

First Congregational UCC Council Nov. 28 2017 Meeting Minutes

Attending Council Members:

Peace Young (Moderator), Frank Baldwin (Asst. Moderator), Al Horn (Past Moderator), Belinda Moos (Secretary-Treasurer), Karen Hurst (Member at Large), Karin Wriggle (Member at Large)

Absent Council Members:

Christian Logerstedt (Member at Large)

Attending Ministers:

Michael Ellick (Senior Minister), Elizabeth Durant (Assistant Minister)

Attending Staff:

Cara Rothe (Business Manager),

Attending Guests:

Sarah Vazquez, Cath Clark, Alice Forsyth, Scott Forsyth

1. Opening Prayer – Peace Young

Introductions

2. Review of November E-vote Record

- On November 1, 2017, Council approved the October 19, 2017 Council Meeting Minutes by E-Vote. Documents stored on Church Website.
- On November 6, 2017, Council approved the Open and Safe: An Emergency Action Plan by E-Vote. Minor revisions were requested by Council. Action to make those revisions went to Cara Rothe. Documents stored at Church Office.
- On November 7, 2017, Council approved revisions to Section III of the Church Council Policies. Document stored on Church Website.
- On November 13, 2017, Council approved revisions to the Budget and Financial Oversight Policy and Procedures. Document stored at Church Office.
- On November 20, 2017, Council approved revisions to the Expense Approval & Check Signing Policies and Procedures. Document stored at Church Office.
- Above E-Votes must be added to the November 2017 Meeting Minutes.

Frank moved that online action taken by Council (e-votes) be added as minutes to the meeting.

Peace clarified that doing so is already in Church Council policy.

3. Announcements/Updates/Reminder

3a. The November 19th Youth Pie Fundraiser was hugely successful – \$619 was raised (twice as much as last year) which will be used to cover the cost of sending two youths to a national UCC event.

3b. 2018 Church Council Slate as presented by Nominating Committee thus far:

Moderator: Sarah Vazquez

Asst. Moderator: TBD

Treasurer: Cath Clark

Member-At-Large (1 Year, to replace Christian L. vacancy):

Member-At-Large (2 Years): Karin Wriggle

Member-At-Large (3 Years, new): Bill Greene

Peace explicitly thanked those whose terms on Council are ending at the close of this calendar year (Christian, Al, Frank, Karen, Belinda). Michael will present special gifts for those whose terms are ending this Sunday.

3c. Current/ongoing Council Members were reminded to make time to be available and present at Sunday's brief Budget Forum in Sanctuary following service this Sunday, Dec. 3rd (The forum will take place between worship and the ArtReach reception.) Church Council members were formally notified that they are expected to also be present at Dec. 10th Annual Congregational Meeting following service in Fellowship Hall.

3d. Grant Helbley's Ecclesiastical Council has been rescheduled to January 13th at 4pm. It is very important for Council Members to be present. A light reception is scheduled to follow, and food donations will be needed!

Frank pointed out the unusual/atypical qualities of Grant's nomination, and the importance of full-throated support from our Council and congregation for Grant at the Ecclesiastical Council. Process was designed so that those who dial in on Zoom are not given voting rights, since there is no way to validate the membership of those participating remotely.

Michael encourages full attendance in support of Grant. The focus will be on Grant's compliance with the formal Marks of Ministry. The Conference Minister will work to ensure structure.

3e. It would be good to create a roadmap at the beginning of next year for Church Congregation and Senior Minister Three Year Evaluation to use as a conversation starter with entire congregation early next year. The Church as a whole will participate in a collective visioning session to talk about what our collective mission, our Church Congregation will be surveyed, and then the Senior Minister evaluation will take place. At that point, Michael's ministry can be objectively evaluated.

3f. Cara reported that the discovery of a wall issue has seriously hindered planned elevator electrical work. So that a wall and stairwell do not have to be demolished, the needed repairs will be put off until January. The source of the elevator's problems is its 60-year-old electrical wiring.

