

First Universalist Church Board of Trustees
May 21, 2020
Board Packet

Table of Contents

May Meeting Agenda.....	1
First Universalist Mission and Visionary Goals	2
Minister's Report	3-5
April 16 Board Meeting Minutes	6-7
April 30 Board Meeting Minutes	8-10
Nominating Committee Slate	11-12
April Attendance	13
April Statistical Report	14
2020 Staff Survey	15-18
Budget Presentation Meetings	19-23
Board President Report	24
Operating Budget with Pie Charts	25
Operating Budget Summary.....	26
March 2020 Balance Sheet	27-28
Proposed Annual Budget Scenarios	29-34

First Universalist Church of Minneapolis
Thursday, May 21, 2020 6:30 - 8:00pm
Meeting via Zoom¹
Meeting ID: 830 886 549

I. Call to Order and Agenda Approval (6:30)

- Lighting the Chalice(s) (All)
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 and Reflection (Jen) (see Co-Senior Minister's Report)

II. Consent Agenda (6:50)

- **Approval** of April meeting minutes
- **Approval** of May budget meeting minutes
- **Approval:** Nominating Committee Slate
- **Monitoring:** Acceptance of attendance and membership numbers
- **Monitoring:** Acceptance of staff and significant volunteer changes
- **Monitoring:** Staff Survey
- **Monitoring:** Staff and Volunteer Grievances (see Co-Senior Minister Report)
- **Monitoring:** Congregant Grievances
- **Approval:** Recommendation of Emerita status for Rev. Ruth MacKenzie
- **Inform:** Co-Senior Ministers Report
- **Inform:** Delegate for General Assembly

IV. Fiduciary Responsibility (Jen and Keven) (6:50 – 7:30)

- Review Financial Plan
- Building Update
- **Approve:** Annual Budget

V. Shared Leadership: Work Group Report Back (7:30 – 7:50)

- Congregational Survey (Christa and Kristen)
- Minister Evaluation (Daryn and Bryana)
- Healthy Congregation (Eric and Dan)
- Hiring Practices and Policies (Richard and Ben)

VI. Annual Meeting Preparation (All) (7:50 – 8:00)

May 31st 11:30am

Adjourn (8:00)

¹ Zoom MEETING: JOIN BY ENTERING THIS MEETING ID: 830 886 549 <https://stthomas.zoom.us/j/830886549>
JOIN AUDIO BY TELEPHONE: +1 646 876 9923 US, 877 853 5247 US Toll-free

First Universalist's Mission

In the Universalist spirit of love and hope, we give, receive, and grow.

First Universalist's Visionary Goals

1. First Universalist is a faith community committed to a transformational spiritual path guided by Unitarian Universalism's theology and Seven Principles. Our worship, spiritual practices, and rituals unify us, challenge our assumptions, provide comfort, and connect us to the holy.
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 and community.
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.
4. First Universalist is a faith community that acts with humility, bravery, and compassion to create a racially just and sustainable world.

GPH Board Responsibilities

The Board has the ultimate fiduciary and policy-making authority for the Church with the exception of calling ministers and approving the annual budget, which are reserved to the congregation.

It is the Board's responsibility to articulate and develop the visionary goals statements, and to develop policies and practices that ensure accountability in achieving those ends

Group Agreements

1. **Listen actively** -- respect others when they are talking.
2. **Speak from your own experience instead of generalizing** ("I" instead of "they," "we," and "you").
3. **Do not be afraid to respectfully challenge one another** by asking questions, but refrain from personal attacks -- focus on ideas.
4. **Participate to the fullest of your ability** -- community growth depends on the inclusion of every individual voice. For White participants and others with privilege, check in with yourself to make sure your silence is not perpetuating the status quo
5. **Share the air** - Notice if your voice is dominating the space, if so, talk less and encourage hearing from other voices, particularly those from more marginalized communities
6. **Instead of invalidating** somebody else's story with your own spin on her, their, and/or his experience, share your own story and experience.
7. Seek to **achieve resolution through deeper understanding** of each other's position -- try to move forward and walk out of the room being able to speak in one voice as a Board.
8. **Be conscious of body language and nonverbal responses** -- they can be as disrespectful as words
9. **Confidentiality** -- maintain appropriate confidentiality, respecting individual privacy and positions and comments on issues

May 2020 Co-Senior Minister's Report
Prepared May 14, 2020
By Rev. Jen Crow

Opening Reading/Reflection

Rain, New Year's Eve, by Maggie Smith

The rain is a broken piano,
playing the same note over and over.
My five-year-old said that.
Already she knows loving the world
means loving the wobbles
you can't shim, the creaks you can't
oil silent—the jerry-rigged parts,
MacGyvered with twine and chewing gum.
Let me love the cold rain's plinking.
Let me love the world the way I love
my young son, not only when
he cups my face in his sticky hands,
but when, roughhousing,
he accidentally splits my lip.
Let me love the world like a mother.
Let me be tender when it lets me down.
Let me listen to the rain's one note
and hear a beginner's song.

Monitoring Items

Staff and Volunteer Transitions: No staff transitions to report.

Staff Grievances: No staff grievances to report.

Staff Survey: Summary attached.

Financial Summary

3rd Quarter Financial Review

The attached 3rd quarter review show all income and expenses for our operating budget through the end of March 2020. We continue to use the Best, Expected, Worst Case scenario tool, and have done so with our year end projections in this 3rd quarter review. We continue to expect to end the year with a balanced budget, if not a surplus.

Income

- Best case scenario, we receive everything that is projected to come in. Expected case scenario, we receive a 10% reduction in what is projected to come in. Worst case scenario, we don't collect anything other than what has already been posted in Q4.
- March received a 10% reduction in annual gifts in comparison to last year. This is the first month of fiscal year 2019-2020 where our monthly pledge revenue was less than last year. Overall, we're still ahead of budget.
- Donations/Fundraising is well ahead of budget due to YCE and Youth Trips. YCE and Youth trips have an equal/offsetting expense line and therefore no net impact.
- Southside continues to be late in rent.

Expense

- Personnel expenses continue to be under budget. This is largely due to the reallocation of staff hours to the capital campaign.
- Program expenses are over budget due to YCE and Youth Trips. As I mentioned above YCE and Youth trips have an equal/offsetting revenue line and therefore no net impact.

Proposed Operating Budget for 2020-21

Our operating budget represents our values and priorities. The budget presented here will allow us to advance our progress toward our visionary goals and our commitment to racial justice while being fiscally conservative in a time of economic uncertainty. The budget presented here is balanced, and includes the following items:

Income

- Giving is projected to decrease 10% overall from 2019-20
- We have received the PPP forgivable loan of \$133,000
- Close the Gap is set at \$25,000
- Fundraising set at \$5,000.
- Rental income is set at \$5,000 (down from over \$100,000)
- Capital Campaign release of up to \$40,000 for staff hours attributed to renovations.
- Cummins Fund release and UUA grant to pay for ministerial internship costs

Expenses

- Some salary increases to keep ministerial and director level positions at 90% of minimum recommended salary guidelines by the UUA.
- Racial Justice programming line set at \$10,000.
- UUA dues increased by 5%.
- Full-time ministerial position replaced with a half-time ministerial position
- Staffing reductions in facilities and support positions.

**First Universalist Church
Board Meeting
April 16, 2020 at 6:30 via Zoom**

Participating: Bryana French, Christa Anders, Eric Cooperstein, Daryn Woodsen, Jen Crow, Benjamin Miles, Dan Moriarty, Keven Ambrus, Kristin Siegesmund, Richard Spratt

Guest: Larry Gottschalk, Janet Avery

I. Check-In

II. Consent Agenda

- Approval of March meeting minutes
- Approval: Ordination and Congregation Sponsorship Requests
- Information: Co-Senior Ministers Report
- Information: Change Team minutes
- Monitoring: Acceptance of attendance and membership numbers and trends
- Monitoring: Acceptance of staff and significant volunteer changes
- Monitoring: Staff Survey
- Monitoring: Financial Review/Protection of Assets

APPROVED.

III. Shared Leadership

Reverend Crow informed the Board that as of the end of June 2020, she will have served First Universalist Church for 8 years. Each year, ministers earn one month of sabbatical time. Sabbatical time can accrue up to, but not beyond 6 months. Thus far, she has taken 3 months of sabbatical time at the rate of one month per year in 2017, 2018, and 2019, and at the end of June 2020 she will have a balance of 5 months of sabbatical time. She would like to take a total of 3 months of sabbatical time in the 2020-21 church year. She would like to take this time in November and December of 2020, two weeks in January 2021, and two weeks in June of 2021. NOTE: Very exciting to know that she has a contract with Broadleaf Books for a spiritual memoir, and the first draft of the manuscript is due on January 15, 2021. She plans to use her sabbatical time for rest and writing, and looks forward to celebrating her book launch with the congregation.

