

First Universalist Church Board of Trustees
April 18, 2019
Board Packet

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First Universalist Church of Minneapolis

Board of Trustees Meeting

April 18, 2019

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 March meeting.
- Monitoring: Acceptance of attendance and membership numbers
- Monitoring: Acceptance of staff and significant volunteer changes
- Acceptance of Co-Senior Minister report.
- Acceptance of Change Team minutes from April 6, 2019.

III. Budget (7:00 – 7:45)

Jen will take us through updated budget projections. We need to get the budget near-final because we have congregational budget meetings on **Sunday, April 28, and Tuesday, April 30.**

IV. Co-Location (7:45 – 8:00)

Review and approval of Statement of Principles for the Joint Steering Committee (see packet). Shir Tikvah has already approved these.

BREAK 8:00 – 8:10

V. Congregational Survey (8:10 – 8:25)

Cindy and Kristen have developed a framework for approaching a congregational survey in connection with the co-senior minister evaluation process (see packet).

VI. Congregant Grievance Policy (8:25 – 8:45)

A redline copy of the policy, based on our previous discussion, is in the packet. Let's do this!

VII. Adjournment (8:45)

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Co Sr. Ministers Report to the Board of Trustees, April, 2019

Opening Reading/Reflection:

from Elizabeth Gilbert's book "Big Magic: Creative Living Beyond Fear."

This is a letter addressed to fear itself:

Dearest Fear:

Creativity and I are about to go on a road trip together. I understand you'll be joining us, because you always do. I acknowledge that you believe you have an important job to do in my life, and that you take your job seriously.

Apparently your job is to induce complete panic whenever I'm about to do anything interesting—and, may I say, you are superb at your job.

So by all means, keep doing your job, if you feel you must. But I will also be doing my job on this road trip, which is to work hard and stay focused. And Creativity will be doing its job, which is to remain stimulating and inspiring. There's plenty of room in this vehicle for all of us, so make yourself at home, but understand this: Creativity and I are the only ones who will be making any decisions along the way.

I recognize and respect that you are part of this family, and so I will never exclude you from our activities, but still—your suggestions will never be followed. You're allowed to have a seat, and you're allowed to have a voice, but you are not allowed to have a vote. You're not allowed to touch the road maps; you're not allowed to suggest detours; you're not allowed to fiddle with the temperature. Dude, you're not even allowed to touch the radio. But above all else, my dear old familiar friend, you are absolutely forbidden to drive.

Reflection Questions: As you reflect on your life as well as our ministry and the work of our church, where fear and creativity? What are they saying to you? How are you responding?

Monitoring Items:

Staff and Volunteer Transitions: No staff transitions to report. Regarding volunteers, we are beginning to put together the Holiday Giving Team. We are focused

on making this a multi-generational, family and youth friendly team. To this end, Lauren Wyeth has agreed to serve on this team. Justin is the staff liaison to this team.

Staff Grievances: No staff grievances have been reported.

Staff Survey: Later in April, we'll invite staff to fill out the annual staff survey.

This has been a helpful instrument for us to determine where and how to improve staff relationships, communication, etc.

Information Updates:

Co-Location Relationship Building:

On Friday, April 5, over sixty First Universalist members attend Shabbat Service at Shir Tikvah. As we explore the possibility of co-location, we recognize that the legal and financial concerns need to be addressed, but we also know that relationship building and breaking bread together is of critical importance. Justin and Rev Ruth were among those from First Universalist at Shir Tikvah. At the end of the evening, Justin spoke with a group of members from First Universalist. They had had a wonderful time, and were already thinking about welcoming Shir Tikvah to First Universalist on May 12th, and dreaming about the kind of extravagant hospitality we might offer them after the service.

While we can't speak to the experience of everyone who attended, we think the reflections from Board Secretary, Christa Anders, excellently capture the heart of it:

"My partner Tom MacLeod and I joined along with 60 or so of our fellow congregants for Friday night Shabbat services at Shir Tikvah on April 5. I have been to Shir Tikvah before for meetings with First Universalists Sacred Solidarity team as well as for friends' Bar and Bat Mitvahs. But this was our first Shabbat service. Everyone was very welcoming, showing us where we could sit and explaining how to follow along with the Hebrew in their book of worship. The service opened with singing. Oh the singing! I wish you could hear it - the voices and the instrumentation were so lovely. Rabbi Arielle Lekach-Rosenberg also doubles as their cantor. A singing rabbi - hey - that sounds a lot like our Minister Ruth McKenzie! The service was very personal with opportunities for people to share the names and memories of people who had died. There was some Torah reading but also some Mary Oliver so what was not to love?

"Perhaps the most impressive thing we witnessed was what one member called the "Shir Tikvah shuffle." After the service, we were ushered into the small room outside of the sanctuary. While we nibbled on appetizers and met each other, a well choreographed cadre of Shir Tikvah folks quickly and quietly moved all the folding chairs, set up round dining tables, covered them with table cloths, linen napkins and flowers and put up two amazing buffet tables. The food was all prepared by Shir Tikvah

members and it was so delicious. We really enjoyed having conversations with the other Shir Tikvah members at our table.

“I met two women that evening who, like me, grew up Lutheran in Minnesota. Just as I chose my UU faith as an adult, they too chose the Jewish faith for themselves as adults. Perhaps that is what I really appreciated about the evening: an understanding that their congregation, like ours, is full of people who intentionally make choices about their spiritual path and who look to engage on that path with other like minded individuals in community.”

Judaism 101: On Sunday, April 14, two of the Rabbis from Shir Tikvah, Michael Adam Latz and Arielle Lekach-Rosenberg, taught Judaism 101 at First Universalist. Rev. Karen Hutt and Rev. Justin Schroeder will teach Unitarian Universalism 101 at Shir Tikvah in May

Church Dinner Team: This team, comprised of staff and congregants, has been meeting and planning since last fall. The goal, from the beginning, was to create a community dinner grounded in dismantling white supremacy culture. In the initial months, the planning team spent time building deep relationships and trust among team members. The planning team also drew inspiration from Marnita's Table and some of the principles they use, including a commitment to have over 50% people of color at the gathering, and 30% youth. On Tuesday, April 9th, they held their first dinner. Attendees included many from First Universalist, but also a number of folks from outside First Universalist. It was a majority people of color space, and from everyone we've spoken to, a remarkable experience!

First Universalist Church of Minneapolis
Board of Trustees Meeting March 21, 2019
6:30 p.m. Cummins Room
Meeting Minutes

I. Call to Order

Trustees and Ministers present: Eric Cooperstein, Bryana French, Richard Spratt, Lillie Pang, Cindy Marsh, Christa Anders, Jen Crow, Justin Schroeder

Guests: Nancy Gaschott

II. Consent Agenda

- Approval of minutes from February meeting.
- Monitoring: Acceptance of attendance and membership numbers
- Monitoring: Acceptance of staff and significant volunteer changes

APPROVED.

III. Finance

A. January 2019 Report

January numbers are in and the deficit is starting to shrink due to cuts made by program directors and the pledges that are coming in. Annual giving revenue is coming in slower than expected. Staff will be reaching out to make sure that gifts are coming in by the end of June.

There will be a close the gap event on May 5th. Justin has secured a matching grant for this.