3g. Elizabeth reported that there has been little/no response to our advertising/outreach efforts to hire a Youth/Teenager Coordinator. One candidate may be a possibility if the position description can be re-created to be require fewer hours, with more focus. Elizabeth will be talking with candidate later this week.

3h. Sarah reported that the Safety Team will debrief about the recent fire drill, then will meet up with all staff who were part of this month's drill in January and review changes made and/or needed. Feedback on the fire drill was taken in from many congregants, to be worked into future evacuation drills. The Safety Team is now planning for Active Shooter training some time in the first quarter of the New Year.

4. Church Council and Families December 2017 Potluck Gathering

This is our last official business gathering for church council. Typically, a December Council (+ family) potluck takes the place of a business meeting. Either Michael will host at Peace House or Karin Wriggle will host at her home. Michael and Karin will coordinate about potential hosting dates, and Peace will put together an email to survey dates from Council.

5. Ministers' Report

5a. Assistant Minister's Report:

- Doing Confirmation with Youth Group.
- Great Halloween party in Kiva – Lots of work, lots of fun.
- Pie sale highly successful.
- Filled out Pastoral Relations Committee.
- Stewardship work complete.
- Hoping to do Cosmic Mass with Cedar Hills UCC, attend *Wrinkle In Time* showing in March/April together.
- Able to create awesome care packages for seven college students.
- If you see new nursery employee, give her props—she's done a fantastic job over the past 6 months.

5b. Senior Minister's Report:

- Hired new Communications Coordinator, Maia, who was raised in the UCC church. Maia is non-binary trans-gender. Maia came on during busiest time of year and endured a tough learning curve. They're doing great. Maia admires the Congregational Church's history of social justice. They're very bright, very quick to learn.
- Budget and Stewardship both take up a lot of work.
- Beloved Community work is really amping up— Michael and his colleagues have been approached by Jobs of Justice/William Barber, a big faith voice in USA right now, the starter of "Moral Mondays" in North Carolina.
- Dan Schauer brought an art project for gun violence ("Soul Box") to Michael, who has presented the idea to the Beloved Community network to make a state-wide visual project to give representation to all those souls lost to gun

violence...Dan's idea was embraced by the Beloved Community Committee, and has resulted in state-wide conversations about the Soul Box Project.

6. Core Ministry Facilitator Voice and Reports (No Reports)

7. & 8. Treasurer's Report & 2018 Budget Approval

October YTD: Pledges favorable by \$8,700 because of general gifts, memorials and bequests, ArtReach, other designated donations. Pledge-wise, things are unfavorable for this year's budget. Building rentals off budget due to timing. Expenses extremely favorable (by \$55K).

Reserve proposal: Net ordinary income favorable by \$54K. With expenses incurred in major building repairs, we drew from the reserve fund over the last couple of months. Belinda suggests that the Building Transfer Fund be put back into reserves. Net ordinary income is \$63 favorable. We have the ability to fund the expenses of what was pulled into the reserve with P&L. (We don't need the portion of the reserve that was pulled for building repairs, so it should be put it back in the reserve funds.)

Al proposed that all Finance Committee reports be sent out to Council members monthly, not just the P&L report.

Council agreed to preserve the reserve funds by replacing the previously-transferred building repairs money to the reserve in December.

BUDGET

1 – There is a sheet titled "Budget after Transfer Net Loss." Pledges came in far less than anticipated. Re-evaluated General Gifts and Wedding to offset Pledges net loss. Reduced Expenses.

2 – Variance Allowances (top row title "Summary 2018 vs. 2017). Right-hand column represents change from 2017.

Peace asked what the effect is on our Sunday hospitality of reducing the Hospitality budget line item to \$500. (We had to reduce reimbursement amounts by \$500 to meet budget.) Michael pointed out how we are trying to change direction in how we allocate money. We might also have to eliminate MACG (Metropolitan Alliance for the Common Good) and reduce custodial work time. We need to live into reduction of available funds.