MOTION TO APPROVE REV. CROW'S SABBATICAL REQUEST. APPROVED.

The church applied for the Payroll Protection Program (PPP) under the CARES Act. Our application is in and has been cleared by the bank. Unfortunately, they have already run out of funds. Hopefully Congress will allocate additional funds and we are in good shape for approval. We have requested approximately \$130,000 from the PPP.

IV. Fiduciary Responsibility

We have 519 pledge units with \$910,000 pledged so far. We usually get over 800 pledge units. Rev. Crow thinks it is reasonable to think that we will reach the expected amount and feels optimistic that we will reach our target.

Jen and the staff prepared three budget scenarios:

Best Case –pledges stay the same as this year (surplus)

Expected – pledges come in 10% lower (balanced)

Worst Case – pledges come in 20% lower (deficit)

In all three scenarios, we have the loss of a major tenant (\$100,000) as Southside Child Care is moving to their own space. In all of these scenarios, Rev. Crow is hoping to increase our commitment to racial justice. In all scenarios, we would have an intern of color and a half-time minister of color (Rev. MacKenzie is retiring at the end of June). The commitment to the UUA stays the same across all three scenarios. Included in the salary assumptions are some bumps in pay for staff who have met major credentialing milestones.

The Board broke into meeting rooms and applied the Choice Points analysis to the various budget scenarios.

Issues identified and reported out:

- How do we stop thinking about salary positions in a capitalist way and think of them as the real people they are?
- Are there ways to make sure that the lowest compensated folks are getting sufficient funds to live? Is that a better way to look at it rather than the UUA guidelines? If there are cuts, how do cut from a more equitable place?
- The proposed hire of a part-time minister would really help us move toward racial justice
- Maybe our space, after renovation, could be more interesting to our other groups. What would it look like to have a policy in place for rental groups that would give preference to groups that we want to really support and lift up?
- “Not for Ourselves Alone” theme of the campaign

Chair French suggested we work in small groups and use the racial justice rubric. We also need to work on the congregational survey and the ministerial survey.

Congregational Budget Meetings are May 3 at 11:30 a.m. and May 6 at 7:00 p.m. We should have a line item budget to present then. Jen will post it on the website.

MEETING adjourned at 8:15 p.m.

**First Universalist Church
Board Meeting
April 30, 2020 at 6:30 via Zoom**

Participating: Bryana French, Christa Anders, Eric Cooperstein, Daryn Woodsen, Jen Crow, Benjamin Miles, Dan Moriarty, Richard Spratt, Kristin Siegesmund

Guests:

I. Check-In

Reverend Crow shared a [great video](#) from ORUUC: Church in these VUCA times. (VUCA stands for volatile, uncertain, complex, ambiguous.).

In talking with staff, they realize it is time for a bigger pivot then they have realized. It is going to be a while before we are together. We are going to be online for longer than we imagined. We made a quick pivot when the pandemic started and now is the time for a bigger pivot to meet the long term needs of the church. We need to settle ourselves, listen to all the voices we need to hear and then re-ground ourselves. What do we need to be oriented for this new world we are in? This new longer term reality comes with all kinds of feeling: a welcome chance for creativity to feeling like this it totally not what we wanted.

II. Building Update

Building renovations – please take a look at the slides from the Board packet. Religious education, chalice, atrium and some exterior work will be Phase One which will start on May 18. All of that is within the amount of gifts that we expect to receive by September so we are totally within budget.

Phase Two will not happen until the summer of 2021 or 2022 (depends on when we have the pledges in). The environmental justice team really wants to have solar panels. It is an additional \$100,000 with some limited payback over time. We know who we want to work with and we would need to raise extra money or knock something out.

Lots of concern from Cyber Coffee Hour about the coat closet. It is starting to damage relationships with contractors and consultants.

Budget meetings are this next Sunday and Wednesday to relay our plans and give people an opportunity to ask questions. Between the congregational meetings and the May Board meeting, we will have heard about PPP and also will have done some work to think about how to meet the moment.

Expected budget: \$1,018,000 pledged to date and hoping for \$1,048,500. 552 units giving – usually have around 800 units. We will assess on a quarterly basis as usual. What is the staffing structure we need for online and small group ministry? We need to do some re-orienting of how we do things. We have applied for the PPP loan but not sure if we will get it.

How do we use a racial justice lens in re-orienting? As an example, St Thomas has said that people making less than \$60,000 will not take a pay cut but those earning more, will.

III. Summary Presentation of Racial Justice Rubric

Kayci Rush did a lot of work on the rubric with the Change Team. This rubric was initially developed by Rev. Ashely Horan and Julica Hermann de la Fuente. Are we an anti-racist congregation or are we a multiculturally aware congregation? Choice Points is a helpful tool decisions and then with the addition of the rubric, you get a good sense of where the congregation is headed.

This assessment guide helps to see the work that has been done and where the gaps are and how we may need to work to institutionalize racial justice work. Choice Points is the guide and the rubric is what you measure against it.

There are some ways in which Policy Governance bumps up against being an anti-racist congregation. Policy Governance does ground power in a few people. It may be important to have a Theory of Change about how we get to be anti-racist. The rubric is not directly linked to staff of color. Kayci thinks that Ashley and Julica would have ideas about how to incorporate more of this. Race Forward has a rubric that works more for nonprofits in general (not necessarily for UU congregations). Note that this rubric being presented is similar to the rubric that was used as part of the Beloved Conversations groups. For more information see: <http://www.uuchurch.org/wp-content/uploads/2018/02/Anti-Racism-Rubric-for-UU-Congregations.pdf>

IV. Work Groups

The Board broke into Zoom meeting rooms for the remainder of the meeting:

- Healthy Congregations Task Force (Eric, Dan)

- Consider Cyber Coffee Hour responses/guidelines for engagement
- Recruiting Members to participate
- What Healthy Congregations can look like in light of a pandemic

- Congregational Survey (Christa, Kristin)
 - Consider what is important to assess (e.g., visionary goals, sense of connection, online, leadership, etc.)
 - Draft survey and delivery modality

- Co-Senior Minister Evaluation (Bryana, Keven, Daryn)
 - Visionary Goals
 - COVID leadership

- Hiring Policy (Ben, Jen, Richard)
 - Review existing practices
 - Consider new ideas moving forward

V. Report Out

Board members were asked to continue working in small groups and report back at the next Board meeting.

Meeting was adjourned at 8:00.

TO: First Universalist Church Board of Trustees
FROM: First Universalist Church Nominating Committee
DATE: May 1, 2020
SUBJECT: Slate of Candidates for Review by Board of Trustees Prior to the Annual Meeting

According to the church bylaws (excerpts):

. . . The purposes of the Annual Meeting shall beTo elect Board Trustees and Officers, the Chair and Directors of the First Universalist Foundation, Members of the Nominating Committee, and Delegates to the General Assembly of the UUA;

. . . The **Board of Trustees** shall consist of nine (9) members. . . . There shall be four officers: President, Vice-President, Secretary, and Treasurer. The officers shall be elected from amongst the Trustees to one-year terms by the members at the Annual Meeting. . . .

. . . The **Foundation** shall have a Chair, who shall preside at all meetings of the Foundation. The Foundation Chair shall be nominated by the Nominating Committee and elected by the Members at the Annual Meeting from among the Directors of the Foundation. The term of office of the Chair of the Foundation shall be one year. . .

. . . The Church shall have a **Nominating Committee** charged with recommending for approval by the members at the annual meeting, candidates for appointment to open seats on the Board of Trustees, the First Universalist Foundation, and for the Nominating Committee itself. . . .

. . . The **Nominating Committee** shall submit its slate of candidates to the Board of Trustees for review 30 days before the annual meeting. The Board of Trustees shall submit the Nominating Committee's recommendations to the membership at the Annual Meeting of the Church. Additional nominations may be submitted from the floor of the annual meeting by voting members. . . . The President, with the approval of the Board of Trustees, shall appoint the chair of the Nominating Committee from among the elected members of the Nominating Committee after July 1 each year.