Pledge campaign for next year - basically tracking where we were last year.

Increased HVAC expenses are due to our 30-plus year-old units, which are in need of replacement. They are part of the plans for renovation. Jen will ask to see if it would make sense to replace them now.

B. Fiscal sponsorship for Lifegivers Conference

There is an indigenous conference coming up in April. We are offering the space for free with some nominal cost for sound and custodian. They need a fiscal sponsor. Staff has prepared a fiscal sponsorship agreement with a fee of 5%, which is lower than the standard rate that nonprofits use for fiscal sponsorships.

In the past, we have taken the position that the Board has approved the fiscal sponsorships.

We likely need a policy (staff and/or Board) for the future regarding fiscal sponsorship. We should better understand our parameters. We want to make sure that there is not mission creep or conflicts about when we want to give the space for free or take on fiscal sponsorship.

The Board approved moving forward with this Conference and serving as the fiscal sponsor.

C. 2019 – 2020 budget projections

The budget represents our commitments and our values. Jen's priorities as she prepared this draft include:

- Racial justice
- Role as a fair employer
- Commitment to the UUA

We have pushed our racial justice work through the budget. Working on hiring a full-time minister of color, re-writing RE with a racial justice lens, staff retreats re racial justice and supporting the Racial Justice Education Team and the Change Team.

The rough proposed budget currently shows a deficit of about \$13,000 for the next year.

With Elaine's departure, we have an opportunity to move closer to our three to five year goal of having a FT minister of color. For the coming year, the budget anticipates continuing our relationship with Rev. Hutt at .25 time and a new minister at .75. Jen would like to move back to the UUA health plan to access some family plans at a more reasonable cost than our current BCBS policy. Also investigating a pro-rated health benefit for part-time employees to be consistent with the UUA.

The Board discussed the outline of the budget and the three-year projections. We need to live within our means. When you look at the three-year budget, our expenses are exceeding our ability to fundraise. Sharing with Shir Tikvah could help with some of the building expenses. There is a mismatch between our dreams and what the congregation has the capacity and willingness to pay for.

Rev. Crow would like to see some funds budgeted for sabbatical support for when Justin is on sabbatical during the first six months of 2020.

The Board would like to see how much we are spending on racial justice by allocating portions of people's time to racial justice work so that we have a better sense of what we are spending on racial justice work.

Board-identified priorities:

- Fund a full-time minister of color
- No deficit budget
- Salary adjustments to staff
- Sabbatical support

IV. Co-Location (7:25 – 8:50)

A. Update from LAFF re: financial model. Cindy Marsh and Nancy Gashott

LAFF has worked through lots of the issues that the Board was also raising. The Shir Tikvah feasibility study is wrapping up. Next steps for LAFF will be working on legal agreements. Shir Tikvah wants equal numbers of board seats on the board of the entity that would own the building. That is likely a deal-breaker for them.

Financially, Shir Tikvah is very similar to us but they are just 30 years old. They are a growing, thriving congregation. They do an audit every year. Kevin and Nancy have reviewed their audit. For a small and young organization they are very stable. They do spend more in some years than they bring in. They have an almost \$1million endowment and some board restricted funds. But their balance sheet is very solid. They have a line of credit that they can use that they have not had to use. The depreciated value of property and equipment was \$750,000.

Nancy Gashott, as part of the LAFF committee, has been doing some financial modeling and anticipates that we will have to do some short-term borrowing as the capital campaign is implemented. The goal is to not have debt when we come out of the building process, because of its impact on the operating budget.

The Board discussed the work of Genesis, the joint organization that oversees a building in Ann Arbor that houses a Jewish synagogue and Episcopal church. The Board also discussed the importance of our Policy Governance framework.

B. Change Team developments - Richard and Lilly

Richard and Lilly presented some of the discussion from a recent Change Team meeting about co-location. Questions were raised about whether we should re-engage with the Choice Points framework in our decisionmaking. The Change Team is concerned that co-location must help advance our racial justice work. We would still continue to go forward with our own racial justice work. We would also do cross cultural work with Shir Tikvah but we still do our own work.

Change Team will meet next week. The Board would like something more concrete back from the Change Team that lays out their position.

C. Timing of decision-making on co-location

The Board also discussed the requests from the various committees working on co-location that we slow down the approval process and not have the annual meeting in June be the final deadline for a decision. The Board agreed that the annual meeting could be used to have a straw poll or some other means of measuring the intent of the congregation on co-location but holding off a formal vote until the fall.

V. Executive Session

The Board met in executive session to discuss a confidential matter.

VI. Adjournment

The meeting was adjourned by the Board Chair at 9:55.

March Attendance								
				2019				2018
Adults		9:30 AM	11:15			9:30 AM	11:15	
1st week		221	204	425		266	228	494
2nd week		138	149	287	**	219	300	519
3rd week		203	196	399		244	295	539
4th week		270	233	503		231	280	511
5th week		144	156	300				
Monthly Total		976	938	1914		960	1103	2063
Average for March		195	188	383		240	275.75	515.75
RE								
1st week		183	114	297		208	168	376
2nd week		116	104	220		192	193	385
3rd week		206	121	327		166	168	334
4th week		163	93	256		76	56	132
5th week								
Monthly Total		668	432	803		642	585	1227
Average for March		167	108	200.75		160.5	146.25	306.75
Combined Average		362	296	679.25		400.5	422	822.5
Notes								

*Spring break, no RE. Childcare only.

** snow or extreme cold

**2019 Statistical Report
March 2019
Board Meeting April 18, 2019**

MEMORIAL SERVICES: 0

MARRIAGES/SERVICES OF COMMITMENT: 0

MEMBERS FOR APPROVAL: 8

Troy T. Behnke, Minneapolis

Andy & Meredith Cummings, Mpls.

Katherine Harrell, Minneapolis

Holly Sue Mattson, Minneapolis

Emily Wallace, Minneapolis

Michael Walsh, Buffalo

Margery Wells, Edina

MEMBERS REINSTATED: 0

MEMBERS FOR REMOVAL: 10

Maria Almli (03/28/19) moved away

Jody Beresford and Robert Mayer (03/06/19) moved away

Richard Carlson (01/09/19) deceased

Jack Gaede (02/06/19) asked to be removed

Allysa and Anthony Hughes (02/25/19) moved away

Kim Lund (03/27/19) asked to be removed

Myra Woods (01/02/19) deceased

Barry Evan Lawson (3/27/19) asked to be removed

CHILDREN DEDICATED: 0

	To Date	End of Year Totals			
MEMBERS	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015
(Fiscal Year)	67	66	109	54	58
TOTAL MEMBERS:	1086	1049	1,011	934	920

Total members as of the last meeting: 1086

To be added: 8

To be removed : 10

TOTAL MEMBERS: 1070

FIRST UNIVERSALIST CHANGE TEAM MEETING
APRIL 6, 2019
8:30-11

Present: Richard Spratt, Lillie Pang (co-chairs), Kayci Rush, Sarah Hedge, Ben Miles, Karin Wille, Justin Schroeder

Justin opened the meeting with a reading by Maya Angelou from adrienne marie brown's Emergent Strategies. He noted that when brown was here last week, she talked about making justice work so joyful that people find it irresistible and want to participate.