3 – FY18 vs. FY17 Budget Worksheet reflects additional information that came in after FY17 budget was formally approved. Al brought up the issue of Elizabeth's raise, which was included in the preliminary budget but left out of this budget. Michael explained that they want to look at a raise for Elizabeth as a pay equity issue once any raise for Michael is decided upon following Michael's 3-year review. Staff member Steve Eggers created efficiencies in Custodian Personnel expenses.

Al Horn moved that Council recommend the budget be presented to the Congregational Meeting for approval. Council approved the motion.

9. Parking Lot Items (None to go Over)

10. Closing Prayer – Frank Baldwin

Assistant Minister's Report to the Board - November 2017

Internal

- Rest & Recuparate! Time Off: October 16-20
- Preached once & led worship
- Pastoral care: 40+ calls and in-person visits
- Youth Group/Confirmation for Middle/High School youth on 10/22 & 11/19
- Halloween Party for kids & Spooky Haunted House with youth on 10/29
- Led worship at Calaroga & visited member residents on 10/22
- Congregational meeting (StoryLab format) on safety on 11/4
- Stewardship "We are Generous" Celebration on 11/5
- Youth Group Holiday Pie Sale (with new raffle this year) on 11/19
- Interviews for Communications Coordinator
- Budget Development meetings
- Recruit 2018 Core Ministry Facilitators & debrief with 2017 facilitators
- Family Ministries Meeting; Nursery & Godly Play support
- Called to Care meeting & support
- Pastoral Relations Committee (PRC) Meeting on 11/7 (now have 4 members)
- Continuing to recruit for Teen Ministry Coordinator
- Stewardship/pledge drive reminder phone calls
- Finished care packages for college students
- Gratitude/public acknowledgement of volunteers
- Proofread bulletin & weekly email; directory updates; write annual reports

External

- Central Pacific Conference Gresham/Zion Community Center team
- Eco-Justice Film Series in Spring with St. James Lutheran
- SURJ Interfaith Action Group Meetings

In Development

- Cookie Baking with kids on 12/2
- Advent Spiral & Youth Group on 12/10
- Guest Preacher Bishop Marigza on 12/10
- Posada & Youth Group on 12/17
- Grant Helbley Ecclesiastical Council now scheduled for 1/13 at 4pm
- Planning a "cosmic mass" with Cedar Hills UCC youth group
- "Spirituality at Home" StoryLab with Family Ministries Team in March

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Profit & Loss Budget Performance