Those recommended for election this year are in **bold** in the slate of candidates:

First Universalist Church				
Elected Leadership Positions				
For 2020-2021 Church Year				
Board Officers		Notes		
Bryana French	President	1 year term		
Kristin Siegesmund	Vice President	1 year term		
Keven Ambrus	Treasurer	1 year term		
Christa Anders	Secretary	1 year term		
Trustees (9)	Status	Began	Term Ends	Notes
Christa Anders		July 2016	June 2021	Second term

Bryana French	Begin 2nd term	June 2020	June 2023	Second term
Keven Ambrus		July 2018	June 2021	First term
Kristin Siegesmund		July 2018	June 2021	First term
Daryn Woodson		July 2019	June 2022	First term
Ben Miles		July 2019	June 2022	First term
Dan Moriarty		July 2019	June 2022	First term
Sarah Hedge	New	July 2020	June 2023	First term
Greg Hoelzer	New	July 2020	June 2023	First term
Foundation Officers		Notes		
Suzan Klein	Chair	1 year term		
Foundation (9)	Status	Began	Term Ends	Notes
Jill Anderson		July 2015	June 2021	Second term
Suzan Klein	Begin 2nd term	July 2020	June 2023	Second term
Anne McBean	Begin 2nd term	July 2020	June 2023	Second term
John Bringewatte		July 2018	June 2021	First term
Ginny Halloran		July 2018	June 2021	First term
Rochelle Hammer		July 2018	June 2021	First term
Roberta Haskin		July 2019	June 2022	First term
Jared Cruz		July 2019	June 2022	First term
Leila Ambrus		July 2019	June 2022	First term
Nominating Comm Officers		Notes		
Selected by BOT	Chair	1 year term		
Nom Comm Members (6)	Status	Began	Term Ends	Notes
Ray Dillon	New	July 2020	June 2023	First term
Sharon Ramirez		July 2015	June 2021	Second term
Pat Gottschalk		July 2016	June 2022	Second term
Jim Ramnaraine	Begin 2nd term	July 2020	June 2023	Second term
Janet Avery		July 2019	June 2022	First term
Cathy Manning		July 2019	June 2022	First term
				n/a Board Liaison

Delegates to the General Assembly: No requests received to date.

April Attendance									
			2020					2019	
Adults		Wed.	10:00 AM			9:30 AM	11:15		
1st week		83	1155	1238		196	244	440	
2nd week		86	672	758		254	209	463	
3rd week		88	578	666		287	231	518	
4th week		74	534	608		336	399	735	
5th week		72		72					
Monthly Total		403	2939	3342		1073	1083	2156	
Average for April		81	735	668		268	271	539	
RE									
1st week				204		57	52	109	
2nd week				163		209	128	337	
3rd week				184		22	2	24	
4th week				200		203	124	327	
5th week									
Monthly Total				751		491	306	688	
Average for April				188		135	77	172	
Combined Average				856		391	347	711	

RE numbers reflect attendance
from all weekly events/groups

3rd Week: Easter service, childcare only

**2020 Statistical Report
April 2020
Board Meeting May 21, 2020**

MEMORIAL SERVICES: 0

MARRIAGES/SERVICES OF COMMITMENT: 0

MEMBERS FOR APPROVAL: 4

Kate Elwell
Erin Fenske
Kerstin Beyer Lajuzan
Karin Onarheim

MEMBERS REINSTATED: 0

MEMBERS FOR REMOVAL: 2

Robert Benjamin, deceased February 15
Stephanie McCullough-Cain, asked to be removed

CHILDREN DEDICATED: 0

	To Date	End of Year Totals			
MEMBERS JOINED	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016
(Fiscal Year)	21	81	66	109	54
TOTAL MEMBERS:	1080	1058	1049	1,011	934

Total members as of the last meeting: 1066

To be added: 4

To be removed : 2

TOTAL MEMBERS: 1068

First Universalist Staff Survey Summary May 2020

Key 1) Strongly Disagree 2) Disagree 3) Neutral 4) Agree 5) Strongly Agree

1) I have a clear understanding of the mission and goals of the church.

2014: 4.17 17 total survey respondents in 2014

2015: 4.3 13 total survey respondents in 2015

2016: 4.6 15 total survey respondents in 2016

2017: 4.6 13 total survey respondents in 2017

2018: 4.71 14 total survey respondents in 2018

2019: 4.82 11 total survey respondents in 2019

2020: 4.5 14 total survey respondents in 2020

2) I understand how my work directly contributes to the overall mission and goals of the church.

2014: 4.53

2015: 4.54

2016: 4.67

2017: 4.69

2018: 4.71

2019: 4.73

2020: 4.6

3) There is a strong feeling of teamwork and cooperation among First Universalist Staff.

2014: 4.17

2015: 4.23

2016: 4.13

2017: 4.00

2018: 4.28

2019: 4.1

2020: 3.4

4) Our staff maintains high standards of quality for our work.

2014: 4.23

2015: 4.15

2016: 4.53

2017: 4.46

2018: 4.43

2019: 4.73
2020: 4.6

5) Information and knowledge are communicated effectively among First Universalist staff.

2014: 3.17
2015: 3.85
2016: 3.6
2017: 3.62
2018: 3.43
2019: 3.64
2020: 3.4

6) I have a clear understanding of the goals and responsibilities of my job.

2014: 4.29
2015: 4.54
2016: 4.33.
2017: 4.62
2018: 4.79
2019: 4.73
2020: 4.8

7) The expectations for my job duties and responsibilities are clear and consistent.

2014: 4.17
2015: 4.38
2016: 4.33
2017: 4.31
2018: 4.50
2019: 4.55
2020: 4.2

8) I have the resources I need to do my job.

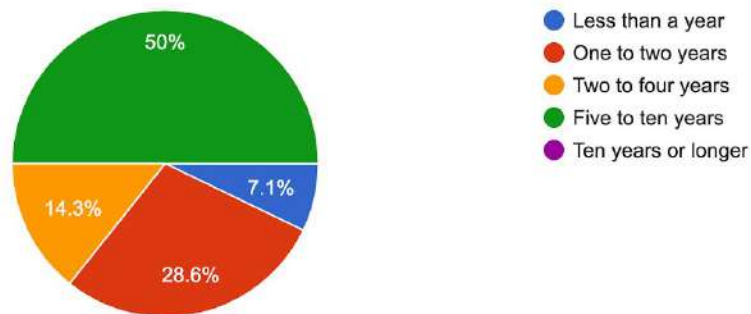
2014: 3.47
2015: 4.25
2016: 3.87
2017: 4.08
2018: 3.93
2019: 4.45
2020: 4.1

9) I receive useful and constructive feedback from my supervisor.

2014: 4.23
2015: 4.38
2016: 4.47
2017: 4.46
2018: 4.70
2019: 4.45
2020: 4.4

10) I have worked at First Universalist for...

14 responses



10) My annual performance review with my supervisor was useful and constructive.

2014: 3.27
2015: 3.8
2016: 4.29
2017: 4.36
2018: 4.5
2019: 4.5
2020: 5

11) Do you feel supported in your role by the congregation and Board of Trustees?

2015: 3.69
2016: 4.06
2017: 4.23
2018: 4.43
2019: 4.36
2020: 4.8

12) In your interactions with the congregation and the Board of Trustees, have you been treated with respect?

2015: 4

2016: 4.26

2017: 4.31

2018: 4.29

2019: 4.45

2020: 4.6

13) I would recommend First Universalist as a place to work to a friend or colleague.

2014: 3.47

2015: 3.85

2016: 4.06

2017: 4.54

2018: 4.57

2019: 4.45

2020: 4.4

14) What do you like best about working at First Universalist?

Meaningful work with a great staff team and congregation. Family feeling at work. We are living into our racial justice mission. Work that aligns with my values and where I get to contribute to a larger goal.

15) What would make First Universalist a better place to work?

Coronavirus going away. More opportunities for professional development, chances to review work and goals with supervisors. All salaries within the fair compensation range. Greater alignment across the whole team. Better team work and communication. Deconstruct the hierarchical system and "I'm the only one who can do it right" mindset.

16) Additional comments:

Coronavirus has shifted the way we work, has made communication and collaboration more important and more difficult. Need to shift resources and define responsibilities for all the changes to virtual church. Gratitude to the board for their vision and work. Hope for an all staff retreat in August and opportunities to resume our all-staff work, especially on dismantling white supremacy culture.

**First Universalist Church
Budget Presentation Meetings
May 3, 2020 at 11:30 via Zoom
May 5, 2020 at 7:30 via Zoom**

I. Welcome and Overview

Reverend Jen Crow lit the chalice and explained a bit about the budget process.

II. Budget Presentation

Reverend Crow presented the budget and reminded everyone that the operating budget is a tangible expression of our values, vision and mission. This budget focuses on responsible financial stewardship.

The Board asked Reverend Crow to present three budget scenarios: best, expected and worst. We have, happily, already secured enough pledges to be above the worst case budget.

Loss of our major tenant was already expected as they have secured their own building— this is around \$110,000 per year. In this upcoming year, we are projecting a 10% drop across all areas of giving. We have applied for the Paycheck Protection Plan (PPP) – we got word on Friday night that we were approved for this loan!! We are grateful for this forgivable loan. This is a huge asset for us.