Justin reported on his recent lunch with Rabbi Latz. Both of them felt that having our CT and Shir Tikvah's RJ Task Force meet would be helpful. Regarding input from POCI, Justin noted that the POCI caucus is meeting with Kevin Ambrose on April 14 to talk about co-location.

(Note: The following is an excerpt from Justin's March 17 email to the CT, which presumably was one of the reasons for suggesting the meeting:

“Second, as both First U and Shir Tikvah have engaged in this process, we (Note: the “we” here is Jen and Justin) have identified the following as deal breakers: If co-location doesn't further our racial justice learning, or in fact, detracts from our racial justice commitment, we won't move forward.....

Third, First Universalist's racial justice commitments will advance regardless of what happens with Shir Tikvah. We are committed to that mission no matter what. We believe that if we co-locate, there might be significant racial justice efforts we could do together - possible examples: hiring a joint RJ coordinator, starting a preschool for low-income families, etc.

Fourth, we value the thinking and input of the Change Team on this matter. Your voice and perspective are deeply important to us and the congregation.”)

Richard noted that there is a difference between a congregation being committed to RJ and a committee of the congregation being committed. Justin responded that this is part of the question we're trying to answer. The CT agreed to meet with ST's RJ Task Force on April 29 from 6:30 to 8:30.

Lillie and Richard will be at the POCI caucus meeting on April 14. They will provide a summary of feedback to the CT prior to its April 29 meeting with ST. The CT will reassess its recommendation regarding co-location at its next meeting.

Regarding POCI and/or youth meeting with their counterparts at ST, Lillie and Richard will bring that question to POCI at the April 14. Emma Paskewitz had indicated in an informal conversation that the youth are potentially getting pulled into a lot of conversations and that adding another event at the end of the year is difficult. All agreed that communication structures would be more effective if youth, POCI and other potentially marginalized voices become part of important conversations earlier on. The CT recommended that Justin talk with Lauren and/or Emma about that issue.

The CT will meet on Thursday, May 9 from 7 to 8:30 to review feedback from the POCI meeting and the ST meeting and review its prior recommendation. It will meet again on Thursday, May 30 (same time) to establish priorities for next year.

Justin reported that a minister of color will be hired to replace Elaine. Since we are out of the normal hiring time frame for the UUA process, Justin and Jen have tapped their personal networks to surface candidates; no Search Committee will be formed. Concern was expressed about the process not including POCI input, despite the timing constraints of hiring someone to start by August.

Justin also reported that the staff is developing a RJ newsletter that will incorporate the timeline of RJ work that has been developed. It will also include links to additional information and will become a living document.

The CT had a discussion about the ongoing tension in our work between celebrating successes and the need to move on to further challenges (e.g., celebrating hiring a minister of color vs. how a religious professional of color will be integrated into our community).

Regarding the minutes of the March 9 meeting, which were not distributed to the Board for a variety of reasons, Lillie and Richard, as Board members, will pull out the recommendation to the Board regarding the use of choice points and share it with the Board. The CT has re-committed to using choice points consistently in its work.

The meeting adjourned at 11.

Karin Wille

Financial Summary & 2019-20 Operating Budget Proposal
April 2019
Prepared by Rev. Crow

Operating Budget Summary

At the end of February 2019, expenses are exceeding income by \$79,500.

Annual giving revenue is coming in slower than expected. Our major tenant (Southside) is behind one month in their rent (\$8,000) in this analysis.

We plan to have a Close the Gap weekend this spring. We have committed matching gifts of \$15,000 and expect to raise \$25,000 (\$10,000 over budget).

Expenses are running largely on track with no major overages. Directors continue to make expense cuts and our annual giving team and staff will be reaching out to donors to ensure that gifts are made prior to the end of the fiscal year.

Capital Campaign

Capital campaign gifts continue to come in as expected, and no major expenditures were made in March aside from the purchase of a new sound board (less than \$3000). Dick, Brad, and I met with our advisors at Accredited to discuss our investments, and after considering options at Sunrise Bank and with Accredited, made the decision to invest our capital campaign funds in 3 month treasury bills for a return of 2.4%.

2019-2020 Operating Budget Proposal
Prepared by Revs. Crow & Schroeder

Summary

The operating budget of First Universalist represents our commitments as a congregation. It is a significant way that we practice spiritual. In that spirit, we intend for our operating budget to reflect our congregation's commitment to racial justice, our role as a fair and just employer, and our covenant with the UUA.

The biggest financial investment we make with our annual budget is in our staff, and we work toward our racial justice goals through our staff in many ways, including but not limited to:

- Hiring a full-time minister of color
- Re-writing our religious education curriculum with a racial justice lens
- Quarterly staff retreats focused on naming and dismantling white supremacy within our congregation
- Staff time, support, and collaboration with our Racial Justice Education Team and the Change Team
- Programming specifically for POC children, youth, families, and adults

With this budget, we ensure that racial justice initiatives are funded, that our salaries and benefits approach UUA recommendations, that we are working toward fulfillment of our covenantal commitment to the UUA, and that our mission and visionary goals are receiving adequate funding for their success.

While the budget we present for consideration is balanced, we believe that it leaves out several key items that need to be funded. **We do not recommend approval of this budget. We recommend that the board approve and present to the congregation an operating budget with a \$15,000 deficit** that includes an additional \$2500 for racial justice programming, \$4000 for sabbatical support, and a \$9000 pool for staff salary increases.

The budget as presented includes the following items:

Income

- Annual giving set at \$1,150,000 with a 4% loss
- Fundraising set at \$15,000
- Major rentals to include an extension of our contract with Southside through June of 2020 - with a renegotiation to include an increase of \$5000
- Miscellaneous rental increase of \$6500

Expenses

Included

- Fund all expected non-negotiable expenses at a reasonable level (utilities, building, program and administrative expenses)
- Hiring/retaining the equivalent of a full-time minister of color.
- Move to UUA Health Insurance - this change allows employees access to much cheaper family rates. This does not address the UUA recommendation of paying 80% of employee premiums and 50% of family premiums, but it does considerably reduce the burden of family premiums for employees. This change requires us to pay a pro-rated portion of health insurance premiums for employees who work 20 hrs/wk or more.
- 3% increase to UUA/MidAmerican dues (\$1500)
- Salary adjustments for two key positions that are significantly below recommended salary ranges. These adjustments do not bring these salaries into range.

In this annual operating budget, we make strides toward meeting our goals, and we fall short in several areas:

- The Racial Justice Education Team asked for a \$10,000 line item and receives \$7,500
- Several salaries are not within the ranges established by the UUA.
- We will hire our new $\frac{3}{4}$ time minister significantly below minimum UUA salary recommendations.
- Moving to UUA health insurance provides some relief for employees who wish to provide health insurance for family members, but we do not include any percentage of health

insurance premiums to be paid by First Universalist for dependents or spouses (UUA recommends 50% premium payment)

- The UUA has requested \$88,500 as our Annual Program Fund Dues, we are providing \$46,558
- This budget includes a reduction in support staff and facility staff hours. This budget does not include a 1% pool for salary adjustments (roughly \$9000).
- This budget does not include the \$4000 requested for sabbatical support.