| | Oct. | Oct. Budget | \$ vs Budget | Jan-Oct. YTD | YTD Budget | \$vs. Budget | Annual Budget |
|--|-----------|-------------|--------------|--------------|------------|--------------|---------------|
| Ordinary Income/Expense | | | | | | | |
| Income | | | | | | | |
| 4000 - Giving | | | | | | | |
| 4050 - Pledges | 12,581.00 | 14,166.66 | -1,585.66 | 122,362.50 | 141,666.68 | -19,304.18 | 170,000.00 |
| 4051 - General gifts | 4,098.94 | 3,500.00 | 598.94 | 46,373.94 | 35,000.00 | 11,373.94 | 42,000.00 |
| 4052 - Flowers | 0.00 | 75.00 | -75.00 | 545.00 | 750.00 | -205.00 | 900.00 |
| 4053 - Memorials and bequests | 500.00 | 166.66 | 333.34 | 16,608.14 | 1,666.68 | 14,941.46 | 2,000.00 |
| Total 4000 - Giving | 17,179.94 | 17,908.32 | -728.38 | 185,889.58 | 179,083.36 | 6,806.22 | 214,900.00 |
| 4100 - Tower receipts | 625.00 | 166.66 | 458.34 | 2,590.00 | 1,666.68 | 923.32 | 2,000.00 |
| 4200 - Designated gifts | | | | | | | |
| 4202 - Pastors Discretionary donations | 0.00 | 41.66 | -41.66 | 379.00 | 416.68 | -37.68 | 500.00 |
| 4205 - Youth missions donations | 0.00 | 0.00 | 0.00 | 933.50 | 0.00 | 933.50 | 0.00 |
| 4210 - Choir donations | 0.00 | 8.34 | -8.34 | 779.00 | 83.32 | 695.68 | 100.00 |
| 4212 - Eve's Circle | 0.00 | 0.00 | 0.00 | 945.00 | 0.00 | 945.00 | 0.00 |
| 4213 - Eve's Grandma Agnes donations | 228.00 | 0.00 | 228.00 | 258.00 | 0.00 | 258.00 | 0.00 |
| 4216 - ArtReach | 300.00 | 416.66 | -116.66 | 10,258.98 | 4,166.68 | 6,092.30 | 5,000.00 |
| 4218 - Other Designated Donations | 115.00 | 0.00 | 115.00 | 7,665.00 | 0.00 | 7,665.00 | 0.00 |
| Total 4200 - Designated gifts | 643.00 | 466.66 | 176.34 | 21,218.48 | 4,666.68 | 16,551.80 | 5,600.00 |
| 4300 - Building income | | | | | | | |
| 4301 - PCPA lease | 15,877.00 | 15,877.00 | 0.00 | 158,770.00 | 158,770.00 | 0.00 | 190,524.00 |
| 4305 - Building rentals | 8,132.66 | 5,416.66 | 2,716.00 | 47,196.88 | 54,166.68 | -6,969.80 | 65,000.00 |
| 4310 - Annex subleases | 1,715.00 | 2,333.34 | -618.34 | 22,294.91 | 23,333.32 | -1,038.41 | 28,000.00 |
| 4315 - Weddings | 1,800.00 | 4,000.00 | -2,200.00 | 3,400.00 | 8,000.00 | -4,600.00 | 8,000.00 |
| Total 4300 - Building income | 27,524.66 | 27,627.00 | -102.34 | 231,661.79 | 244,270.00 | -12,608.21 | 291,524.00 |
| 4400 - Grants | | | | | | | |
| 4401 - Brown Grant #1 | 0.00 | 0.00 | 0.00 | 10,065.17 | 10,352.00 | -286.83 | 10,352.00 |
| 4402 - Brown Grant #2 | 0.00 | 0.00 | 0.00 | 101,515.92 | 103,829.00 | -2,313.08 | 103,829.00 |
| Total 4400 - Grants | 0.00 | 0.00 | 0.00 | 111,581.09 | 114,181.00 | -2,599.91 | 114,181.00 |
| 4500 - In kind donations | 0.00 | 0.00 | 0.00 | 1,153.78 | 0.00 | 1,153.78 | 0.00 |
| 4600 - Church sponsored activities | | | | | | | |
| 4601 - Art Reach commissions | 87.50 | 83.34 | 4.16 | 887.50 | 833.32 | 54.18 | 1,000.00 |
| 4602 - Oliver annual lecture | 0.00 | 158.34 | -158.34 | 0.00 | 1,583.32 | -1,583.32 | 1,900.00 |
| Total 4600 - Church sponsored activities | 87.50 | 241.68 | -154.18 | 887.50 | 2,416.64 | -1,529.14 | 2,900.00 |
| 4700 - Interest income | 0.84 | 0.00 | 0.84 | 5.81 | 0.00 | 5.81 | 0.00 |
| Total Income | 46,060.94 | 46,410.32 | -349.38 | 554,988.03 | 546,284.36 | 8,703.67 | 631,105.00 |
| Expense | | | | | | | |
| 6000 - Community Core Ministry | | | | | | | |