This budget is a balanced budget even with these drops in giving. We will be welcoming a new ministerial intern (Barrington Walker), anticipating the retirement of Rev. MacKenzie and bringing on a new part-time minister, [Julica Hermann de la Fuente](#). This brings the ministerial component to 4.0 FTEs from 4.25 FTEs. The ministerial intern is paid for by a grant from the UUA and the Cummins Fund. Arif Mandami will be ordained this year at First Universalist and Lauren Wyeth has been working hard is now a credentialed religious educator. This means that Arif and Lauren move into new salary ranges. It is important to note that none of the director level staff positions are funded at the recommended range – they are all below.

Close the Gap is planned for \$40,000 with fundraising set at \$5,000. Planting the seeds for a racial justice service center. Our new part-time minister will be offering coaching for religious professional and congregations seeking to build anti-racist and multi-cultural/multi-racial communities. There will be a small revenue stream from this coaching.

The details of the budget are available on the church's website:

<https://firstuniversalistchurch.org/wp-content/uploads/2020/04/2020-2021-Proposed-Budget-EXPECTED-Sheet1.pdf>

The budget is just a snapshot in time. The Board and the Co-Ministers stay in constant contact and review the income and expenses every month and adjust expenses as needed. Annual pledges are the key driver. We are budgeted for \$1,046,500 in pledges and have received pledges of \$1,018,000. We have gifts from 552 families/individuals out of 800+ pledging units.

III. Discussion/ Q & A

Board Chair, Bryana French and Board Treasurer, Keven Ambrus, joined Reverend Crow for this part of the meeting.

Board Treasurer, Keven Ambrus, offered some opening words about the budget. He shared that he believes it is unbelievably smart and prudent with the opportunity to shift mid-budget. One of the most prudent things in the budget is the PPP which is the opportunity to protect ourselves in a fiduciary manner. Even if we had to pay back the loan, the terms are so favorable that it makes sense to use it. The loan is 100% forgivable if you fall within the guidelines. You have to keep the staffing level at the same place for 8 weeks. This is something we can easily meet. This is the cheapest money we will ever see for this kind of environment. Partaking in the PPP is the right thing for the church to do right now.

QUESTIONS FROM MAY 3, 2020 MEETING:

Can you share how current projections compare with this budget?

Heading into the pandemic we were well over in terms of pledging and gifts in general. In March, we started to see about a 10% drop in giving. We are expecting to come out of this fiscal year with a balanced budget even with this drop. We should know more by the May board meeting and the annual meeting.

Can you give examples of staff tasks for capital campaign?

Staff are doing demolition, painting, packing up etc. – some of this work would have gone to the contractor but we are doing it with staff. Jen's time managing the contract also gets allocated to the capital campaign.

With another 250 families who may join the annual giving, why is the expectation of new pledges only around \$30,000?

As a Board, we were trying to be conservative and expecting that some people's ability to give may be less because of the pandemic. We know that there are people who have experienced layoffs and furloughs. If it turns out that there is more pledge income coming in, we can pivot to a more positive scenario.

What is PPP?

Paycheck Protection Plan (PPP) is part of the federal CARES act offered by Small Business Administration to small businesses.

When are we assuming the church will open up to regular operation?

Rev. Crow has stopped making guesses! We will certainly be closed through the summer. We are imagining we will be closed to large group gatherings for some parts of the fall. She does not want to create a church for only the well. We will put our values of inclusion first and in the meantime,

while risks are high, we will focus on our on-line and small group presence. We will not encourage people to come back in large groups until it is safe to do so.

Is the only staffing budget cut from 4.25 to 4.0?

Yes, that is the only cut in staffing. There are other budget cuts in building and program costs.

What are other nonprofits and churches doing? Given that most of the donor based has reduced finances, does it make sense that staff not be paid their full salaries now that the church is fully virtual?

We are considering options. Pastoral care, while not in person, is actually increasing not decreasing. Our staff is currently underpaid and the work is continuing.

Keven said that they are telling other nonprofits to stay true to your mission as well as be good stewards. So as they consider options, they are supporting staff at the present, knowing that if we have to make hard decisions, we can make those hard decisions.

All of our staff are currently working and some are working way over the hours allocated.

Releasing funds from designated budgets to operating budgets suggest that we should know the status of those designated budgets.

We are working within all of the parameters of those budgets. These include the Cummins fund and other restricted funds. Reach out to Reverend Crow if you want to know the fine details.

Wouldn't it be nice to be at the bandshell in August?

Yes! But probably highly unlikely given that the parks have said they are closed for the summer.

Are we considering new technology since we may not be able to be together?

Yes! This is part of our big pivot that we are considering. Now that we are going to be meeting online for a longer period of time etc. We want to make sure that these technologies will work into the future. We may have a scenario where we have hybrid options of both in-person and online.

Will we have renters once the work is completed?

Likely. We want to live into the space and explore what it means for us and the community. This will be part of next year's budget.

Do we have more information about the coaching or consultant coming on board?

She comes to us with a wealth of experience, knowledge and warmth. She helps leads us through hard conversations. We are budgeting conservatively and we are aware that there are organizations and people that are going to continue with her. She would start on July 1. Once travel and in person becomes possible, she will be with us one to two times a month.

It seems that the PPP funds are coming this fiscal year yet are being applied for next year?

Yes – that is correct.

Concern about flying in this age of climate change (with regard to the new minister). Can we be more effective meeting online?

We are seeing the answer is yes, a lot of time.

What about those who have not given? Do sustainers need to do anything?

You can contact Chelsea at the church to pledge. Sustainers can adjust their pledges up or down as appropriate. But if they are going to keep it the same, no need to do anything.

Rev. Crow closed with words of gratitude: Thank you. Your gifts matter. They are part of how we meet the needs of the church and prepare to take care of one and other.

Thanks to all for attending. If you have questions, please reach out to any of the Board members or Reverend Crow.

MEETING adjourned at 12:18 p.m.

QUESTIONS FROM MAY 6, 2020 MEETING:

Really excited to add another minister, especially one who will advance our mission. Did the other staff get equitable shots at increasing salary, hours etc. before we contemplated adding hours?

Reverend Karen wanted to stay at .25 FTE and Arif wanted to move to full time from .75 FTE and that is where they want to be.

Note that there are some legal requirements about the PPP and if we keep our expenses at the same level as when we applied for the loan, then it will be forgiven.

In my role with a nonprofit, I am working to predict budgets and it is so hard! What does it look like to live in abundance and what does it look like to live in scarcity? I am struck that the budget is a reduced budget. Should we be taking more risks? I am in this church because it is bold. (And I am in this church 4 times a week which is way more than before the pandemic.)

This budget is conservative in that we are not taking undue risk but it still advances the mission of the church. When the Board went through best, expected and worse we were being careful. This budget is a prudent budget.

Does the church have a reserve?

Yes - but we try not to touch it!

We paid off the mortgage which is a good place to be in. It gives us options.

I like the way you are thinking about best, expected and worse. Planning is everything. Plans are nothing. I appreciate all the work that has been put into it. What is the reserve number?

Thank you! It is currently at \$343,610.

If things go well, could you cut back on the building allocation and put that money back into the building fund?

Yes – that would be great. Reverend Crow has her eyes on that because there are some things she would like to add back into Phase One.

Reverend Crow ended with words of gratitude and the meeting was adjourned at 8:15 p.m.

Board President Report May 2020

Monitoring: Congregant Grievances

There are no formal grievances to report. The Healthy Congregations Task Force aims to help improve the culture and relationships between and among congregants and church staff. The call for volunteers went out in last weeks Liberal.

Recommendation for Emerita Status

Given Rev. Ruth MacKenzie's upcoming retirement, I'd like the Board to consider recommending the congregation grant her Emerita status. From the [UUA](#):

The title Minister Emeritus or Minister Emerita is granted to honor long and meritorious service to a congregation where the minister has given devoted and competent ministerial leadership. Due to our congregational polity, and more directly because the service has been to that particular congregation, only that congregation can bestow this title.

The procedure requires a vote of the congregation to confer Minister Emerita/Emeritus status upon a minister. Normally this process begins with a suggestion by the congregation's Board of Trustees or by recommendation of a group within the congregation. We recommend that the action be taken by vote of the congregation as a whole during a formal meeting of the church membership. A formal resolution prepared for a congregational vote is one way to express the congregation's appreciation, and to create a permanent record of the decision. Consult your by-laws for specific requirements for a congregational vote.

We as a Board would make this recommendation then put it up for a Vote at the annual meeting.