For information

- No salaries or benefits are being paid from Capital Campaign Funds. Last year's budget included \$25,000 for salaries and benefits from CC Funds.
- The Board approved a deficit budget last year in order to fund racial justice initiatives.
- Total cost of ¼ time adjunct minister position in this budget is \$18,000.

3-year Budget

- 2020-2021 budget assumes construction that year
- 2021-2022 budget assumes co-location with Shir Tikvah and a 50/50 sharing of all building related expenses, including facility and some administrative staff.

**First Universalist Church of Minneapolis
Analysis of Revenues & Expenses - Summary
July 2018 to February 2019**

Accounts	Current Balance (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Last Year YTD Actual
Revenues				
Pledges	\$673,904.02	\$704,992.10	\$1,115,775.00	\$724,105.98
Contributions Unrestricted	\$116,628.56	\$123,066.72	\$161,100.00	\$108,017.30
Contributions Temp Restricted	\$0.00	\$0.00	\$0.00	\$0.00
Contrib Released from Restr	\$184,892.21	\$75,333.36	\$113,000.00	\$159,429.24
Fundraisers	\$39,829.72	\$22,666.72	\$34,000.00	\$24,618.81
Program Fees	\$5,773.60	\$666.64	\$1,000.00	\$1,652.00
Dividends & Interest	\$14,419.39	\$12,166.64	\$18,250.00	\$12,983.79
Rental Income	\$80,897.40	\$91,661.28	\$137,492.00	\$84,809.50
Realized Gains & Losses	(\$4,225.37)	\$0.00	\$0.00	(\$3,922.21)
Unrealized Gains & Losses	\$765.42	\$0.00	\$0.00	\$19,024.49
Other Income	\$5,490.80	\$2,222.00	\$3,333.00	\$1,838.90
Total Revenues	\$1,118,375.75	\$1,032,775.46	\$1,583,950.00	\$1,132,557.80
Expenses				
Salaries & Wages	\$563,381.25	\$571,728.00	\$857,592.00	\$526,451.49
Payroll Taxes	\$42,035.25	\$43,734.72	\$65,602.05	\$39,911.34
Employee Benefits				
Medical Insurance	\$56,108.16	\$59,700.72	\$89,551.00	\$51,456.12
Long Term Disability Insurance	\$0.00	\$700.00	\$1,050.00	\$0.00
Life Insurance	\$859.32	\$1,585.28	\$2,378.00	\$1,461.58
403(b)	\$46,299.33	\$49,964.72	\$74,947.00	\$43,761.47
Total Employee Benefits	\$103,266.81	\$111,950.72	\$167,926.00	\$96,679.17
Professional Expenses	\$20,528.85	\$17,999.92	\$27,000.00	\$13,050.21
Temporary Labor	\$25,706.75	\$21,787.61	\$32,300.00	\$22,727.82
Program Expenses	\$30,228.42	\$19,399.92	\$29,100.00	\$18,695.95
Miscellaneous Program Expenses	\$49,362.51	\$20,566.64	\$30,850.00	\$29,565.62
Membership Program Expenses	\$5,533.10	\$7,533.28	\$11,300.00	\$5,694.65
Fundraising Expenses	\$483.87	\$3,333.28	\$5,000.00	\$29.32
Administrative Expenses	\$53,439.19	\$56,166.64	\$84,250.00	\$52,948.19
Miscellaneous Expenses	\$1,385.27	\$4,133.36	\$6,200.00	\$3,465.21
Insurance	\$12,683.84	\$15,000.00	\$22,500.00	\$14,496.73
Dues & Memberships	\$9,413.63	\$30,135.04	\$45,202.50	\$31,255.88
Utilities	\$39,702.26	\$36,089.75	\$54,000.00	\$38,706.85
Repairs & Maintenance	\$17,701.51	\$14,866.72	\$22,300.00	\$12,186.67
Other Building Related Expense	\$180,409.39	\$86,427.19	\$129,144.00	\$99,889.69
Offering Plate for Community	\$9,946.12	\$20,000.00	\$30,000.00	\$29,367.31
Other Charitable Contributions	\$32,670.31	\$3,333.36	\$5,000.00	\$69,697.96
Total Expenses	\$1,197,878.33	\$1,084,186.15	\$1,625,266.55	\$1,104,820.06
Net Total	(\$79,502.58)	(\$51,410.69)	(\$41,316.55)	\$27,737.74

First Universalist Church of Minneapolis
Balance Sheet
February 2019

Headings and Account

Current Balance (This Year)

Assets		
Current Assets		
Cash & Cash Equivalents		
Cash	\$	416,442.48
Total Cash & Cash Equivalents	\$	416,442.48
Investments		
Schwab- Church Operating	\$	651,425.40
Schwab - Church Reserve	\$	333,811.25
Schwab - Don Carter & Mary Carter	\$	79,124.32
Schwab- Legacy Fund	\$	833,922.93
Schwab - Temporarily Restricted	\$	122,953.56
Thrivent Mutual Funds	\$	9,668.59
Total Investments	\$	2,030,906.05
Cash & Cash Equiv - Foundation		
Sunrise Bank - Foundation	\$	11,247.94
Total Cash & Cash Equiv - Foundation	\$	11,247.94
Investments - Foundation		
Schwab - Foundation	\$	1,641,912.90
Total Investments - Foundation	\$	1,641,912.90
Total Current Assets		\$ 4,100,509.37
Other Current Assets		
Other Current Assets		
Prepaid Expenses	\$	8,160.48
Prepaid Loan Expenses	\$	3,730.90
Prepaid Medical Insurance	\$	8,986.96
Total Other Current Assets	\$	20,878.34
Total Other Current Assets		\$ 20,878.34
Fixed Assets		
Fixed Assets		
Fixed Assets	\$	1,700,039.52
Total Fixed Assets	\$	1,700,039.52
Total Fixed Assets		\$ 1,700,039.52
Total Assets		\$ 5,821,427.23

Liabilities & Equity			
Current Liabilities			
Accounts Payable			
Accounts Payable	\$	25,069.87	
Total Accounts Payable	\$	25,069.87	
Total Current Liabilities			\$ 25,069.87
Other Current Liabilities/Long-Term Liabilities			
Benefits Payable	\$	2,644.12	
Accrued Expenses	\$	18,764.29	
Deferred Revenue	\$	27,943.43	
Misc Other Liabilities	\$	13,000.00	
Total Other Current Liabilities	\$	62,351.84	
Total Other Current/Long-Term Liabilities			\$ 62,351.84
Total Liabilities & Equity			\$ 87,421.71
Fund Principal and Excess Cash Received			
Fund Principal			
Undesignated Net Assets/Equity			
Church Equity	\$	1,625,330.79	
Total Undesignated Net Assets/Equity	\$	1,625,330.79	
Board Restricted Net Assets			
Contingency Reserve	\$	271,109.21	
Legacy Fund	\$	838,064.26	
Memorials	\$	6,781.88	
Operating Reserve	\$	31,084.19	
Total Board Restricted Net Assets	\$	1,147,039.54	
Temp Restricted Net Assets			
Capital Campaign Fund (Current)	\$	674,359.68	
Cummins Ministerial Fund	\$	223,280.01	
Foundation	\$	1,653,160.84	
Miscellaneous Funds	\$	100,961.85	
Total Temp Restricted Net Assets	\$	2,651,762.38	
Permanently Restricted			
Don Carter Endowment	\$	61,263.88	
M E Carter Endowment	\$	16,261.08	
Total Permanently Restricted	\$	77,524.96	
Total Fund Principal	\$	5,501,657.67	
Excess Cash Received			
Excess Cash Received	\$	232,347.85	
Total Excess Cash Received	\$	232,347.85	
Total Fund Principal and Excess Cash Received			\$ 5,734,005.52
Total Liabilities & Equity, Fund Principal, & Restricted Funds			\$ 5,821,427.23

Capital Campaign Budget Breakdown (As of 02/28/2019)

Division	Budget	\$	Remaining Budget
Revenue			
Donations/Legacy Fund Transfer	\$ 6,400,000.00	\$ 2,335,001.79	\$ (4,064,998.21)
Expense			
Consultants	\$ 230,000.00	\$ 229,030.00	\$ 970.00
Printing/Supplies	\$ 8,000.00	\$ 8,000.00	\$ -
Launch Event	\$ 30,000.00	\$ 52,689.09	\$ (22,689.09)
Architectural Pre-Work	\$ 27,000.00	\$ 2,000.00	\$ 25,000.00
Total Budget	\$ 295,000.00	\$ 291,719.09	

Remaining Budget \$ 3,280.91

Projects

Architect Fee	\$ 95,302.57
Consultant	\$ 2,500.00
Debt Retirement	\$ 649,151.38
Donor Appreciation Event	\$ 545.08
Fire Alarm Control Panel	\$ 6,000.00
Full Compass Hearing Assist	\$ 3,664.34
Misc. Fees	\$ 2,912.32
Owner Representative	\$ 1,950.00
Staff Salaries	\$ 58,955.74
Tuckpointing	\$ 122,000.00
	\$ 942,981.43

Loan from Legacy Fund \$ -

Net Income \$ 1,100,301.27

First Universalist Church of Minneapolis
3 year budget
July 2019 to June 2022

	2021-2022	2020-2021	2019-20	2018-19
Revenues				
Annual Gifts				
Expected Loss	\$ (47,858.40)	\$ (46,920.00)	\$ (46,000.00)	\$ (58,725.00)
Unrestricted Annual Gifts	\$ 1,196,460.00	\$ 1,173,000.00	\$ 1,150,000.00	\$ 1,174,500.00
Total Pledges	\$ 1,148,601.60	\$ 1,126,080.00	\$ 1,104,000.00	\$ 1,115,775.00
Contributions Unrestricted				
Legacy Fund Contribution	\$ 54,000.00	\$ 52,000.00	\$ 50,000.00	\$ 47,000.00
Offering Plate for Church	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
Unrestricted Donations	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Other	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
Total Contributions Unrestricted	\$ 168,100.00	\$ 166,100.00	\$ 164,100.00	\$ 161,100.00
Contrib Released from Restr				
Families Moving Forward *	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Holiday Giving *	\$ 36,000.00		\$ 36,000.00	\$ -
Capital Campaign *	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 70,000.00
Offering Plate for Community *	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Total Contrib Released from Restr	\$ 71,000.00	\$ 60,000.00	\$ 96,000.00	\$ 105,000.00
Fundraisers				
Boston Youth Trips	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Families Moving Forward 10%	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Holiday Giving 10%	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Miscellaneous Fundraisers	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 12,000.00
Senior High Youth Trips	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
YCE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Total Fundraisers	\$ 41,000.00	\$ 37,000.00	\$ 41,000.00	\$ 34,000.00
Total Program Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Dividends & Interest	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00
Total Rental Income	\$ 36,600.00	\$ 14,600.00	\$ 149,192.00	\$ 137,492.00
Other Income	\$ 3,333.00	\$ 3,333.00	\$ 3,333.00	\$ 3,333.00
Total Revenues	\$ 1,487,884.60	\$ 1,426,363.00	\$ 1,576,875.00	\$ 1,575,950.00
Expenses				
Total Salaries & Wages	\$ 848,989.92	\$ 863,649.68	\$ 850,471.00	\$ 834,290.00
Total Payroll Taxes	\$ 62,145.16	\$ 65,325.31	\$ 64,341.25	\$ 65,732.00
Total Employee Benefits	\$ 206,291.31	\$ 220,674.58	\$ 229,197.85	\$ 220,437.00
Total Professional Expenses	\$ 28,000.00	\$ 28,000.00	\$ 26,500.00	\$ 26,900.00
Total Temporary Labor	\$ 37,000.00	\$ 37,000.00	\$ 34,500.00	\$ 32,300.00
Total Program Expenses	\$ 34,100.00	\$ 33,600.00	\$ 28,350.00	\$ 29,100.00
Miscellaneous Program Expenses				
Boston Youth Trips	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
YCE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Racial Justice	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Other	\$ 2,850.00	\$ 2,850.00	\$ 2,350.00	\$ 2,350.00
Total Miscellaneous Program Expenses	\$ 31,350.00	\$ 31,350.00	\$ 30,850.00	\$ 30,850.00

Total Membership Program Expenses	\$	11,500.00	\$	11,500.00	\$	10,000.00	\$	11,300.00
Total Fundraising Expenses	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00
Total Administrative Expenses	\$	75,650.00	\$	80,850.00	\$	78,300.00	\$	84,250.00
Total Miscellaneous Expenses (Board, SPIFF, Visual	\$	7,200.00	\$	7,200.00	\$	6,200.00	\$	6,200.00
Total Insurance	\$	27,000.00	\$	25,000.00	\$	23,802.00	\$	22,500.00
Total Dues & Memberships	\$	49,893.45	\$	48,454.80	\$	47,058.06	\$	45,202.00
Total Utilities	\$	29,000.00	\$	43,000.00	\$	58,000.00	\$	54,000.00
Total Repairs & Maintenance	\$	11,000.00	\$	4,000.00	\$	22,000.00	\$	22,300.00
Total Other Building Related Expense	\$	16,550.00	\$	42,600.00	\$	55,600.00	\$	129,144.00
Total Offering Plate for Community	\$	30,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00
Total Other Charitable Contributions	\$	41,000.00	\$	5,000.00	\$	41,000.00	\$	5,000.00
Total Expenses	\$	1,489,524.67	\$	1,516,879.06	\$	1,576,828.91	\$	1,588,773.00
Principal on Mortgage& Line of Credit						\$		(42,193.00)
Net Total	\$	(1,640.07)	\$	(90,516.06)	\$	46.09	\$	(55,016.00)

First Universalist Church of Minneapolis
3 year budget
July 2019 to June 2022

Headings and Account	2021-2022	2020-2021	2019-20	2018-19
Revenues				
Pledges				
Unpaid - Current Year	\$ (47,858.40)	\$ (46,920.00)	\$ (46,000.00)	\$ (58,725.00)
Unrestricted Pledge Donations	\$ 1,196,460.00	\$ 1,173,000.00	\$ 1,150,000.00	\$ 1,174,500.00
Total Pledges	\$ 1,148,601.60	\$ 1,126,080.00	\$ 1,104,000.00	\$ 1,115,775.00
Contributions Unrestricted				
Hospitality Donations	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
Legacy Fund Contribution	\$ 54,000.00	\$ 52,000.00	\$ 50,000.00	\$ 47,000.00
Memorials Designated				
Offering Plate for Church	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
Unrestricted Donations	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
Unrestricted RE Donations	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Total Contributions Unrestricted	\$ 168,100.00	\$ 166,100.00	\$ 164,100.00	\$ 161,100.00
Contrib Released from Restr				
Families Moving Forward *	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Holiday Giving *	\$ 36,000.00		\$ 36,000.00	\$ -
Ministers Discretionary Fund *				
Miscellaneous *				
Capital Campaign *	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 70,000.00
Offering Plate for Community *	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Children's Offering *				
Total Contrib Released from Restr	\$ 71,000.00	\$ 60,000.00	\$ 96,000.00	\$ 105,000.00
Fundraisers				
Boston Youth Trips	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Families Moving Forward 10%	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Holiday Giving 10%	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -
Miscellaneous Fundraisers	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 12,000.00
Senior High Youth Trips	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
YCE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
Total Fundraisers	\$ 41,000.00	\$ 37,000.00	\$ 41,000.00	\$ 34,000.00
Program Fees				
Adult Ed Fees				\$ -
Daytime Connections	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Summer Camp Fees				\$ -
Total Program Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Dividends & Interest				
Don Carter Fund Div & Int - Admin	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00	\$ 3,250.00
Unrestricted Dividends & Interest	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Total Dividends & Interest	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00	\$ 18,250.00
Rental Income				
Miscellaneous Room Rentals	\$ 15,000.00		\$ 20,000.00	\$ 13,500.00
Shir Tikvah			\$ -	\$ -
Southside Child Development Center			\$ 108,992.00	\$ 103,992.00
T-Mobile Antennae Lease	\$ 14,800.00	\$ 14,600.00	\$ 14,400.00	\$ 14,200.00
Weddings & Commitments	\$ 2,000.00		\$ 1,000.00	\$ 1,000.00
Weight Watchers	\$ 4,800.00	\$ -	\$ 4,800.00	\$ 4,800.00
Total Rental Income	\$ 36,600.00	\$ 14,600.00	\$ 149,192.00	\$ 137,492.00
Realized Gains & Losses				
Realized Gains/Losses - Fundr				\$ -
Total Realized Gains & Losses				
Unrealized Gains & Losses				

Unrlzd Gain/Loss Oper A/C - Fundr					\$	-
Total Unrealized Gains & Losses						
Other Income						
Miscellaneous	\$	3,333.00	\$	3,333.00	\$	3,333.00
Total Other Income	\$	3,333.00	\$	3,333.00	\$	3,333.00
Total Revenues	\$	1,487,884.60	\$	1,426,363.00	\$	1,576,875.00
Expenses						
Salaries & Wages						
Salaries	\$	848,989.92	\$	863,649.68	\$	850,471.00
Total Salaries & Wages	\$	848,989.92	\$	863,649.68	\$	834,290.00
Payroll Taxes						
FICA	\$	62,145.16	\$	65,325.31	\$	64,341.25
Total Payroll Taxes	\$	62,145.16	\$	65,325.31	\$	65,732.00
Employee Benefits						
Medical Insurance						
Medical Insurance	\$	81,347.80	\$	89,308.80	\$	97,049.80
Total Medical Insurance	\$	81,347.80	\$	89,308.80	\$	84,210.00
Long Term Disability Insurance						
LTD	\$	1,050.00	\$	1,050.00	\$	1,050.00
Total Long Term Disability Insurance	\$	1,050.00	\$	1,050.00	\$	-
Life Insurance						
Life Insurance	\$	2,378.00	\$	2,378.00	\$	2,378.00
Total Life Insurance	\$	2,378.00	\$	2,378.00	\$	2,378.00
403(b)						
403(b)	\$	59,370.35	\$	62,612.47	\$	64,378.80
Total 403(b)	\$	59,370.35	\$	62,612.47	\$	68,117.00
Total Employee Benefits	\$	206,291.31	\$	220,674.58	\$	229,197.85
Professional Expenses						
Prof Exp Admin	\$	500.00	\$	500.00	\$	1,000.00
Prof Exp Asst. Min	\$	4,000.00	\$	4,000.00	\$	4,000.00
Prof Exp Asst. Min	\$	5,000.00	\$	5,000.00	\$	5,000.00
Prof Exp Co-Senior Minister	\$	7,000.00	\$	7,000.00	\$	6,500.00
Prof Exp Co-Senior Minister	\$	7,000.00	\$	7,000.00	\$	6,500.00
Prof Exp Adjunct Min.	\$	500.00	\$	500.00	\$	-
Prof Exp CYFM	\$	3,000.00	\$	3,000.00	\$	3,000.00
Prof Exp Worship	\$	1,000.00	\$	1,000.00	\$	1,400.00
Total Professional Expenses	\$	28,000.00	\$	28,000.00	\$	26,500.00
Temporary Labor						
Childcare	\$	18,000.00	\$	18,000.00	\$	16,500.00
Guest Speakers	\$	1,500.00	\$	1,500.00	\$	1,000.00
Musicians	\$	15,000.00	\$	15,000.00	\$	15,000.00
Substitute Sound Technicians	\$	1,500.00	\$	1,500.00	\$	1,000.00
Temp Labor - Admin	\$	1,000.00	\$	1,000.00	\$	1,000.00
Total Temporary Labor	\$	37,000.00	\$	37,000.00	\$	34,500.00
Program Expenses						
7th Grade (NF)	\$	1,000.00	\$	1,000.00	\$	1,000.00
8th Grade (OWL)	\$	1,000.00	\$	1,000.00	\$	1,000.00
9th & 10th Grade (COA)	\$	5,000.00	\$	5,000.00	\$	5,000.00
Adult Ed	\$	1,500.00	\$	1,500.00	\$	1,500.00
Circles	\$	1,200.00	\$	1,200.00	\$	1,200.00
Classroom Supplies	\$	10,000.00	\$	9,500.00	\$	9,000.00
Memorials Exp - Past Care						
Music Purchases	\$	3,200.00	\$	3,200.00	\$	3,200.00
Other - Adult Ministries					\$	-
Other - CYFM	\$	1,000.00	\$	1,000.00	\$	-
Other - FIA	\$	1,000.00	\$	1,000.00	\$	-
Other - Membership	\$	1,000.00	\$	1,000.00	\$	-
Other - Pastoral Care	\$	500.00	\$	500.00	\$	-
Other - Worship	\$	1,000.00	\$	1,000.00	\$	-

Piano Tuning	\$	2,500.00	\$	2,500.00	\$	2,500.00	\$	2,000.00
Senior High	\$	700.00	\$	700.00	\$	700.00	\$	700.00
Summer Camps						\$		-
Teacher Workshops	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Worship Items Miscellaneous	\$	1,000.00	\$	1,000.00	\$	750.00	\$	500.00
Youth Social Activities	\$	500.00	\$	500.00	\$	500.00	\$	500.00
Total Program Expenses	\$	34,100.00	\$	33,600.00	\$	28,350.00	\$	29,100.00
Miscellaneous Program Expenses								
Action Groups	\$	1,000.00	\$	1,000.00	\$	500.00	\$	500.00
Boston Youth Trips	\$	10,000.00	\$	10,000.00	\$	10,000.00	\$	10,000.00
Faithful Action Council	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00
Friendship Caring Corner	\$	100.00	\$	100.00	\$	100.00	\$	100.00
Labyrinth - AE								
Library	\$	250.00	\$	250.00	\$	250.00	\$	250.00
Library *								
Other - Fundr								
Racial Justice	\$	7,500.00	\$	7,500.00	\$	7,500.00	\$	7,500.00
Racial Justice *								
Senior High Youth Trips								
Winter Solstice *	\$	-	\$	-	\$	-		
YCE Supplies	\$	11,000.00	\$	11,000.00	\$	11,000.00	\$	11,000.00
YCE Travel						\$		-
Total Miscellaneous Program Expenses	\$	31,350.00	\$	31,350.00	\$	30,850.00	\$	30,850.00
Membership Program Expenses								
Hospitality	\$	8,500.00	\$	8,500.00	\$	7,000.00	\$	8,400.00
New Member Programs	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	1,900.00
Visitor Wecoming	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
Total Membership Program Expenses	\$	11,500.00	\$	11,500.00	\$	10,000.00	\$	11,300.00
Fundraising Expenses								
Miscellaneous Fundraisers						\$		-
Planned Giving	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
Pledge Drive	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00
Total Fundraising Expenses	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00
Administrative Expenses								
Bank Service Charges	\$	750.00	\$	750.00	\$	750.00	\$	750.00
Consultants	\$	5,500.00	\$	5,500.00	\$	5,000.00	\$	11,500.00
Credit Card Discount Fees	\$	14,000.00	\$	14,000.00	\$	14,000.00	\$	13,000.00
Staff Training (CPR/AED)	\$	-	\$	1,500.00	\$	-		\$0
Employee Appreciation	\$	1,500.00	\$	1,500.00	\$	1,250.00	\$	1,500.00
Financial Review/Audit	\$	500.00	\$	500.00	\$	500.00	\$	400.00
Internet	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,000.00
Mileage	\$	500.00	\$	500.00	\$	500.00	\$	500.00
Office Supplies	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,000.00
Paper	\$	2,300.00	\$	2,300.00	\$	2,200.00	\$	2,000.00
Payroll Fees	\$	5,500.00	\$	5,500.00	\$	5,500.00	\$	5,500.00
Postage & Shipping	\$	6,200.00	\$	6,200.00	\$	6,000.00	\$	5,500.00
Printing & Copying	\$	17,000.00	\$	18,000.00	\$	18,000.00	\$	21,000.00
Software	\$	9,000.00	\$	9,000.00	\$	9,000.00	\$	8,000.00
Telephone	\$	2,800.00	\$	5,500.00	\$	5,500.00	\$	5,500.00
Volunteer Appreciation	\$	800.00	\$	800.00	\$	800.00	\$	800.00
Volunteer Appreciation	\$	800.00	\$	800.00	\$	800.00	\$	800.00
Website	\$	1,500.00	\$	1,500.00	\$	1,500.00	\$	1,500.00
Total Administrative Expenses	\$	75,650.00	\$	80,850.00	\$	78,300.00	\$	84,250.00
Miscellaneous Expenses								
Board Exp - Admin	\$	1,000.00	\$	1,000.00	\$	-	\$	-
SPIFF	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Visual Arts	\$	4,200.00	\$	4,200.00	\$	4,200.00	\$	4,200.00
Total Miscellaneous Expenses	\$	7,200.00	\$	7,200.00	\$	6,200.00	\$	6,200.00

Insurance

Liability	\$	27,000.00	\$	25,000.00	\$	23,802.00	\$	15,500.00
Workers Compensation							\$	7,000.00
Total Insurance	\$	27,000.00	\$	25,000.00	\$	23,802.00	\$	22,500.00
Dues & Memberships								
Mid America					\$	10,901.52	\$	10,584.00
Other Membership Fees and Dues	\$	500.00	\$	500.00	\$	500.00	\$	-
UUA	\$	49,393.45	\$	47,954.80	\$	35,656.54	\$	34,618.00
Total Dues & Memberships	\$	49,893.45	\$	48,454.80	\$	47,058.06	\$	45,202.00
Utilities								
Electricity	\$	16,000.00	\$	25,000.00	\$	32,000.00	\$	30,500.00
Gas	\$	9,000.00	\$	10,000.00	\$	18,000.00	\$	16,000.00
Water & Sewer	\$	4,000.00	\$	8,000.00	\$	8,000.00	\$	7,500.00
Total Utilities	\$	29,000.00	\$	43,000.00	\$	58,000.00	\$	54,000.00
Repairs & Maintenance								
Alarm System			\$	500.00	\$	500.00	\$	500.00
Elevator Maintenance			\$	3,500.00	\$	3,500.00	\$	3,300.00
General Repairs & Maintenance			\$	-	\$	10,000.00	\$	11,000.00
HVAC			\$	-	\$	8,000.00	\$	7,500.00
Total Repairs & Maintenance	\$	11,000.00	\$	4,000.00	\$	22,000.00	\$	22,300.00
Other Building Related Expense								
Capital Campaign *	\$	-	\$	25,000.00	\$	25,000.00	\$	70,000.00
Equipment Leases							\$	-
Groundskeeping	\$	8,000.00	\$	16,000.00	\$	16,000.00	\$	15,000.00
Interest Expense							\$	29,544.00
Janitorial Supplies	\$	4,500.00	\$	-	\$	9,000.00	\$	8,500.00
Other Exp - Facility *								
Other Admin Expense	\$	500.00	\$	1,000.00	\$	-	\$	-
Other Facility Expense	\$	500.00	\$	-	\$	-	\$	-
Pest Control	\$	300.00	\$	600.00	\$	600.00	\$	600.00
Sound System	\$	250.00	\$	-	\$	-	\$	500.00
Trash & Recycling	\$	2,500.00	\$	-	\$	5,000.00	\$	5,000.00
Total Other Building Related Expense	\$	16,550.00	\$	42,600.00	\$	55,600.00	\$	129,144.00
Offering Plate for Community								
Children's Offering *							\$	-
Habitat for Humanity *							\$	-
Offering Plate for Community *	\$	30,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00
Simpson Meals *							\$	-
TRUST *							\$	-
Total Offering Plate for Community	\$	30,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00
Other Charitable Contributions								
Families Moving Forward *	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00
Holiday Giving *	\$	36,000.00			\$	36,000.00	\$	-
Ministers Discretionary Fund *							\$	-
Miscellaneous *							\$	-
Total Other Charitable Contributions	\$	41,000.00	\$	5,000.00	\$	41,000.00	\$	5,000.00
Total Expenses	\$	1,489,524.67	\$	1,516,879.06	\$	1,576,828.91	\$	1,588,773.00
Principal on Mortgage& Line of Credit							\$	(42,193.00)
Net Total	\$	(1,640.07)	\$	(90,516.06)	\$	46.09	\$	(55,016.00)

* Release from Restriction Account (No Net Impact)

A statement of principles for the Joint Steering Committee

April 2019

Members: Rev. Jen Crow, Nancy Gaschott, Rabbi Michael Latz, Bruce Manning, Cindy Marsh, Jeremy Pierotti

The Joint Steering Committee, made up equally of representatives from First Universalist and Shir Tikvah, adopts the following statement of principles to guide and govern its meetings and the work its members do in support of the co-location exploration project. Members of the Joint Steering Committee intend to ask their boards to approve these principles of engagement.

Co-location is a religious and spiritual project.

For Shir Tikvah, this project is a lived commitment to perhaps the most sacred of commandments, *b'tzelim elohim* (to see all as made in God's image). For First Universalist, this project embodies the First and Seventh Principles: the inherent worth and dignity of all and a profound recognition of our interconnectedness. For both congregations, co-location is a unique opportunity to remain independent but also to stand strongly and lovingly with one another. Thus, while initial equity ownership of the co-located facility likely will not be equal, the congregations agree to make decisions by consensus, with careful and respectful deliberation, both in the process of determining how to structure and finance co-location, and in the governance and management of a shared facility. The Joint Steering Committee will model this commitment to consensus decision-making.

Co-location will be pursued in a manner that is fiscally responsible for both First Universalist and Shir Tikvah as they seek to improve the ways in which their facilities support their missions. In making co-location decisions, each congregation will recognize and thoughtfully consider the financial and other implications of these decisions on the other party .

We will pursue co-location conversations in the spirit of promoting hope, curiosity, integrity, and joy.

The religious leaders of both congregations have jointly identified four driving ideas for co-location, as follows, and these ideas will guide our purpose and decisions:

Healing Justice Impact: Co-locating in a historic Synagogue invites us both to create a new story about how we (Unitarian Universalists and Jews) support and enliven each other's mission, ministry, and grow in our own unique religious identities. We will stand in stark contrast to the painful history of anti-semitism in the Twin Cities and against those who seek to divide progressive forces with hurtful rhetoric. Collectively and collaboratively, we will work toward dismantling white supremacy culture that harms us, our siblings, and the planet. For both First Universalist and Shir Tikvah, racial justice work has been a core, Board-adopted focus of their work, inside their congregations and out in the world. It is intended that collaboration through co-location can strengthen the commitments both congregations have made.

Incubator Impact: As a shared house of worship, 3400 Dupont becomes a new space, a learning incubator for the kind of “brave space,” partnership, collaboration, and communication that is needed to meet the challenges we face today.

Earth Stewardship Impact: We are in a climate crisis. As responsible stewards of the earth, sharing the building at 3400 Dupont reduces our environmental footprint.

Financial Impact: By sharing the costs of the facility and some staff, we anticipate additional financial resources for stronger and deeper impact as it relates to mission, justice work, including racial justice efforts, and our pastoral work and community building efforts.

In the light of these commitments, the Joint Steering Committee hereby agrees to the following principles to guide the work and discernment it does:

1. We will be driven by the ideas set forward above.
2. We will be inclusive and transparent with each other, sharing what we can, cognizant of the obligations we have to our own organizations.
3. We will listen to and learn from each other.
4. We acknowledge that we are making decisions under uncertainty and we will be patient with ourselves and be patient as information is developed.
5. We will be flexible, accommodating of changing issues and data needs, sensitive to the congregational political environment, and aware of constraints coming from our programmatic commitments to our own organizations’ ongoing work.

Adopted: Shir Tikvah board, 4-4-19

MEMORANDUM

TO: First Universalist Board of Trustees

FROM: Cindy Marsh and Kristen Siegesmund

DATE: April 12, 2019 April 15, 2019

RE: Congregation survey

The task is drafting a very brief organizational survey to evaluate progress on visionary goals as part of the Senior Co-Ministers evaluation and for the Board to understand how congregation evaluates progress against our goals. So, specifically, drafting 3 or 4 items per visionary goal.

Under policy governance, the chief executive's performance (in our case, Senior Co -Minsters) is based primarily on progress towards the end statements/visionary goals. So the Board can and should qualitatively evaluate how we think we are doing against the goals, but we should also have some congregational input.

The context is: historically we had an organization survey to evaluate progress on visionary goals - David Lepick (sp?) designed it and processed it for us through his survey design company (his professional business). This survey was very long - and Board felt it had run its course. Board agreed our objective this time around was to have a simple survey that could be administered through survey monkey or a similar tool.

I'd suggest no more than 5 items per Visionary Goal, and make sure you use the most recent and updated Visionary Goals - they are on our website - under governance.

And you probably know this - when writing items for a survey, do not put more than one "concept" or behavior in an item. For example, an item like: "I experience Sunday worship as both comforting and challenging" is a poor item because someone could find Sunday worship comforting but not challenging and another could find it challenging but not comforting.

We can decide later what demographics are needed - we had lots of demographics in the previous surveys and this is in part what made it so long. We can recommend what we think are the critical items.

Visionary goal #1

First Universalist is a faith community committed to a transformational spiritual path guided by Unitarian Universalism's theology and Seven Principle. Our worship, spiritual practices and rituals unify us, challenge our assumptions, provide comfort and connect us to the holy.

In the past two years

1. My experience at First Universalist has helped me feel more unified with others.

2. My experience at First Universalist helped challenge some of my assumptions.
 3. My experience at First Universalist has sometimes provided comfort to me,
 4. My experience at First Universalist has helped connect me to what I find holy.
- Space to provide explanation

Visionary goal #2

First Universalist is a multi-generational congregation where we connect to ageless wisdom, our ever evolving religious tradition, listen for the call of love, and build meaningful relationships in community.

1. My experience at First Universalist has helped me understand what it means to be UU.
2. My experience with First Universalist has helped me understand wisdom from many sources
3. My experience with first Universalist helps call me to act with love.
4. My experience with First Universalist has helped me build meaningful relationships.

Visionary goal #3

First Universalist is a multi-racial, multi-cultural, and intergenerational faith community of mutual caring and support where people bring all of who they are and welcome each other with joy. Our sense of who we are as a community of faith is ever expanding.

1. I feel at home at First Universalist.
2. I feel that First Universalist is becoming more inclusive than it was two years ago.
3. I feel that First Universalist is an intergenerational community.
4. I take opportunities at church to interact with people I do not know well.
5. Has anything happened in the last 12 months that has made you or your family feel unwelcome.

Visionary goal #4

First Universalist is a faith community that acts with humility, bravery and compassion to create a racially just and sustainable world.

- 1 First Universalist is an influential faith community for a more racially just world.
- 2 First Universalist is an influential faith community for a more sustainable world.
- 3 Because of my involvement with First Universalist I have been more active in improving the world in the last 12 months.
- 4 I believe that other members of First Universalist act to improve the world.
- 5 I have an understanding of what it means to act with humility.

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A congregant may provide information about misconduct in any one of these categories to any currently-serving member of the Board of Trustees. The Board shall then undertake such evaluation or investigation as it deems appropriate. The Board may choose to conduct any evaluation or investigation in confidence and take such actions, if any, that it deems appropriate. The Board shall **exercise discretion in deciding whether to share the results of its evaluation or investigation with the congregant who raised the complaint, balancing the congregant's interest in resolution against the confidentiality that may be necessary in addressing co-senior minister employment issues.**~~only be required to disclose the results of its evaluation and investigation in the event that the Board finds misconduct that the Board reasonably believes may lead to the Congregation's removal of a CSM as provided in the Church's bylaws.~~

All other grievances or complaints identified by Congregants and brought to the Board's attention that lie outside of the categories set forth above will be referred back to the CSMs for consideration.