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Profit & Loss Budget Performance

| | Oct. | Oct. Budget | \$ vs Budget | Jan-Oct. YTD | YTD Budget | \$vs. Budget | Annual Budget |
|--|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| 6010 • Community general | 0.00 | 83.34 | -83.34 | 522.95 | 833.32 | -310.37 | 1,000.00 |
| 6021 • Music director | 1,270.40 | 1,376.34 | -105.94 | 13,328.71 | 13,763.32 | -434.61 | 16,516.00 |
| 6022 • Organist | 1,270.40 | 1,376.34 | -105.94 | 13,328.71 | 13,763.32 | -434.61 | 16,516.00 |
| 6023 • Choir leaders | 1,341.60 | 1,491.68 | -150.08 | 14,380.90 | 14,916.64 | -535.74 | 17,900.00 |
| 6024 • Fourth Sunday musicians | 0.00 | 283.34 | -283.34 | 1,065.00 | 2,833.32 | -1,768.32 | 3,400.00 |
| 6025 • Organ repair | 0.00 | 58.34 | -58.34 | 345.00 | 583.32 | -238.32 | 700.00 |
| 6026 • Organ tuning | 0.00 | 58.34 | -58.34 | 0.00 | 583.32 | -583.32 | 700.00 |
| 6027 • Piano tuning | 0.00 | 45.84 | -45.84 | 150.00 | 458.32 | -308.32 | 550.00 |
| 6029 • Music supplies | 0.00 | 41.67 | -41.67 | 0.00 | 416.66 | -416.66 | 500.00 |
| 6031 • Choir parking | 0.00 | 125.00 | -125.00 | 322.45 | 1,250.00 | -927.55 | 1,500.00 |
| 6035 • Eve's Circle expenses | 0.00 | 0.00 | 0.00 | 721.11 | 0.00 | 721.11 | 0.00 |
| 6036 • Eve's Grandma Agnes expenses | 0.00 | 0.00 | 0.00 | 790.00 | 0.00 | 790.00 | 0.00 |
| Total 6000 • Community Core Ministry | 3,882.40 | 4,940.23 | -1,057.83 | 44,954.83 | 49,401.54 | -4,446.71 | 59,282.00 |
| 6050 • General worship | | | | | | | |
| 6051 • Sub. preacher | 1,125.00 | 33.34 | 1,091.66 | 3,775.00 | 333.32 | 3,441.68 | 400.00 |
| 6052 • Flowers expenses | 0.00 | 75.00 | -75.00 | 932.99 | 750.00 | 182.99 | 900.00 |
| 6053 • Other worship expenses | 0.00 | 83.34 | -83.34 | 180.09 | 833.32 | -653.23 | 1,000.00 |
| Total 6050 • General worship | 1,125.00 | 191.68 | 933.32 | 4,888.08 | 1,916.64 | 2,971.44 | 2,300.00 |
| 6070 • Christian education | | | | | | | |
| 6071 • Chr. Ed. general account | 29.11 | 75.00 | -45.89 | 149.52 | 750.00 | -600.48 | 900.00 |
| 6080 • Youth ministry | 23.77 | 66.67 | -42.90 | 240.69 | 666.66 | -425.97 | 800.00 |
| 6081 • Youth mission trip | 0.00 | 0.00 | 0.00 | 2,048.75 | 0.00 | 2,048.75 | 0.00 |
| 6082 • Fam. retreat scholarships | 0.00 | 83.34 | -83.34 | 0.00 | 833.32 | -833.32 | 1,000.00 |
| 6083 • Youth teachers/assistants | 363.25 | 1,366.66 | -1,003.41 | 5,220.45 | 13,666.68 | -8,446.23 | 16,400.00 |
| Total 6070 • Christian education | 416.13 | 1,591.67 | -1,175.54 | 7,659.41 | 15,916.66 | -8,257.25 | 19,100.00 |
| 6200 • Peace-making core ministry | | | | | | | |
| 6201 • Peace-making general account | 100.00 | 250.00 | -150.00 | 4,638.64 | 2,500.00 | 2,138.64 | 3,000.00 |
| 6202 • Local service projects | 0.00 | 333.34 | -333.34 | 2,541.58 | 3,333.32 | -791.74 | 4,000.00 |
| 6203 • Our Church's Wider Mission | 0.00 | 0.00 | 0.00 | 5,475.00 | 5,475.00 | 0.00 | 7,300.00 |
| 6204 • Pastor's disc. fund expenses | 0.00 | 166.66 | -166.66 | 457.48 | 1,666.68 | -1,209.20 | 2,000.00 |
| 6205 • Open & Affirming expenses | 0.00 | 41.66 | -41.66 | 825.75 | 416.68 | 409.07 | 500.00 |
| Total 6200 • Peace-making core ministry | 100.00 | 791.66 | -691.66 | 13,938.45 | 13,391.68 | 546.77 | 16,800.00 |
| 6300 • Hospitality core ministry | | | | | | | |
| 6301 • Hospitality gen. account | 0.00 | 166.66 | -166.66 | 352.14 | 1,666.68 | -1,314.54 | 2,000.00 |
| 6302 • Sunday fellowship expenses | 589.69 | 166.66 | 423.03 | 2,176.09 | 1,666.68 | 509.41 | 2,000.00 |
| 6350 • Church sponsored events | | | | | | | |
| 6351 • Oliver Lecture | 1,251.62 | 158.34 | 1,093.28 | 1,641.62 | 1,583.32 | 58.30 | 1,900.00 |

1st Congregational UCC of Portland

Profit & Loss Budget Performance

| | Oct. | Oct. Budget | \$ vs Budget | Jan-Oct. YTD | YTD Budget | \$vs. Budget | Annual Budget |
|--|-----------|-------------|--------------|--------------|------------|--------------|---------------|
| 6352 • ArtReach Gallery | 697.27 | 583.34 | 113.93 | 7,921.16 | 5,833.32 | 2,087.84 | 7,000.00 |
| 6360 • Other CSE's | 172.50 | 166.66 | 5.84 | 2,904.09 | 1,666.68 | 1,237.41 | 2,000.00 |
| Total 6350 • Church sponsored events | 2,121.39 | 908.34 | 1,213.05 | 12,466.87 | 9,083.32 | 3,383.55 | 10,900.00 |
| Total 6300 • Hospitality core ministry | 2,711.08 | 1,241.66 | 1,469.42 | 14,995.10 | 12,416.68 | 2,578.42 | 14,900.00 |
| 6500 • Ministerial staff | | | | | | | |
| 6501 • Sr. Min. Salary | 3,076.92 | 3,333.34 | -256.42 | 32,307.66 | 33,333.32 | -1,025.66 | 40,000.00 |
| 6502 • Sr. Min. Housing | 3,076.92 | 3,333.34 | -256.42 | 32,307.66 | 33,333.32 | -1,025.66 | 40,000.00 |
| 6503 • Sr. Min. SECA | 235.38 | 510.00 | -274.62 | 2,588.43 | 5,100.00 | -2,511.57 | 6,120.00 |
| 6504 • Sr. Min. Health/dental | 215.34 | 333.34 | -118.00 | 2,368.74 | 3,333.32 | -964.58 | 4,000.00 |
| 6505 • Sr. Min. Life/disability | 0.00 | 100.00 | -100.00 | 0.00 | 1,000.00 | -1,000.00 | 1,200.00 |
| 6506 • Sr. Min. Pension | 933.33 | 933.34 | -0.01 | 9,333.30 | 9,333.32 | -0.02 | 11,200.00 |
| 6507 • Sr. Min. expenses | 0.00 | 166.66 | -166.66 | 1,711.87 | 1,666.68 | 45.19 | 2,000.00 |
| 6508 • Sr. Min. Continuing Ed. | 0.00 | 8.34 | -8.34 | 996.74 | 83.32 | 913.42 | 100.00 |
| 6509 • Sr. Min. Transport exps. | 0.00 | 83.34 | -83.34 | -42.13 | 833.32 | -875.45 | 1,000.00 |
| 6510 • Sr. Min. Cell/Internet | 0.00 | 83.34 | -83.34 | 331.47 | 833.32 | -501.85 | 1,000.00 |
| 6511 • Sr. Min. