terms of our ability to react to things happening in the world?

VII. Adjournment

The meeting adjourned at 9:20 p.m.

First Universalist Church of Minneapolis

State of the Church and Special Meeting of the Members

12:30 pm Sanctuary

February 19, 2017

I. Attendance.

Church Members: 221 members present

Staff Present: Rev. Jen Crow, Rev. Justin Schroeder

President Eric Cooperstein convened meeting at 12:35, followed by the call to order and chalice lighting by Rev. Schroeder. Rev. Schroeder and Rev. Crow read from the song “We Will” by Ann Reed commissioned by the congregation in honor of our 150th year.

II. Appointment of Parliamentarian

The Board President appointed Peg Mitchell as the parliamentarian for the special meeting.

III. Authorization of Board of Trustees to Approve the Minutes of this Meeting

MOTION To authorize the Board of Trustees to approve the minutes from this meeting.

APPROVED.

IV. Mid-Year Church Programming and Financial Status Update

Rev. Schroeder provided an update about the church:

- First Universalist is experiencing much higher attendance on Sunday mornings since the election.
- Newcomer circles are full.
- Working on increasing hospitality: Welcome Team members are wearing yellow shirts so they can be identified, there is new signage, parking lot reserved for new visitors, families with small children and limited mobility folks. We are inviting others to grow with us.
- Faithful Action ministry is deepening and moving into more advocacy. Interest is abundant and there are plans for more moral advocacy training. We are reimagining how to be nimble and support and respond to things like the women’s march and sanctuary movement.
- Huge staff stability. It is a “well-oiled machine”!!! There has been no staff turnover in the past two years. Rev. Schroeder extended a big thank you to the remarkable staff who make this church work.
- Board of Trustees has a great partnership with the Ministers as well as with other groups like the Sanctuary Resistance Team.

Reverend Crow provided a financial update of the church mid-year:

- All the financial details are in the February board packet for folks who want to see the details.
- Income and expenses are coming in as expected and we are not expecting a surplus or a deficit.
- The new tenant, Southside Child Care, signed a three-year lease. For the first year, there is not a huge increase in income but years two and three will see a positive cash flow for the church. Southside Child Care serves immigrant families and is a minority owned business.
- Opening our doors to people and organizations aligned with our mission and vision.
- Capital budget – the bulk of the projects slated to be done are complete. Will have about \$40,000 in the line of credit for capital projects (not to be confused with the capital campaign).
- The Capital Campaign is running as expected and only \$37,000 has been borrowed from the Legacy Fund.

V. Capital Campaign Update

Dan Berg and Sofia Ali, co-chairs of the Capital Campaign, provided an update regarding the campaign. They have a tremendous Steering Committee in place. 250 people attended the focus groups held earlier in the year. Theme and the vision: “Not for ourselves alone.” They have had conversations with 60 pledging members. Board and Steering Committee are 100% committed.

Church-wide party on Saturday March 11, 2017 will launch the next phase of the campaign. Over the next several months, everyone will have an opportunity to talk with a campaign volunteer and pledge to the campaign.

VI. Board of Trustees Update

Eric Cooperstein, Board President, provided an update and began by stating that the Board of Trustees is working really hard this year; 4 of the Trustees are serving on the Capital campaign and others serve on Sacred Solidarity and Racial Justice Leadership Team. There is a feeling that we are all pulling together, digging deep and building the church that we want to have.

In-line with our strategic planning, the Board is listening to what the members have to say. Numerous surveys over the past year (Membership survey, Congregational survey, Racial Justice surveys with Rainbow Research, Capital campaign focus groups) have provided ample direction to the Board as they worked to revise the Visionary Goals for the church. Eric referred congregants to the Board of Trustees Visionary Goals Refresh attachment to the agenda for this meeting. He also reminded congregants that they can always email the Board chair at boardchair@firstuniv.org.

VII. Consideration of Sanctuary Church Resolution

The idea of a sanctuary church surfaced a while ago and we thought we would take a year to study and learn more. With President Trump's issuance of an executive order on immigration, the BOT decided to act more quickly. Eric Cooperstein recognized Denise Konen to provide an overview of the efforts to become a sanctuary church.

The President recognized Board member Lillie Pang, who stated that "as the daughter of a Chinese immigrant who fled China in 1942 and entered the US as an undocumented immigrant, I MOVE the resolution to approve the resolution regarding Sanctuary Church as amended." The text of the resolution, as amended by the Board of Trustees at its February 16, 2017 meeting, was as follows:

Whereas, the principles of Unitarian Universalism call us to affirm the inherent worth and dignity of every person and to seek a world community with peace, liberty, and justice for all; and

Whereas, our Unitarian Universalist roots remind us of our moral responsibility to welcome and care for the immigrant, the stranger, and the most vulnerable among us; and

Whereas, in June 2015 the congregation of First Universalist Church approved by resolution and publicly declared its commitment to continue the fight for Racial Justice through education, advocacy, self-reflection, and relationship-building; and

Whereas, in 1984, in response to actions of the United States government in Central America, First Universalist declared itself to be a Sanctuary Church and provided temporary housing and refuge to several Central Americans fleeing terrorism in their home countries; and

Whereas, President Donald Trump's issuance of an Executive Order on "Border Security and Immigration Enforcement Improvements" on January 25, 2017, attempting to ban immigration from seven predominately Muslim countries, demonstrates that the President intends to carry out a campaign to discriminate against Muslims, immigrants, and refugees;

Therefore, be it resolved that we, the members of First Universalist Church, publicly declare our intent to be a Sanctuary Church, to provide such support and refuge to immigrants, regardless of their legal status, as the Senior Minister deems appropriate, with periodic reports by the Senior Minister to the Board of Trustees regarding actions taken pursuant to this resolution. And further, that we dedicate ourselves to educate and activate our congregation, to amplify and respond to the voices of immigrant leaders, and to speak out against discrimination toward any and all marginalized people.

The motion was duly seconded.

The President recognized Board member Cindy Marsh, who moved "to limit discussion of this motion in the following manner: that each person who wants to speak for or against the main motion or a subsidiary motion should be limited to two minutes, and that the total time

for discussion of the main motion, including subsidiary motions, be limited to 20 minutes.”
The motion was duly seconded. Upon a vote, the motion passed.

Ten members offered oral comments regarding the resolution. At the conclusion of the time allowed for discussion and debate, the President called for a vote. The motion passed unanimously.

VIII. Adjournment

The meeting was adjourned by Board President Eric Cooperstein at 1:34 pm.

February Attendance							
			2017				2016
Adults	9:30 AM	11:15			9:30 AM	11:15	
1st week	326	330	656		234 *		234
2nd week	365	348	713		316	205	521
3rd week	245	314	559		251	284	535
4th week	354	349	703		200	281	481
5th week							
Monthly Total	1290	1341	2631		1001	770	1771
Average for February	323	335	658		250	257	443
RE							
1st week	195	191	386		212	171	383
2nd week	210	162	372		99	81	180*
3rd week	115	66	181*		228	176	404
4th week	221	156	377		217	188	405
5th week							
Monthly Total	741	575	1316		756	616	1372
Average for January	185	144	329		189	154	343
Combined Average	508	479	987		439	411	786
	*President's Day wknd, no 6th-12th gr. RE				*No data recorded for 11:15 service.		
					*President's Day wknd, no 6th-12th gr. RE.		

**First Universalist Church
February 2017 Statistical Report
March 16, 2017**

MEMORIAL SERVICES: 0

MARRIAGES/SERVICES OF COMMITMENT: 0

MEMBERS FOR APPROVAL:

MEMBERS REINSTATED: 0

MEMBERS FOR REMOVAL: 1
Salvador Jesus Valdovinos

CHILDREN DEDICATED: 0

	To Date	End of Year Totals			
MEMBERS	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
(Fiscal Year)	82	54	58	46	110
TOTAL MEMBERS:	990	934	920	921	1030

TOTAL MEMBERS AS OF THE LAST MEETING: 990

To be added:

To be removed : 0

TOTAL MEMBERS:

Sr. Minister Report for March 16, 2017 Board Meeting

I. Opening Reflection

Reading: We Will, by Ann Reed

It's a long road we've set our feet upon
And with loving hearts we walk on

We will walk on ...

Bridges are built with open hands
We begin to heal the world

We will heal the world ...

When the sun shines through all of us
There on the road
Will be a rainbow in front of us
Wherever we go
Wherever we go

Take a single flame and pass it on
It's enough to light the way

We will light the way ...

When the sun shines through all of us
There on the road
Will be a rainbow in front of us
Wherever we go
Wherever we go

All the souls who came before are standing here
You can hear them whisper low

We will walk with you ...

Reflection: What does this song invoke in you? What are the "souls who came before" whispering to you? To us?

II. Monitoring Items from Monitoring Schedule:

A. Staff and Volunteer Changes

There are no significant staff or volunteer changes to report.

B. Reminder about the Staff Survey

The staff survey is ready to send out, but in years past we've sent it out in April, in order to get close to a full year's worth of feedback. We're planning to do that again this year.

III. Information Items**A. Sanctuary Church Updates:**

Members of the Sanctuary and Resistance Team have been working with Rev. Jen Crow and Tracy Van Epps to figure out the best place for a shower. The Team continues to meet monthly with the Sanctuary Churches and Sanctuary Supporting Churches that are working with ISAIAH. Nearly 250 church members have expressed an interest in supporting our Sanctuary Work. The Sanctuary and Resistance Team is planning to invite all of these people together to vision and dream about our Sanctuary and Resistance work, how it can take shape, best reflect our racial justice commitment, and serve our community. We're also exploring the possibility of joining ISAIAH.

B. Racial Justice Leadership Team Update

The team is meeting this Tuesday, and we'll share an update about direction and focus of the team.

C. Capital Campaign Update

We had an outstanding Capital Campaign Kick Off Party last Saturday! Over 650 adults, children, and youth registered. The vibe was fabulous. (A huge thank you to the Steering Committee, but especially Lisa Haugen, Katie Oberle, Jenelle Masterson, Caitlin Rogers, and Jenn Stromberg. This party could not have happened without their help!) We have already raised over \$3.5 million (a few capital gifts weren't included in the total we announced on Saturday.) Our focus now is on recruiting visitors to meet with other congregants, talk about the campaign and our shared future, and invite people to support the campaign. If Board members are interested in visiting three to five church members, please let me know.

D. Next Steps with Masjid An-Nur

I am meeting this Thursday with Makram El Amin, the Imam of Masjid An-nur, to figure out how our two congregations might work together.

Monthly Financial Summary
Prepared by Rev. Jen Crow
March 12, 2017

Operating Budget Summary

As of the end of January 2017, income (\$851,519) is exceeding expenses (\$794,025) by roughly \$57,000. Large tenant and room rentals are well ahead of our initial budgeting, and so are facility staff hours and utilities. Offering plate collections and unrestricted donations continue to track above expectations. Miscellaneous Revenue is also well ahead of our expectations, but is offset by Miscellaneous Expenses. We continue to be on track for a balanced budget this fiscal year.

Capital Campaign Budget Summary

We had an exciting public launch to our campaign this past Saturday with our Capital Campaign Kick-Off Party on March 11th. We had over 650 people registered for the party. Attendance far exceeded our original expectations, and we were thrilled to have so many people with us. Expenses for the kick-off party increased with increased attendance. I remain confident, however, that we will keep within our original budget of \$295,000 for the cost of the entire campaign.

First Universalist Church of Minneapolis
Analysis of Revenues & Expenses - Summary
July 2016 to January 2017

Accounts	Current Balance (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Last Year YTD Actual
Revenues				
Pledges	\$676,212.01	\$650,868.75	\$1,115,775.00	\$661,857.38
Contributions Unrestricted	\$81,058.85	\$70,000.00	\$120,000.00	\$72,298.43
Contributions Temp Restricted	\$0.00	\$0.00	\$0.00	\$0.00
Contrib Released from Restr	\$0.00	\$0.00	\$0.00	\$0.00
Fundraisers	\$32,998.14	\$15,458.38	\$26,500.00	\$46,421.22
Program Fees	\$1,666.00	\$3,850.00	\$6,600.00	\$10,311.00
Dividends & Interest	\$8,972.52	\$8,750.00	\$15,000.00	\$11,209.31
Rental Income	\$42,951.65	\$33,483.31	\$57,400.00	\$56,724.15
Realized Gains & Losses	\$1,037.04	\$0.00	\$0.00	(\$291.65)
Unrealized Gains & Losses	\$452.99	\$0.00	\$0.00	(\$242.93)
Other Income	\$6,170.32	\$1,944.46	\$3,333.33	\$5,783.90
Total Revenues	\$851,519.52	\$784,354.90	\$1,344,608.33	\$864,070.81
Expenses				
Salaries & Wages	\$432,161.67	\$423,046.12	\$725,222.00	\$424,710.24
Payroll Taxes	\$32,447.45	\$32,284.63	\$55,345.00	\$24,888.72
Employee Benefits				
Medical Insurance	\$35,259.73	\$37,199.68	\$63,771.00	\$40,300.29
LTD	(\$0.04)	\$612.50	\$1,050.00	\$306.25
Life	\$1,005.10	\$1,387.12	\$2,378.00	\$1,116.92
401K	\$36,486.13	\$36,380.68	\$62,367.00	\$33,143.55
Total Employee Benefits	\$72,750.92	\$75,579.98	\$129,566.00	\$74,867.01
Professional Expenses	\$10,646.44	\$14,140.00	\$24,240.00	\$13,445.95
Temporary Labor	\$17,333.75	\$20,591.62	\$35,300.00	\$16,448.52
Program Expenses	\$39,714.22	\$30,566.55	\$52,400.00	\$60,216.58
Miscellaneous Program Expenses	\$16,107.61	\$7,145.88	\$12,250.00	\$23,156.99
Membership Program Expenses	\$6,634.58	\$5,366.69	\$9,200.00	\$5,561.89
Fundraising Expenses	\$205.00	\$3,208.31	\$5,500.00	\$96.53
Administrative Expenses	\$51,492.57	\$45,704.12	\$78,350.00	\$46,499.22
Miscellaneous Expenses	\$1,760.06	\$4,200.00	\$7,200.00	\$1,405.11
Insurance	\$11,970.89	\$13,854.19	\$23,750.00	\$10,464.91
Dues & Memberships	\$22,100.00	\$25,579.19	\$43,850.00	\$8,400.00
Utilities	\$28,791.51	\$28,583.38	\$49,000.00	\$24,413.41
Repairs & Maintenance	\$11,946.61	\$18,666.62	\$32,000.00	\$18,428.43
Other Building Related Expense	\$37,145.71	\$37,902.06	\$64,975.00	\$38,299.38
Offering Plate for Community	\$817.00	\$4,375.00	\$7,500.00	\$10,547.30
Total Expenses	\$794,025.99	\$790,794.34	\$1,355,648.00	\$801,850.19
Net Total	\$57,493.53	(\$6,439.44)	(\$11,039.67)	\$62,220.62

First Universalist Church of Minneapolis
Balance Sheet
January 2017

Headings and Account

Current Balance (This Year)

Assets		
Current Assets		
Cash & Cash Equivalents		
Sunrise Bank - Checking	\$	31,683.53
U S Bank - Savings	\$	416.77
Total Cash & Cash Equivalents	\$	32,100.30
Investments		
Schwab- Church Operating	\$	67,670.06
Schwab - Church Reserve	\$	299,961.68
Schwab - Don Carter & Mary Carter	\$	69,642.85
Schwab- Legacy Fund	\$	777,512.90
Schwab - Temporarily Restricted	\$	110,092.03
Sunrise - Church Reserve	\$	7,669.96
Total Investments	\$	1,332,549.48
Cash & Cash Equiv - Foundation		
University Bank - Foundation	\$	11,138.34
Total Cash & Cash Equiv - Foundation	\$	11,138.34
Investments - Foundation		
Schwab - Foundation	\$	1,621,639.35
Total Investments - Foundation	\$	1,621,639.35
Total Current Assets		\$ 2,997,427.47
Other Current Assets		
Other Current Assets		
Mortgage Escrow Deposits	\$	2,809.50
Prepaid Expenses	\$	16,320.96
Prepaid Loan Expenses	\$	6,756.19
Prepaid Medical Insurance	\$	6,072.93
Total Other Current Assets	\$	31,959.58
Total Other Current Assets		\$ 31,959.58
Fixed Assets		
Fixed Assets		
Fixed Assets	\$	1,765,844.25
Total Fixed Assets	\$	1,765,844.25
Total Fixed Assets		\$ 1,765,844.25
Total Assets		\$ 4,795,231.30

Liabilities & Equity			
Current Liabilities			
Accounts Payable			
Accounts Payable	\$	22,356.96	
Total Accounts Payable	\$	22,356.96	
Total Current Liabilities			\$ 22,356.96
Other Current/Long-Term Liabilities			
Benefits Payable	\$	2,762.76	
Accrued Expenses	\$	13,993.17	
Deferred Revenue	\$	19,808.54	
Misc Other Liabilities	\$	30,267.91	
Mortgage Payable - Long Term	\$	585,356.08	
Mortgage LOC Advance Payble	\$	140,172.62	
Total Other Current/Long-Term Liabilities	\$	792,361.08	
Total Other Current/Long-Term Liabilities			\$ 792,361.08
Total Liabilities & Equity			\$ 814,718.04
Fund Principal and Excess Cash Received			
Fund Principal			
Undesignated Net Assets/Equity			
Church Equity	\$	1,670,385.44	
Total Undesignated Net Assets/Equity	\$	1,670,385.44	
Designated Net Assets			
Board Designated Net Assets	\$	979,876.21	
Total Designated Net Assets	\$	979,876.21	
Unrestricted Net Assets			
Unrestricted Net Assets	\$	662,660.73	
Total Unrestricted Net Assets	\$	662,660.73	
Temp Restricted Net Assets			
Temp Restricted Net Assets	\$	108,530.77	
Total Temp Restricted Net Assets	\$	108,530.77	
Other Temp Restr Net Assets			
Temp Restr - Legacy Fund	\$	57,100.38	
Temp Restr Cummins Ministerial Fund	\$	196,583.42	
Total Other Temp Restr Net Assets	\$	253,683.80	
Permanently Restricted			
Don Carter Endowment	\$	54,311.83	
M E Carter Endowment	\$	14,802.78	
Total Permanently Restricted	\$	69,114.61	
Total Fund Principal	\$	3,744,251.56	
Excess Cash Received			
Excess Cash Received	\$	236,261.70	
Total Excess Cash Received	\$	236,261.70	
Total Fund Principal and Excess Cash Received			\$ 3,980,513.26
Total Liabilities & Equity, Fund Principal, & Restricted Funds			\$ 4,795,231.30

2017-18 Budget Assumptions - DRAFT
Updated 3/7/17

Summary

With the assumption of a net pledge increase of \$0, the continuation of our major tenant, increased unrestricted contributions, and the retirement of the mortgage, we would experience a spacious budget for the first time in known history. We would be able to continue down the path we have started - the elimination of RE fees, RJ budget item, increases in dues, progress toward fair staff compensation.