Delegate Selection for General Assembly

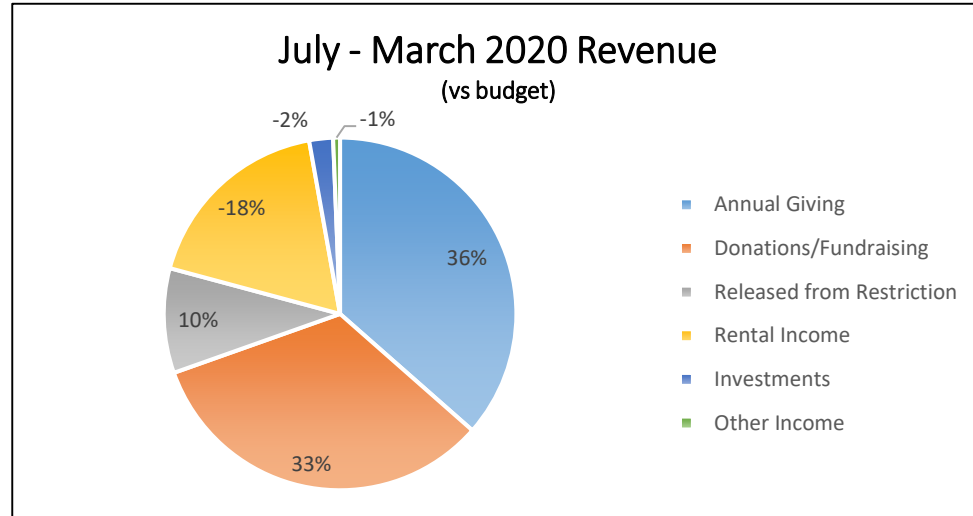
At the Annual Meeting, we will need to recruit volunteers to serve as [Delegates](#) to vote on behalf of First Universalist at the UUA General Assembly. Given our church size, we can have up to 20 delegates given our church size. We typically request volunteers to serve as delegates at the Annual Meeting, though might draft an announcement in the Liberal as well. This year's [General Assembly is held June 24-28, 2020](#) and will be 100% virtual.

First Universalist Church of Minneapolis
Year to Date Performance
July to March 2020

Revenue Summary

Annual Giving	\$ 55,185.50
Donations/Fundraising	\$ 50,054.16
Released from Restriction	\$ 14,524.26
Rental Income	\$ (27,235.31)
Investments	\$ (3,299.37)
Other Income	\$ (954.21)
Total Revenue Variance	\$ 88,275.03

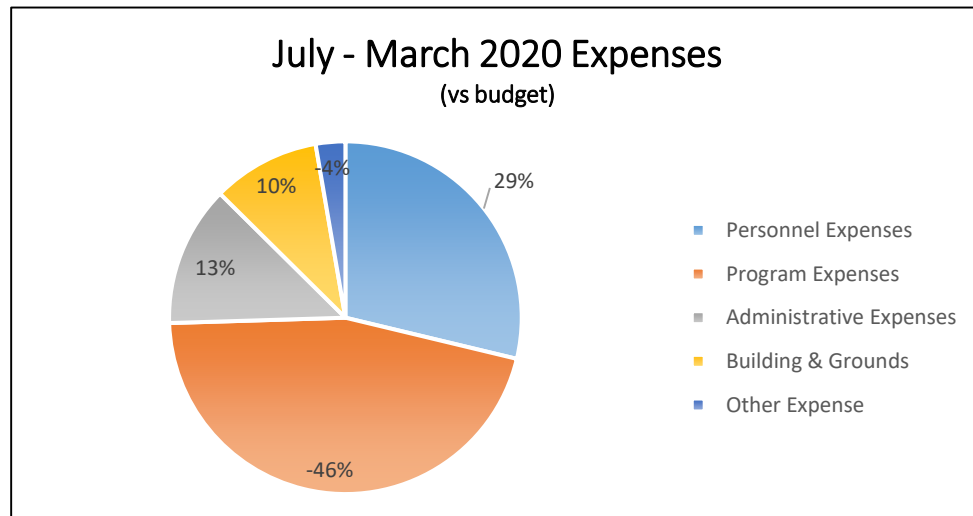
Variance



Expense Summary

Personnel Expenses	\$ 18,967.95
Program Expenses	\$ (30,191.91)
Administrative Expenses	\$ 8,511.52
Building & Grounds	\$ 6,513.75
Other Expense	\$ (1,788.24)
Total Expense Variance	\$ 2,013.07

Variance



Net Total

\$ 90,288.10

First Universalist Church of Minneapolis
Analysis of Revenues & Expenses
July to March 2020

Headings and Account	Actual	Budget	Variance	Year End Projection			Annual Budget
				Best Case	Expected Case	Worst Case	
Revenue							
Support							
Annual Giving	\$ 867,731.18	\$ 812,545.68	\$ 55,185.50	\$ 1,157,867.33	\$ 1,128,853.72	\$ 998,283.99	\$ 1,118,400.00
Donations/Fundraising	\$ 215,653.72	\$ 165,599.56	\$ 50,054.16	\$ 233,653.72	\$ 229,653.72	\$ 225,653.72	\$ 196,200.00
Released from Restriction	\$ 66,274.26	\$ 51,750.00	\$ 14,524.26	\$ 188,950.93	\$ 188,950.93	\$ 188,950.93	\$ 57,000.00
Support	\$ 1,149,659.16	\$ 1,029,895.24	\$ 119,763.92	\$ 1,580,471.98	\$ 1,547,458.37	\$ 1,412,888.64	\$ 1,371,600.00
Earned Revenue							
Rental Income	\$ 77,539.72	\$ 104,775.03	\$ (27,235.31)	\$ 115,111.34	\$ 115,111.34	\$ 94,111.34	\$ 140,700.00
Investments	\$ 10,388.10	\$ 13,687.47	\$ (3,299.37)	\$ 12,138.10	\$ 11,938.10	\$ 11,538.10	\$ 18,250.00
Other Income	\$ 1,545.54	\$ 2,499.75	\$ (954.21)	\$ 1,545.54	\$ 1,545.54	\$ 1,545.54	\$ 3,333.00
Earned Revenue	\$ 89,473.36	\$ 120,962.25	\$ (31,488.89)	\$ 128,794.98	\$ 128,594.98	\$ 107,194.98	\$ 162,283.00
Revenue	\$ 1,239,132.52	\$ 1,150,857.49	\$ 88,275.03	\$ 1,709,266.96	\$ 1,676,053.35	\$ 1,520,083.62	\$ 1,533,883.00
Expenses							
Personnel Expenses	\$ 841,654.00	\$ 860,621.95	\$ 18,967.95	\$ 1,090,557.57	\$ 1,106,807.57	\$ 1,108,907.57	\$ 1,147,018.85
Program Expenses	\$ 83,453.48	\$ 53,261.57	\$ (30,191.91)	\$ 84,068.14	\$ 99,994.73	\$ 101,844.73	\$ 71,150.00
Administrative Expenses	\$ 55,475.95	\$ 63,987.47	\$ 8,511.52	\$ 74,489.23	\$ 80,089.23	\$ 80,089.23	\$ 83,850.00
Building & Grounds	\$ 104,586.11	\$ 111,099.86	\$ 6,513.75	\$ 252,522.98	\$ 252,522.98	\$ 252,522.98	\$ 138,702.00
Other Expense	\$ 84,106.83	\$ 82,318.59	\$ (1,788.24)	\$ 106,539.76	\$ 111,637.30	\$ 111,637.30	\$ 109,758.06
Expenses	\$ 1,169,276.37	\$ 1,171,289.44	\$ 2,013.07	\$ 1,608,177.68	\$ 1,651,051.81	\$ 1,655,001.81	\$ 1,550,478.91
Net Total	\$ 69,856.15	\$ (20,431.95)	\$ 90,288.10	\$ 101,089.28	\$ 25,001.54	\$ (134,918.19)	\$ (16,595.91)

First Universalist Church of Minneapolis
Balance Sheet
March 2020

Headings and Account	Current Balance (This Year)		Change in Balance
Assets			
Current Assets			
Cash & Cash Equivalents			
Cash	\$	827,985.90	\$ 18,504.68
Total Cash & Cash Equivalents	\$	827,985.90	\$ 18,504.68
Investments			
Schwab - Church Operating	\$	847,650.54	\$ 28.72
Schwab - Church Reserve	\$	314,618.09	\$ (28,992.71)
Schwab - Don Carter & Mary Carter	\$	73,026.34	\$ (8,739.47)
Schwab - Legacy Fund	\$	774,395.80	\$ (86,928.86)
Schwab - Temporarily Restricted	\$	112,785.39	\$ (13,925.02)
Thrivent Mutual Funds	\$	23,879.17	\$ -
Total Investments	\$	2,146,355.33	\$ (138,557.34)
Cash & Cash Equiv - Foundation			
Sunrise Bank - Foundation	\$	11,275.50	\$ -
Total Cash & Cash Equiv - Foundation	\$	11,275.50	\$ -
Investments - Foundation			
Schwab - Foundation	\$	1,417,397.41	\$ (178,667.75)
Total Investments - Foundation	\$	1,417,397.41	\$ (178,667.75)
Total Current Assets		\$ 4,403,014.14	\$ (298,720.41)
Other Current Assets			
Other Current Assets			
Prepaid Expenses	\$	2,855.23	\$ (7,853.05)
Total Other Current Assets	\$	2,855.23	\$ (7,853.05)
Total Other Current Assets		\$ 2,855.23	\$ (7,853.05)
Fixed Assets			
Fixed Assets			
Accumulated Depreciation	\$	(2,438,538.30)	\$ -
Fixed Assets	\$	4,182,876.63	\$ -
Total Fixed Assets	\$	1,744,338.33	\$ -
Total Fixed Assets		\$ 1,744,338.33	\$ -
Total Assets		\$ 6,150,207.70	\$ (306,573.46)

Liabilities & Equity			
Current Liabilities			
Accounts Payable			
Accounts Payable	\$ 34,492.90		\$ 34,492.90
Total Accounts Payable	\$ 34,492.90		\$ 34,492.90
Total Current Liabilities		\$ 34,492.90	\$ 34,492.90
Other Current Liabilities			
Other Current Liabilities			
Benefits Payable	\$ 1,503.99		\$ 363.94
Accrued Expenses	\$ 15,024.47		\$ -
Deferred Revenue	\$ 37,139.73		\$ 15,165.21
Misc Other Liabilities	\$ 13,000.00		\$ -
Total Other Current Liabilities	\$ 66,668.19		\$ 15,529.15
Total Other Current Liabilities		\$ 66,668.19	\$ 15,529.15
Total Liabilities & Equity		\$ 101,161.09	\$ 50,022.05
Fund Principal and Excess Cash Received			
Fund Principal			
Undesignated Net Assets/Equity			
Church Equity	\$ 993,220.77		\$ (167,611.95)
Total Undesignated Net Assets/Equity	\$ 993,220.77		\$ (167,611.95)
Board Restricted Net Assets			
Contingency Reserve	\$ 271,109.21		\$ -
Legacy Fund	\$ 837,023.89		\$ (53,706.61)
Memorials	\$ 6,881.88		\$ -
Total Board Restricted Net Assets	\$ 1,115,014.98		\$ (53,706.61)
Temp Restricted Net Assets			
Capital Campaign Fund	\$ 1,826,929.97		\$ 132,320.54
Cummins Ministerial Fund	\$ 236,718.48		\$ -
Foundation	\$ 1,607,470.88		\$ -
Miscellaneous Funds	\$ 37,162.63		\$ 35,416.41
Total Temp Restricted Net Assets	\$ 3,708,281.96		\$ 167,736.95
Permanently Restricted			
Don Carter Endowment	\$ 50,000.00		\$ -
M E Carter Endowment	\$ 14,000.00		\$ -
Total Permanently Restricted	\$ 64,000.00		\$ -
Total Fund Principal	\$ 5,880,517.71		\$ (53,581.61)
Excess Cash Received			
Excess Cash Received	\$ 168,528.90		\$ (303,013.90)
Total Excess Cash Received	\$ 168,528.90		\$ (303,013.90)
Total Fund Principal and Excess Cash Received		\$ 6,049,046.61	\$ (356,595.51)
Total Liabilities & Equity, Fund Principal, & Restricted Funds		\$ 6,150,207.70	\$ (306,573.46)

First Universalist Church of Minneapolis
Capital Campaign Budget Breakdown (As of 4/30/2020)

Division	YTD Budget	Actual	Total Variance
Revenue			
Donations	\$ 3,087,151.21	\$ 3,227,486.84	\$ 140,335.63
Initial Project Expenses			
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 Initial Project Expenses	\$ 295,000.00	\$ 291,719.09	\$ 3,280.91
Remaining Budget	\$ 2,792,151.21	\$ 2,935,767.75	\$ 137,054.72
Project Expenses			
Debt Retirement	\$ 649,151.38	\$ 649,151.38	\$ -
Staff Salaries	\$ 78,131.12	\$ 79,783.53	\$ (1,652.41)
Tuckpointing	\$ 122,000.00	\$ 122,000.00	\$ -
Flannery	\$ 35,000.00	\$ -	\$ 35,000.00
Misc. Construction	\$ 40,793.26	\$ 40,793.26	\$ -
Owner Supplied Systems	\$ 50,000.00	\$ -	\$ 50,000.00
WPI	\$ 36,950.00	\$ 45,831.34	\$ (8,881.34)
Miller Dunwiddie	\$ 203,597.57	\$ 168,178.27	\$ 35,419.30
Other Expenses	\$ 17,100.00	\$ 3,100.00	\$ -
	\$ 1,232,723.33	\$ 1,108,837.78	\$ 109,885.55
Net Income	\$ 1,559,427.88	\$ 1,826,929.97	\$ 27,169.17

First Universalist Church of Minneapolis
Proposed Annual Budget
July - June 2020

Headings and Account	2019-2020 Annual Budget	2020-2021 Proposed Annual Budget (Expected)	Variance (Expected)
Revenue			
Support			
Annual Giving	\$ 1,118,400.00	\$ 1,001,900.00	\$ (116,500.00)
Donations/Fundraising	\$ 196,200.00	\$ 350,100.00	\$ 153,900.00
Released from Restriction	\$ 100,000.00	\$ 166,866.80	\$ 66,866.80
Support	\$ 1,414,600.00	\$ 1,518,866.80	\$ 104,266.80
Earned Revenue			
Rental Income	\$ 140,700.00	\$ 20,400.00	\$ (120,300.00)
Investments	\$ 18,250.00	\$ 9,125.00	\$ (9,125.00)
Other Income	\$ 3,333.00	\$ 12,333.00	\$ 9,000.00
Earned Revenue	\$ 162,283.00	\$ 41,858.00	\$ (120,425.00)
Revenue	\$ 1,576,883.00	\$ 1,560,724.80	\$ (16,158.20)
Expenses			
Personnel Expenses	\$ 1,147,518.85	\$ 1,116,300.00	\$ (31,218.85)
Program Expenses	\$ 71,150.00	\$ 67,150.00	\$ (4,000.00)
Administrative Expenses	\$ 83,850.00	\$ 104,750.00	\$ 20,900.00
Building & Grounds	\$ 163,702.00	\$ 138,752.00	\$ (24,950.00)
Other Expense	\$ 109,758.06	\$ 110,585.96	\$ 827.90
Expenses	\$ 1,575,978.91	\$ 1,537,537.96	\$ (38,440.95)
Net Total	\$ 904.09	\$ 23,186.84	\$ 22,282.75

First Universalist Church of Minneapolis
Proposed Annual Budget
July to June 2021

	YTD Total (as of 02/2020)	2019-2020 Total Budget	Adjustments (Expected)	Budget (Expected)	Variance (Expected)	Comments
Revenue						
Annual Giving						
Unrestricted Annual Gifts	\$ 795,476.57	\$ 1,165,000.00	\$ (116,500.00)	\$ 1,048,500.00	\$ (116,500.00)	Giving reduced by 10%
Est Unpaid Pledge Donations	\$ -	\$ (46,600.00)	\$ -	\$ (46,600.00)	\$ -	
Total Annual Giving	<u>\$ 795,476.57</u>	<u>\$ 1,118,400.00</u>	<u>\$ (116,500.00)</u>	<u>\$ 1,001,900.00</u>	<u>\$ (116,500.00)</u>	
Revenue Released from Restrictions	\$ 132,129.34	\$ 100,000.00	\$ 66,866.80	\$ 166,866.80	\$ 66,866.80	
Contributions Unrestricted						
PPP Loan	\$ -	\$ -	\$ 133,000.00	\$ 133,000.00	\$ 133,000.00	Close the Gap reduced from 40,000 to 25,000
Close the Gap	\$ 42,195.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
Hospitality Donations	\$ 217.36	\$ 600.00	\$ (300.00)	\$ 300.00	\$ (300.00)	
Legacy Fund Contribution	\$ -	\$ 55,500.00	\$ 4,500.00	\$ 60,000.00	\$ 4,500.00	
Memorials Designated	\$ 2,850.00	\$ -	\$ -	\$ -	\$ -	
Offering Plate for Church	\$ 27,981.33	\$ 48,000.00	\$ (4,800.00)	\$ 43,200.00	\$ (4,800.00)	
Unrestricted Donations	\$ 30,719.15	\$ 50,000.00	\$ (5,000.00)	\$ 45,000.00	\$ (5,000.00)	
Unrestricted RE Donations	\$ -	\$ 500.00	\$ (500.00)	\$ -	\$ (500.00)	
Wake Now Our Vision	\$ -	\$ -	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	
Total Contributions Unrestricted	<u>\$ 103,962.84</u>	<u>\$ 154,600.00</u>	<u>\$ 167,900.00</u>	<u>\$ 322,500.00</u>	<u>\$ 167,900.00</u>	
Fundraisers						
Families Moving Forward 10%	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	
Holiday Giving 10%	\$ 1,936.60	\$ 4,000.00	\$ (3,000.00)	\$ 1,000.00	\$ (3,000.00)	
Miscellaneous Fundraisers	\$ -	\$ 15,000.00	\$ (10,000.00)	\$ 5,000.00	\$ (10,000.00)	
Total Fundraisers	<u>\$ 1,936.60</u>	<u>\$ 19,100.00</u>	<u>\$ (13,000.00)</u>	<u>\$ 6,100.00</u>	<u>\$ (13,000.00)</u>	
Youth Groups Fundraising						
Boston Youth Trips	\$ 31,236.50	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	
Senior High Youth Trips	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	
YCE	\$ 13,088.35	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	
Total Youth Groups Fundraising	<u>\$ 44,324.85</u>	<u>\$ 21,500.00</u>	<u>\$ -</u>	<u>\$ 21,500.00</u>	<u>\$ -</u>	
Program Donations						
5th Grade (OWL)	\$ 352.00	\$ -	\$ -	\$ -	\$ -	
8th Grade (OWL)	\$ 188.00	\$ -	\$ -	\$ -	\$ -	
9th & 10th Grade (COA)	\$ 4.00	\$ -	\$ -	\$ -	\$ -	
Daytime Connections	\$ 1,084.00	\$ 1,000.00	\$ (1,000.00)	\$ -	\$ (1,000.00)	
Total Program Donations	<u>\$ 1,628.00</u>	<u>\$ 1,000.00</u>	<u>\$ (1,000.00)</u>	<u>\$ -</u>	<u>\$ (1,000.00)</u>	
Dividends & Interest						
Don Carter Fund Div & Int - Admin	\$ 1,468.84	\$ 3,250.00	\$ (1,625.00)	\$ 1,625.00	\$ (1,625.00)	
Unrestricted Dividends & Interest	\$ 10,842.89	\$ 15,000.00	\$ (7,500.00)	\$ 7,500.00	\$ (7,500.00)	
Total Dividends & Interest	<u>\$ 12,311.73</u>	<u>\$ 18,250.00</u>	<u>\$ (9,125.00)</u>	<u>\$ 9,125.00</u>	<u>\$ (9,125.00)</u>	
Rental Income						
Miscellaneous Room Rentals	\$ 9,640.00	\$ 15,000.00	\$ (10,000.00)	\$ 5,000.00	\$ (10,000.00)	
Southside Child Development Center	\$ 45,061.67	\$ 110,000.00	\$ (110,000.00)	\$ -	\$ (110,000.00)	
T-Mobile Antennae Lease	\$ 9,899.76	\$ 14,700.00	\$ 200.00	\$ 14,900.00	\$ 200.00	
Weddings & Commitments	\$ 400.00	\$ 1,000.00	\$ (500.00)	\$ 500.00	\$ (500.00)	
Total Rental Income	<u>\$ 65,001.43</u>	<u>\$ 140,700.00</u>	<u>\$ (120,300.00)</u>	<u>\$ 20,400.00</u>	<u>\$ (120,300.00)</u>	
Realized Gains & Losses	\$ (3,635.47)	\$ -	\$ -	\$ -	\$ -	
Unrealized Gains & Losses	\$ 1,047.21	\$ -	\$ -	\$ -	\$ -	
Other Income						
Miscellaneous	\$ 1,268.54	\$ 3,333.00	\$ -	\$ 3,333.00	\$ -	
Spiritual Coaching	\$ -	\$ -	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	
Total Other Income	<u>\$ 1,268.54</u>	<u>\$ 3,333.00</u>	<u>\$ 9,000.00</u>	<u>\$ 12,333.00</u>	<u>\$ 9,000.00</u>	
Revenue	<u><u>\$ 1,155,451.64</u></u>	<u><u>\$ 1,576,883.00</u></u>	<u><u>\$ (16,158.20)</u></u>	<u><u>\$ 1,560,724.80</u></u>	<u><u>\$ (16,158.20)</u></u>	

First Universalist Church of Minneapolis
Proposed Annual Budget
July to June 2021

	YTD Total (as of 02/2020)	2019-2020 Total Budget	Adjustments (Expected)	Budget (Expected)	Variance (Expected)	Comments
Expenses						
Salaries & Wages	\$ 547,479.11	\$ 856,784.76	\$ (26,784.76)	\$ 830,000.00	\$ (26,784.76)	Salaries & Benefits reduced
Payroll Taxes	\$ 41,922.98	\$ 64,943.59	\$ (1,443.59)	\$ 63,500.00	\$ (1,443.59)	
Medical Insurance	\$ 66,421.07	\$ 98,000.00	\$ (13,000.00)	\$ 85,000.00	\$ (13,000.00)	
Long Term Disability Insurance	\$ 0.14	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Life Insurance	\$ 512.17	\$ 1,300.00	\$ -	\$ 1,300.00	\$ -	
403(b)	\$ 55,774.24	\$ 63,990.50	\$ 1,009.50	\$ 65,000.00	\$ 1,009.50	
Total Professional Expenses	\$ 17,581.38	\$ 26,500.00	\$ 7,500.00	\$ 34,000.00	\$ 7,500.00	
Temporary Labor						
Childcare	\$ 11,773.25	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	
Guest Speakers	\$ 375.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Musicians	\$ 6,575.00	\$ 13,000.00	\$ 2,000.00	\$ 15,000.00	\$ 2,000.00	Guest Musicians increased
Substitute Pianist	\$ 650.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Substitute Sound Technicians	\$ 1,390.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	
Temporary Labor	\$ 147.25	\$ 2,000.00	\$ (500.00)	\$ 1,500.00	\$ (500.00)	
Total Temporary Labor	\$ 20,910.50	\$ 35,000.00	\$ 1,500.00	\$ 36,500.00	\$ 1,500.00	
Worship						
Music Purchases	\$ 2,200.72	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	
Other - Worship *	\$ 275.68	\$ -	\$ -	\$ -	\$ -	
Piano Tuning	\$ 1,500.00	\$ 2,500.00	\$ (500.00)	\$ 2,000.00	\$ (500.00)	
Sound System	\$ -	\$ 500.00	\$ (250.00)	\$ 250.00	\$ (250.00)	
Worship Items Miscellaneous	\$ 299.55	\$ 500.00	\$ -	\$ 500.00	\$ -	
Total Worship	\$ 4,275.95	\$ 6,000.00	\$ (750.00)	\$ 5,250.00	\$ (750.00)	
Children, Youth & Family						
5th Grade (OWL)	\$ -	\$ -	\$ -	\$ -	\$ -	
7th Grade (NF)	\$ 225.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
8th Grade (OWL)	\$ 1,710.31	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
9th & 10th Grade (COA)	\$ 1,346.90	\$ 4,500.00	\$ -	\$ 4,500.00	\$ -	
Classroom Supplies	\$ 8,859.40	\$ 9,000.00	\$ (1,500.00)	\$ 7,500.00	\$ (1,500.00)	
Other - CYFM	\$ 250.66	\$ 500.00	\$ -	\$ 500.00	\$ -	
Senior High	\$ 973.04	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Teacher Workshops	\$ 992.64	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	
Volunteer Appreciation	\$ (20.00)	\$ 800.00	\$ -	\$ 800.00	\$ -	
Youth Social Activities	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	
Total Children, Youth & Family	\$ 14,337.95	\$ 20,300.00	\$ (1,500.00)	\$ 18,800.00	\$ (1,500.00)	
Youth Groups						
Boston Youth Trips	\$ 31,236.50	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	
Senior High Youth Trips	\$ -	\$ -	\$ -	\$ -	\$ -	
YCE Supplies	\$ 8,160.21	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	
YCE Travel	\$ 4,928.14	\$ -	\$ -	\$ -	\$ -	
Total Youth Groups	\$ 44,324.85	\$ 21,000.00	\$ -	\$ 21,000.00	\$ -	
Adult Ed & Membership						
Adult Ed	\$ 701.07	\$ 500.00	\$ -	\$ 500.00	\$ -	
Circles	\$ 450.46	\$ 1,500.00	\$ (500.00)	\$ 1,000.00	\$ (500.00)	
Daytime Connections	\$ 1,358.72	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	
Hospitality	\$ 6,308.99	\$ 6,500.00	\$ (500.00)	\$ 6,000.00	\$ (500.00)	
Library	\$ 229.00	\$ 250.00	\$ (250.00)	\$ -	\$ (250.00)	
New Member Programs	\$ 684.46	\$ 2,000.00	\$ (1,000.00)	\$ 1,000.00	\$ (1,000.00)	
Other *	\$ 3,041.61	\$ -	\$ -	\$ -	\$ -	
Visitor Wecoming	\$ 15.50	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Total Adult Ed & Membership	\$ 12,789.81	\$ 11,750.00	\$ (1,750.00)	\$ 10,000.00	\$ (1,750.00)	
Committee/Volunteer Groups						
Board Exp	\$ 161.54	\$ -	\$ -	\$ -	\$ -	
SPIFF	\$ 177.02	\$ 1,500.00	\$ (500.00)	\$ 1,000.00	\$ (500.00)	
Visual Arts	\$ 1,223.05	\$ 4,200.00	\$ (1,000.00)	\$ 3,200.00	\$ (1,000.00)	
Total Committee/Volunteer Groups	\$ 1,561.61	\$ 5,700.00	\$ (1,500.00)	\$ 4,200.00	\$ (1,500.00)	

First Universalist Church of Minneapolis
Proposed Annual Budget
July to June 2021

	YTD Total (as of 02/2020)	2019-2020 Total Budget	Adjustments (Expected)	Budget (Expected)	Variance (Expected)	Comments
Miscellaneous Program Expenses						
Action Groups	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	
Faithful Action Council	\$ 130.61	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Friendship Caring Corner	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	
Memorials	\$ 137.07	\$ -	\$ -	\$ -	\$ -	
Other - Pastoral Care	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	
Racial Justice	\$ 2,415.64	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	
Total Miscellaneous Program Expenses	\$ 2,683.32	\$ 12,100.00	\$ -	\$ 12,100.00	\$ -	
Fundraising						
Planned Giving	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ -	\$ (1,000.00)	
Pledge Drive	\$ -	\$ 4,000.00	\$ (250.00)	\$ 3,750.00	\$ (250.00)	
Total Fundraising	\$ -	\$ 5,000.00	\$ (1,250.00)	\$ 3,750.00	\$ (1,250.00)	
Administrative						
Bank Service Charges	\$ 156.20	\$ 750.00	\$ (250.00)	\$ 500.00	\$ (250.00)	
Consultants	\$ 536.40	\$ 5,000.00	\$ 22,500.00	\$ 27,500.00	\$ 22,500.00	Consultants increased
Credit Card Discount Fees	\$ 9,340.86	\$ 15,500.00	\$ (1,500.00)	\$ 14,000.00	\$ (1,500.00)	
Employee Appreciation	\$ 472.89	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	
Financial Review/Audit	\$ 65.00	\$ 400.00	\$ (200.00)	\$ 200.00	\$ (200.00)	
Internet	\$ 763.00	\$ 1,300.00	\$ 1,000.00	\$ 2,300.00	\$ 1,000.00	
Mileage	\$ 125.32	\$ 300.00	\$ -	\$ 300.00	\$ -	
Office Supplies	\$ 3,184.33	\$ 5,500.00	\$ (1,000.00)	\$ 4,500.00	\$ (1,000.00)	
Other - Admin	\$ 12.99	\$ -	\$ -	\$ -	\$ -	
Paper	\$ 957.11	\$ 1,800.00	\$ (300.00)	\$ 1,500.00	\$ (300.00)	
Payroll Fees	\$ 3,020.19	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	
Postage & Shipping	\$ 2,867.33	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	
Printing & Copying	\$ 13,468.27	\$ 21,000.00	\$ (600.00)	\$ 20,400.00	\$ (600.00)	
Software	\$ 6,415.04	\$ 9,000.00	\$ 2,000.00	\$ 11,000.00	\$ 2,000.00	
Telephone	\$ 3,861.02	\$ 5,500.00	\$ -	\$ 5,500.00	\$ -	
Volunteer Appreciation	\$ 208.38	\$ 300.00	\$ -	\$ 300.00	\$ -	
Website	\$ 978.68	\$ 1,500.00	\$ 500.00	\$ 2,000.00	\$ 500.00	
Total Administrative	\$ 46,433.01	\$ 78,850.00	\$ 22,150.00	\$ 101,000.00	\$ 22,150.00	
Insurance						
Liability	\$ 8,320.65	\$ 23,802.00	\$ (3,200.00)	\$ 20,602.00	\$ (3,200.00)	
Workers Compensation	\$ 5,138.06	\$ 1,000.00	\$ 4,000.00	\$ 5,000.00	\$ 4,000.00	
Total Insurance	\$ 13,458.71	\$ 24,802.00	\$ 800.00	\$ 25,602.00	\$ 800.00	
Dues & Memberships						
Mid America	\$ -	\$ 10,901.52	\$ (10,901.52)	\$ -	\$ (10,901.52)	
Other Membership Fees and Dues	\$ 600.00	\$ 500.00	\$ -	\$ 500.00	\$ -	
UUA	\$ 12,695.04	\$ 35,656.54	\$ 13,229.42	\$ 48,885.96	\$ 13,229.42	UUA Dues increased 5%
Total Dues & Memberships	\$ 13,295.04	\$ 47,058.06	\$ 2,327.90	\$ 49,385.96	\$ 2,327.90	
Utilities						
Electricity	\$ 22,180.96	\$ 33,000.00	\$ (8,000.00)	\$ 25,000.00	\$ (8,000.00)	
Gas	\$ 9,502.42	\$ 17,000.00	\$ (3,500.00)	\$ 13,500.00	\$ (3,500.00)	
Water & Sewer	\$ 6,577.76	\$ 9,000.00	\$ (2,250.00)	\$ 6,750.00	\$ (2,250.00)	
Total Utilities	\$ 38,261.14	\$ 59,000.00	\$ (13,750.00)	\$ 45,250.00	\$ (13,750.00)	
Repairs & Maintenance						
Alarm System	\$ 703.44	\$ 500.00	\$ -	\$ 500.00	\$ -	
Capital Campaign Expenditures *	\$ 78,545.97	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	
Elevator Maintenance	\$ 2,095.61	\$ 3,300.00	\$ -	\$ 3,300.00	\$ -	
General Repairs & Maintenance	\$ 7,682.49	\$ 10,000.00	\$ (2,500.00)	\$ 7,500.00	\$ (2,500.00)	
Groundskeeping	\$ 12,685.99	\$ 16,500.00	\$ -	\$ 16,500.00	\$ -	
HVAC	\$ 2,580.00	\$ 8,000.00	\$ (3,000.00)	\$ 5,000.00	\$ (3,000.00)	
Janitorial Supplies	\$ 5,981.07	\$ 10,000.00	\$ (4,000.00)	\$ 6,000.00	\$ (4,000.00)	
Other *	\$ 3,298.97	\$ -	\$ -	\$ -	\$ -	
Pest Control	\$ 410.96	\$ 600.00	\$ -	\$ 600.00	\$ -	
Trash & Recycling	\$ 4,426.04	\$ 6,000.00	\$ (2,500.00)	\$ 3,500.00	\$ (2,500.00)	

First Universalist Church of Minneapolis
Proposed Annual Budget
July to June 2021

	YTD Total (as of 02/2020)	2019-2020 Total Budget	Adjustments (Expected)	Budget (Expected)	Variance (Expected)	Comments
Total Repairs & Maintenance	\$ 118,410.54	\$ 79,900.00	\$ (12,000.00)	\$ 67,900.00	\$ (12,000.00)	
Offering Plate for Community						
Augsburg Fairview Academy *	\$ 1,381.56	\$ -	\$ -	\$ -	\$ -	
Habitat for Humanity *	\$ 94.06	\$ -	\$ -	\$ -	\$ -	
Offering Plate for Community *	\$ 14,275.21	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	
Simpson Housing Services *	\$ 1,397.08	\$ -	\$ -	\$ -	\$ -	
Total Offering Plate for Community	\$ 17,147.91	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	
Charitable Contributions						
Asylum Sponsorship *	\$ 9,970.05	\$ -	\$ -	\$ -	\$ -	
Cummins Ministerial Fund *	\$ 394.09	\$ -	\$ -	\$ -	\$ -	
Families Moving Forward *	\$ 1,606.34	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
Holiday Giving *	\$ 74.18	\$ 36,000.00	\$ -	\$ 36,000.00	\$ -	
Minister's Discretionary Fund *	\$ 5,488.44	\$ -	\$ -	\$ -	\$ -	
Miscellaneous *	\$ 20.00	\$ -	\$ -	\$ -	\$ -	
Peace Circle *	\$ 2,106.25	\$ -	\$ -	\$ -	\$ -	
RJ Network Community Reparations *	\$ -	\$ -	\$ -	\$ -	\$ -	
S & R Immigrant Fund *	\$ 8,525.00	\$ -	\$ -	\$ -	\$ -	
Winter Solstice *	\$ 1,111.09	\$ -	\$ -	\$ -	\$ -	
Total Charitable Contributions	\$ 29,295.44	\$ 37,000.00	\$ -	\$ 37,000.00	\$ -	
Expenses	\$ 1,106,876.87	\$ 1,575,978.91	\$ (38,440.95)	\$ 1,537,537.96	\$ (38,440.95)	
Change in Net Assets	\$ 48,574.77	\$ 904.09	\$ 22,282.75	\$ 23,186.84	\$ 22,282.75	