Income

- Tenant - same size (\$103,992), reduce miscellaneous rentals to (9,000)
- No increase in pledge base
- Increase in unrestricted donations to match what we've seen this year (75,000)
- Set fundraising line at \$25,000 - end of year giving, Give to the Max, Auction, Giving Tuesday
- Increase in offering plate (5,000)

Expenses

- \$15/hr minimum pay rate for all regular adult employees
- Mid-America and UUA dues - 5% increase
- Continue Racial Justice line item, \$7500 or above
- continued elimination of RE fees
- increase in facilities and RE hours to support tenant
- Increase in utilities to support tenant
- pool for raises (3%)
- adjust salaries to bring them closer to being within salary ranges
- meet the increase in health insurance premiums, consider return to UUA health insurance
- Save for sabbatical expenses
- Cut mortgage interest expense in half, assuming mortgage is paid off by 1/1/18 (19,500)
- Faithful action increase by \$2000
- Increase in piano tuning for repairs
- Increase in landscaping for summer lawn mowing

Capital Campaign 2016-2017 Budget Breakdown (As of 03/10/2017)

Division	Budget	\$	Remaining Budget
Revenue			
Donations/Legacy Fund Transfer	\$ 6,400,000.00	\$ 189,111.19	\$ (6,210,888.81)
Expense			
Consultants	\$ 230,000.00	\$ 158,000.00	\$ 72,000.00
Printing/Supplies	\$ 8,000.00	\$ 2,144.70	\$ 5,855.30
Launch Event	\$ 30,000.00	\$ 41,316.70	\$ (11,316.70)
Architectural Pre-Work	\$ 27,000.00	\$ 2,000.00	\$ 25,000.00
Total Budget	\$ 295,000.00	\$ 203,461.40	
Remaining Budget	\$ 91,538.60		
Total Loan from Legacy Fund	\$ 37,289.94		

2017-18 Draft 3-year Budget

2019-20	2018-19	2017-18	2016-17	2015-16	2014-15
Budget	Budget	Budget	Budget	Budget	Budget

Income

Pledges

4015 - Pledges	\$ 1,246,027.05	\$ 1,209,735.00	\$ 1,174,500.00	\$ 1,174,500.00	\$ 1,155,000.00	1,131,525.93
4025 - Est Unpaid Pledges Release:	-\$ 62,301.35	-\$ 60,486.75	-\$ 58,725.00	-\$ 58,725.00	-\$ 57,750.00	(55,470.00)
Total Pleges	\$ 1,183,725.70	\$ 1,149,248.25	\$ 1,115,775.00	\$ 1,115,775.00	\$ 1,097,250.00	1,076,055.93

Contributions Unrestricted

4110 - Contributions Unrestricted	\$ 70,000.00	\$ 70,000.00	\$ 75,000.00	\$ 67,500.00	\$ 50,000.00	48,333.34
4113 - Contributions Hospitality	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	500.00
4140 - Offering Plate for Church	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 36,000.00	40,000.00
Total Unrestricted	\$ 105,500.00	\$ 105,500.00	\$ 110,500.00	\$ 98,000.00	\$ 86,500.00	88,833.34

Contributions Temp Restricted

4291 - Cummins Contr Temp Restr	\$-	\$-	\$ -	\$ -	\$ -	0.00
Total contributions Temp Rest	\$-	\$-	\$ -	\$ -	\$ -	0.00

Contributions Released from Rest

4310 - Misc Contr Releases	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 50,000.00	\$ 9,500.00	9,500.00
4320 - Offering Plate for Comm Rel	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 38,000.00	\$ 54,000.00	60,000.00
Grant from Foundation	\$-	\$ -	\$ -	\$ -	\$ 5,000.00	
4380 - Legacy Fund Releases	\$ 25,000.00	\$ 25,000.00	\$ 23,000.00	\$ 22,000.00	\$ 21,299.20	13,061.88
Total Contrib Released from Restrict	\$ 74,500.00	\$ 74,500.00	\$ 72,500.00	\$ 110,000.00	\$ 89,799.20	82,561.88

Fundraisers

Families Moving Forward Fundrais	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 9,000.00	
Families Moving Forward, 10% reta	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00	
Holiday Giving, 10% goes to church	\$-	\$ -	\$ 6,000.00	\$ -	\$ 7,000.00	
Holiday Giving	\$-	\$ -	\$ 54,000.00	\$ -	\$ 63,000.00	
4540 - Misc Fundraisers	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 5,000.00	\$ 35,000.00	37,000.00
4550 - YCE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	11,000.00
4560 - Youth Trips	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	10,000.00

2017-18 Draft 3-year Budget

Total Fundraisers	\$	51,500.00	\$	51,500.00	\$	111,500.00	\$	31,500.00	\$	136,000.00	58,000.00
Program Fees/Donations											
4601 · RE Basic	\$-	\$	-	\$	-	\$	-	\$	-		32,760.00
4602 · RE 7th Grade Donation	\$-	\$	-	\$	-	\$	-	\$	500.00		750.00
4603 · RE 8th Grade Donation	\$-	\$	-	\$	-	\$	-	\$	1,000.00		1,500.00
4604 · RE COA Donation	\$-	\$	-	\$	-	\$	-	\$	2,500.00		2,500.00
Senior High Donation	\$-	\$	-	\$	-	\$	-	\$	500.00		
4609 · RE Summer	\$-	\$	-	\$	-	\$	-	\$	-		1,200.00
4610 · Re 5th Grade OWL Donation	\$-	\$	-	\$	-	\$	-	\$	1,000.00		1,600.00
4620 · Summer Camp Fees	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	6,600.00	2,000.00
Total Program Fees	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	12,100.00	42,310.00

	2018-19		2018-19		2017-18		2016-17		2015-16		2014-15	
	Budget		Budget		Budget		Budget		Budget		Budget	
Large Tenant	\$	103,992.00	\$	103,992.00	\$	103,992.00	\$	91,994.00	\$	77,000.00		0.00
4711 · Misc Room Rentals	\$	9,000.00	\$	9,000.00	\$	9,000.00	\$	10,000.00	\$	9,000.00		10,333.33
4712 · Weight Watchers	\$	4,800.00	\$	4,800.00	\$	4,800.00	\$	4,800.00	\$	4,800.00		4,800.00
4713 · ShirTikvah	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	4,800.00	\$	4,000.00		3,800.00
4714 · 12 Step Groups	\$-	\$	-	\$	-	\$	-	\$	500.00			500.00
4770 · Antennae Lease	\$	13,500.00	\$	13,500.00	\$	13,500.00	\$	13,200.00	\$	12,144.00		12,144.00
4781 · Weddings & Commitments	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00		500.00
Total Rental Income	\$	137,292.00	\$	137,292.00	\$	137,292.00	\$	125,794.00	\$	108,444.00		32,077.33
Dividends & Interest												
4801 · Div & Int Unrestricted	\$	20,000.00	\$	20,000.00	\$	15,000.00	\$	15,000.00	\$	10,000.00		10,000.00
Total Dividends & Interest	\$	20,000.00	\$	20,000.00	\$	15,000.00	\$	15,000.00	\$	10,000.00		10,000.00
Other Income												
4951 · Misc Income	\$	3,333.33	\$	3,333.33	\$	3,333.33	\$	3,333.33	\$	3,333.33		3,333.33
Total Other Income	\$	3,333.33	\$	3,333.33	\$	3,333.33	\$	3,333.33	\$	3,333.33		3,333.33
Total Income	\$	1,582,451.03	\$	1,547,973.58	\$	1,572,500.33	\$	1,506,002.33	\$	1,543,426.53		1,393,171.81
Gross Profit	\$	1,582,451.03	\$	1,547,973.58	\$	1,572,500.33	\$	1,506,002.33	\$	1,543,426.53		1,393,171.81

2017-18 Draft 3-year Budget

Expenses:

Salaries & Wages

5001 - Salaries & Wages	\$ 852,327.06	\$ 827,502.00	\$ 803,400.00	\$ 752,181.00	\$ 609,232.00	635,237.00
5003 - Senior Ministers Salary	included above	included above	included above	included above	\$ 109,200.00	109,803.00
Total Salaries & Wages	\$ 852,327.06	\$ 827,502.00	\$ 803,400.00	\$ 752,181.00	\$ 718,432.00	745,040.00

Employee Benefits

Payroll Taxes	\$ 65,062.88	\$ 63,167.84	\$ 61,328.00	\$ 57,409.00	\$ 54,830.00	34,244.50
5021 - Medical Insurance	\$ 93,291.99	\$ 81,123.47	\$ 70,542.15	\$ 61,341.00	\$ 84,017.00	83,054.00
5022 - LTD	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ -	\$ 1,940.00	1,940.00
5026 - Life Insurance	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00	\$ 2,378.00	2,378.00
5028 - 401K	\$ 70,337.67	\$ 68,289.00	\$ 66,300.00	\$ 63,077.00	\$ 56,925.00	62,531.00
Sabbatical Savings	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
Total Employee Benefits	\$ 233,120.54	\$ 216,008.31	\$ 201,598.15	\$ 184,205.00	\$ 200,090.00	184,147.50

Professional Expenses

5031 - Professional Expenses	\$ 27,990.00	\$ 27,990.00	\$ 27,400.00	\$ 24,240.00	\$ 16,990.00	15,995.00
5035 - Senior Minister Prof Expenses	included above	included above	included above	included above	\$ 8,000.00	6,000.00
Total Prof Exp	\$ 27,990.00	\$ 27,990.00	\$ 27,400.00	\$ 24,240.00	\$ 24,990.00	21,995.00

Temporary Labor

5041 - Temp Labor	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,600.00	\$ 4,500.00	4,500.00
5042 - Childcare	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 7,000.00	0.00
5043 - Guest Speakers	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 600.00	0.00
5045 - Musicians	\$ 12,600.00	\$ 12,600.00	\$ 12,600.00	\$ 12,600.00	\$ 11,000.00	10,500.00
5047 - Sound Technicians	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 3,300.00	\$ 3,300.00	3,300.00
Total Temp Labor	\$ 32,900.00	\$ 32,900.00	\$ 32,900.00	\$ 35,300.00	\$ 26,400.00	18,300.00

2018-19	2018-19	2017-18	2016-17	2015-16	2014-15
Budget	Budget	Budget	Budget	Budget	Budget

Program Expenses

5103 - Classroom Supplies	\$ 13,000.00	\$ 13,000.00	\$ 12,000.00	\$ 11,000.00	\$ 10,000.00	9,000.00
5121 - Teacher Workshops	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00	1,300.00

2017-18 Draft 3-year Budget

5123 · Grade 7	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	800.00	800.00
5124 · Grade 8	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,500.00	1,800.00
5125 · Grade 9 COA	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	2,500.00	2,500.00
5126 · Grade 10 11 12	\$	700.00	\$	700.00	\$	700.00	\$	500.00	\$	700.00	700.00
5127 · Summer Programs (Camps)	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	6,600.00	\$	10,739.00	600.00
5128 · Youth Social Activities	\$	400.00	\$	400.00	\$	500.00	\$	-	\$	400.00	400.00
5129 · Senior High Trips	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00	10,000.00
5131 · Adult Ed	\$	1,700.00	\$	1,700.00	\$	1,700.00	\$	1,200.00	\$	1,200.00	200.00
5132 · Circles (formerly Small Grou	\$	1,200.00	\$	1,200.00	\$	1,200.00	\$	1,200.00	\$	1,200.00	1,600.00
5799 · Racial Justice	\$	7,500.00	\$	7,500.00	\$	7,500.00	\$	7,500.00	\$	7,500.00	7,500.00
5134 · Multigenerational Music	\$	150.00	\$	150.00	\$	150.00	\$	150.00	\$	500.00	500.00
5135 · Music Purchases	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,000.00	3,000.00
5136 · Piano Tuning	\$	2,000.00	\$	2,000.00	\$	2,200.00	\$	1,750.00	\$	1,420.00	1,420.00
5137 · Worship Items Misc	\$	500.00	\$	500.00	\$	500.00	\$	500.00	\$	500.00	500.00
5140 · Memorials Expense	\$	400.00	\$	400.00	\$	400.00	\$	400.00	\$	400.00	400.00
5199 · Other Program Expense	\$	9,000.00	\$	9,000.00	\$	8,500.00	\$	8,300.00	\$	8,300.00	9,248.00
Total Program Expenses	\$	64,150.00	\$	64,150.00	\$	62,950.00	\$	59,900.00	\$	61,959.00	51,468.00

Other Expenses

5201 • Winter Solstice	\$-	\$	-	\$	-	\$	250.00	0.00			
5202 • Labyrinth	\$-	\$-		\$-		\$	-	0.00			
5203 • Library	\$	500.00	\$	500.00	\$	500.00	\$	500.00	0.00		
5209 • Action Groups	\$	3,000.00	\$	3,000.00	\$	2,500.00	\$	500.00	\$	500.00	500.00
5210 • Friendship Caring Corner	\$	250.00	\$	250.00	\$	250.00	\$	250.00	\$	250.00	400.00
5231 • YCE Supplies	\$	11,000.00	\$	11,000.00	\$	11,000.00	\$	11,000.00	\$	11,000.00	11,000.00
5232 •YCE Travel & Related	\$-		\$-		\$-		\$	-	\$	-	0.00
5233 • YCE Other	\$-		\$-		\$-		\$	-	\$	-	0.00
Families Moving Forward	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	9,000.00	
Total Other	\$	19,750.00	\$	19,750.00	\$	19,250.00	\$	17,250.00	\$	21,500.00	11,900.00

Membership Expenses

5251 · Hospitality	\$	8,500.00	\$	8,500.00	\$	8,500.00	\$	8,000.00	\$	7,500.00	8,500.00
5252 · Visitor Welcoming	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	600.00	\$	600.00	600.00
5254 · New Member Programs	\$	600.00	\$	600.00	\$	600.00	\$	600.00	\$	600.00	1,200.00

2017-18 Draft 3-year Budget

Total Membership Expenses	\$	10,100.00	\$	10,100.00	\$	10,100.00	\$	9,200.00	\$	8,700.00		10,300.00
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		2018-19		2018-19		2017-18		2016-17		2015-16		2014-15
		Budget		Budget		Budget		Budget		Budget		Budget
Fundraising Expenses												
5301 · Pledge Drive	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	4,000.00	\$	5,000.00		5,000.00
5302 · Planned Giving	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	1,500.00	\$	2,000.00		3,000.00
5303 · Misc Fundraisers	\$	3,500.00	\$	3,500.00	\$	3,500.00	\$	-	\$	3,500.00		0.00
5390 · Racial Justice							\$	-				0.00
5808 · The Greater Good	\$-		\$-		\$-		\$	-	\$	300.00		0.00
Total fundraising Expenses	\$	10,500.00	\$	10,500.00	\$	10,500.00	\$	5,500.00	\$	10,800.00		8,000.00
Office Expenses												
5401 · General Office Supplies	\$	6,100.00	\$	6,100.00	\$	6,100.00	\$	5,500.00	\$	6,100.00		6,100.00
5402 · Paper	\$	2,200.00	\$	2,200.00	\$	2,200.00	\$	2,000.00	\$	2,000.00		2,000.00
Total 5400 · Office Supplies	\$	8,300.00	\$	8,100.00	\$	8,300.00	\$	7,500.00	\$	8,100.00		8,100.00
5410 · Small Furnishings Purchase												
	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,700.00	\$	2,000.00		2,000.00
5412 · Visual Arts	\$	4,200.00	\$	4,200.00	\$	4,200.00	\$	4,200.00	\$	4,200.00		4,200.00
5414 · Printing & Copying	\$	19,000.00	\$	19,000.00	\$	19,000.00	\$	18,500.00	\$	18,000.00		15,000.00
5416 · Postage & Shipping	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	4,000.00		5,960.00
5418 · Telephone	\$	4,800.00	\$	4,800.00	\$	4,800.00	\$	4,800.00	\$	3,500.00		2,900.00
5420 · Internet Expense	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00		1,800.00
5422 · Website	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00		1,500.00
5424 · Software Expense	\$	8,000.00	\$	8,000.00	\$	8,000.00	\$	8,000.00	\$	5,500.00		6,650.00
5426 · Equipment Leases	\$	175.00	\$	175.00	\$	175.00	\$	175.00	\$	175.00		175.00

2017-18 Draft 3-year Budget

5432 · Sound System	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	6,000.00	\$	3,000.00	3,000.00
Total 5430	\$	49,675.00	\$	49,675.00	\$	49,675.00	\$	52,875.00	\$	43,375.00	43,185.00

5440 · Insurance

5441 · Workers Comp	\$	7,263.62	\$	7,191.71		7120.5	\$	7,050.00	\$	7,008.00	5,800.00
5442 · Liability Insurance	\$	17,206.03	\$	17,035.67	\$	16,867.00	\$	16,700.00	\$	14,250.00	17,000.00
Total Insurance	\$	24,469.65	\$	24,227.38	\$	23,987.50	\$	23,750.00	\$	21,258.00	22,800.00

Denominational Expenses

5451 · Dues & Memberships UUA	\$	38,166.90	\$	36,349.43	\$	34,618.50	\$	32,970.00	\$	31,400.00	27,600.00
5452 · Dues & Memberships PSD	\$	11,668.86	\$	11,113.20	\$	10,584.00	\$	10,080.00	\$	9,600.00	8,400.00
5453 · Dues & Memberships Other	\$	800.00	\$	800.00	\$	800.00	\$	800.00	\$	1,460.00	1,460.00
Total 5450 · Dues & Memberships	\$	50,635.76	\$	48,262.63	\$	46,002.50	\$	43,850.00	\$	42,460.00	37,460.00

	2018-19		2018-19		2017-18		2016-17		2015-16		2014-15	
	Budget		Budget		Budget		Budget		Budget		Budget	
5475 · Financial Review/Audit	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00		1,700.00
5480 · Consultants	\$	20,133.00	\$	20,133.00	\$	20,133.00	\$	18,633.00	\$	32,500.00		6,500.00
5490 · Employee Appreciation	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,650.00		1,500.00
5510 · Volunteer Appreciation	\$	1,800.00	\$	1,800.00	\$	1,800.00	\$	1,650.00	\$	1,620.00		1,620.00
5530 · Board Expenses	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00		1,000.00
5540 · Leadership Development	\$-		\$-		\$-		\$	-	\$	-		0.00
5560 · Interest Expense	\$-		\$	-	\$	19,500.00	\$	39,000.00	\$	38,976.62		41908.81
5571 · Payroll Processing Fees	\$	3,100.00	\$	3,100.00	\$	3,100.00	\$	3,100.00	\$	2,800.00		2,800.00
5572 · Bank Service Charges	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,500.00		1,500.00
5573 · Credit Card Discount Fees	\$	13,000.00	\$	13,000.00	\$	13,000.00	\$	13,000.00	\$	13,000.00		13,000.00

2017-18 Draft 3-year Budget

Total 5570	\$	43,033.00	\$	43,033.00	\$	62,533.00	\$	80,383.00	\$	94,546.62	71,528.81
5580 - Mileage	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	2,000.00	2,200.00
5590 - Utilities											
5591 - Utilities Electric	\$	29,000.00	\$	29,000.00	\$	28,000.00	\$	27,000.00	\$	27,000.00	27,000.00
5592 - Utilities Gas	\$	18,000.00	\$	18,000.00	\$	17,000.00	\$	16,000.00	\$	20,000.00	14,000.00
5593 - Utilities Water & Sewer	\$	4,500.00	\$	4,500.00	\$	4,500.00	\$	8,000.00	\$	9,000.00	7,000.00
Total Utilities	\$	51,500.00	\$	51,500.00	\$	49,500.00	\$	51,000.00	\$	56,000.00	48,000.00
Repairs & Maintenance											
5601 - Repairs & Maintenance General	\$	17,200.00	\$	17,200.00	\$	17,200.00	\$	17,200.00	\$	17,200.00	17,200.00
5602 - HVAC Repairs & Maintenance	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00	10,000.00
5603 - Elevator Maintenance	\$	3,300.00	\$	3,300.00	\$	3,300.00	\$	3,300.00	\$	3,300.00	3,300.00
5604 - Alarm Maintenance	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00	1,500.00
Total 5600 - Repairs & Maintenance	\$	32,000.00	\$	32,000.00	\$	32,000.00	\$	32,000.00	\$	32,000.00	32,000.00
Miscellaneous Other Expenses											
5620 - Janitorial Supplies	\$	7,500.00	\$	7,500.00	\$	7,500.00	\$	7,000.00	\$	8,000.00	6,000.00
5630 - Trash & Recycling	\$	6,500.00	\$	6,000.00	\$	6,000.00	\$	4,000.00	\$	5,000.00	3,000.00
5640 - Groundskeeping	\$	21,000.00	\$	21,000.00	\$	21,000.00	\$	16,200.00	\$	11,700.00	11,700.00
5650 - Pest Control	\$	600.00	\$	600.00	\$	600.00	\$	600.00	\$	600.00	600.00
5660 - Other Expense	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	1,500.00	\$	3,000.00	4,199.00
5701 - Offering Plate for Community	\$	38,000.00	\$	38,000.00	\$	38,000.00	\$	38,000.00	\$	45,500.00	49,000.00
5704 - TRUST	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	4,000.00	4,000.00
Holiday Giving Gift	\$-		\$	-	\$	54,000.00	\$	-	\$	63,000.00	
Misc Release from Temp Restricted Exp							\$	50,000.00			
Total 5700	\$	77,600.00	\$	77,100.00	\$	131,100.00	\$	119,300.00	\$	140,800.00	78,499.00

	2018-19	2018-19	2017-18	2016-17	2015-16	2014-15
	Budget	Budget	Budget	Budget	Budget	Budget
Total Expenses	\$ 1,589,051.00	\$ 1,543,798.31	\$ 1,572,196.15	\$ 1,499,434.00	\$ 1,513,410.62	1,394,923.31
Net Income	\$ 1,582,451.03	\$ 1,547,973.58	\$ 1,572,500.33	\$ 6,568.33	\$ 1,543,426.53	1,393,171.81
Loan Principal	\$-	\$ -	\$ -	-\$ 39,165.00	-\$ 28,306.10	\$ (28,306.10)

2017-18 Draft 3-year Budget

Adjusted Net Income	-\$	6,599.98	\$	4,175.27	\$	304.18	-\$	32,596.67	\$	1,709.81	(30,057.60)
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First Universalist Church – Board of Trustees

Attachment for March 16, 2017 agenda, item III(C).

Dick, Karin, and Jen have been discussing this issue. Here are the highlights from a recent e-mail from Dick to Eric (which Eric has edited for context):

- a. Background: Last year the GPH was revised to read that the Board would
Provide notice to the Church members of at least one meeting for the purposes of discussing the draft annual operating budget and capital expenditure budget with Church leadership no later than 5 weeks prior to the Annual Meeting, with such meeting(s) to be concluded no later than 3 weeks prior to the Annual Meeting.
- b. What needs to be clarified is the timing of the budgets going to the finance committee & board. Existing language provides that staff:
 - Present the draft annual operating budget and capital expenditure budget to the Finance Committee for review and comment no later than 7 weeks prior to the Annual Meeting.
 - Present the draft annual operating budget and capital expenditure budget to the Board of trustees for its approval no later than 2 weeks prior to the Annual Meeting.

Proposed language:

- Staff will present the draft annual operating and capital expenditure budgets to the finance committee for review and comment no later than five days prior to the April finance committee meeting.
 - Staff will present the draft annual operating and capital expenditure budgets to the board for its approval no later than five days prior to the May board meeting.
- c. There are a couple of qualifiers to be proposal:
 - This year the board is acting as the finance committee so there doesn't need to be any special language. If the board continues without a finance committee this logic would continue to apply.
 - If the April board meeting remains the third Thursday of the month then there will be always at least ten days between the board meeting (where the board gives preliminary approval to the budget) and the first budget meeting.
 - The annual meeting is always scheduled for the first Sunday in June. The exception was 2015 when we held it on May 31 rather than June 7 because Memorial Day was May 25. That will occur again in 2020. The "five weeks prior" still works if we advance the meeting to the last Sunday in May in 2020.

The church by-laws also mention a congregational budget meeting:

Thirty (30) days prior to the Board's adoption of a budget to present at the Annual Meeting, the Senior Minister shall notify the Members by posting notice in the Church building and by such other means as are reasonable of a meeting to discuss with Members the planned budget. Such meeting shall occur prior to the Board's adoption of the budget.

While we might want to adopt the same "five weeks" language for the by-laws for consistency the "30 days" would fall within the five weeks.

First Universalist Church—Minneapolis, MN
Racial justice Mapping Session: May 2014
Executive Summary

Background

In May, 2014, a group of approximately 35 First Universalist congregants and leaders gathered to conduct a “Mapping Racism” exercise, facilitated by Dr. Heather Hackman. All of these participants had attended either the first or the second twenty four hour training with Dr. Heather Hackman. With curiosity and compassion, using what we’d learned in these 24 hours trainings, the purpose of this exercise was, “to ‘map’ out racism and whiteness at First Universalist and look at the places that seem to demand the most attention with respect to working toward racial justice.”

Dr. Hackman invited participants to “conduct an honest assessment of long-standing patterns of whiteness that may have gone unseen in the church up to this point,” and undertake an effort to address them. In doing this mapping exercise, we would then move toward identifying ways in which different functions and processes of the church might change as we collectively lived into our vision of being a church fully committed to racial justice.

The areas of focus for the mapping exercise included ***Staff, Governance, Programming, Culture/Identity, Building, Worship, Faith in Action, Religious Education, History, Membership, and Communication.***

The mapping participants were also asked to engage with the following questions:

- 1) Where do you see the white racial narrative in this area of the church? (Staff, governance, programming, worship, etc.)
- 2) What are possible action steps, or important questions to consider in each focus area?

This document serves as an executive summary of the process, identifying common themes in the discussion and highlighting areas of focus. The Racial justice Leadership Team, as a strategic body, has identified its focus areas for this year and next year based upon this document. The Racial justice Leadership Team will invite other church leaders to focus on the other recommendation actions that emerged from the “mapping session.”

Note: Many steps have already been taken since the “Mapping Session” gathering took place last May. The themes and notes below reflect the material generated from last May; they do not reflect the changes that have been initiated since then.

Common Themes

There were several common threads of the “white racial narrative” that were identified in every aspect of the church. They included:

Racial Make Up and Representation—Whether considering the staff, ministerial leadership, church governance/Board of Trustees, music and worship arts, religious education, the pledge team, pastoral care, faith in action work, or the congregation in general, the mapping participants consistently identified that these areas of the church were made up predominantly of people who appear to be racialized as “white.” This was noted without judgment; it’s simply what is.

There was a consensus that First Universalist should invite members of color to participate in these ministry areas.

The mapping participants were curious about current membership practices and expectations in the church and wondered if they represented a “white racial narrative,” thus making the church less appealing to people of color.

The mapping participants also agreed that the current policies and practices related to hiring and interviewing should be reviewed so that they intentionally include a racial justice lens.

Church Organization/Structure—With respect to staff, ministers, governance, and decision-making, mapping participants noted that First Universalist seems to have a traditional white model of operating. (The idea that democratic and “civilized” society is regulated by logic, rules, etc., i.e., Robert’s Rules.)

The group noted certain factors that impeded overcoming the current structure, including the fact that top staff leadership did not include any people of color.

Policies and Procedures—Throughout First Universalist church, including the processes for meetings, fundraising, communication, goal setting, budgeting, recruitment, program selection, and partnering outside the church on major initiatives, it appears that (until recently) the white racial narrative has been privileged.

There was also curiosity as to how the Board of Trustees uses a “racial justice” lens in its work.

Additionally, participants wonder if the current evaluation of our mission and visionary goals included a racial justice lens?

Church Culture/Identity and Communications—Whether through direct communication functions in the church (website, newsletter, public announcements, signage, etc.) or through the communication of leaders and ministers from the pulpit and at formal gatherings/meetings, the way that First Universalist communicates and embodies its values was a significant source of much reflection among mapping participants.

The results of the mapping session related to communication can be divided into three common themes: inward facing communication, outward facing communication,

and the communication of our culture and identity, throughout history and currently ongoing.

Communication:

Inward: The Liberal, bulletin boards, the visual representations inside the building, such as art, and the communication implicit in the music, within programs in the church-, as well as explicitly stated in the sermons, new member orientation, and announcements---were all mentioned as areas where the church could grow in its racial justice commitment and identity.

The communication expressed through the experience of the social hall was highlighted—participants noted the high level of white people, and the art as often being perceived as “white, liberal, progressive.” Some participants noted that they had experienced micro aggressions in some coffee hour conversation.

The mapping participants wondered if First Universalist was publicizing or communicating racial justice activities or accomplishments as well as they could. Participants also wondered if the various sources of our communication could be reviewed and enhanced to reflect our racial justice values. Participants felt that the racial justice work should have greater prominence in the social hall.

A number of observations and recommendations were made regarding the worship life of our church, including suggestions that the content, structure, sources used in the sermons, music selections, and worship associate stories, all reflected a racial justice lens.

The ***outward facing*** communication, such as the building exterior, its location in the neighborhood, the website, and any public communication associated with our activities and programs, such as Faith in Action were highlighted as areas to deepen our racial justice focus.

Third: Communication of Culture and Identity.

The communication of our “culture” that stems from the history of the Unitarian Universalist faith tradition in this country in which there have been tensions around race, and unexamined social justice values that seem potentially paternalistic and assimilationist.

Participants also noticed that the founders of the church were in many cases the “founders of Minneapolis,” seen as “leaders” and “helpers,” in the community.

Education

A prominent theme during the mapping session focused on education. There was deep curiosity about the religious education content and how the curriculum and content spoke to children and youth of color. Additionally, there was curiosity about how the program might support parents of color, as well as include UU curriculum to teach about race, racism, and whiteness.

There was also a deep desire to have the “race, racism, and whiteness education” be spread across all areas of the church, including Board of Trustees, staff, Religious Education, adult programming, committee leadership, music, worship associates, membership, fundraising, and Faith in Action.

Based on these themes and feedback from the mapping session, the racial justice Leadership Team is focusing on the following areas this year and next:

1. Create a Worship Audit team. Examine sermons, music, readings, themes, and offering plate choices and the racial justice connection in all of these. (This is an immediate goal, and a team will be created to work closely with Rev. Justin Schroeder, Rev. Ruth MacKenzie, and others.)
2. Create a Communication/Culture/Identity Audit team. This team will conduct an audit of communication messages in all aspects of the church, worship, RE, public communication, the building, visual communication, etc. through a racial justice lens, and will make suggestions on how to make our Racial justice work be more prominent in Social Hall. (This is an immediate goal and a team will be created to work closely with Rev. Justin Schroeder, Heidi Johnson (Communication Manager), and others).
3. Create a team whose focus will be on connecting with church members who have a passion for racial justice, and inviting them into relationship and leadership in this important ministry.

It is our hope that these teams will be assembled and begin their work in early 2015.

Recommended Actions (for ministry teams, working with staff liaisons):

1. Create a racial justice “litmus test” for all our Faith in Action work, i.e. a set of questions we will ask about all our efforts to ensure they happen with a racial justice lens. (Note: Rev. Jen Crow has just begun work with a twenty hour a week intern who will be helping to do this.)
2. Review Religious Education materials to make them more accurate and relevant. Examine what leadership is needed in the RE program so that the curriculum contains race relevant content and impacts early racial narrative development. Consider potential racial justice training of our RE volunteers.
3. Focus on church Policies/Governance. Update strategic plan, budget, hiring goals, recruitment for the board, and all areas of leadership and governing policies with a racial justice lens. (Ongoing work for Board of Trustees, beginning this year and next.)
4. Programming: Begin to construct all programming with a racial justice lens. (Immediate goal, and ongoing.)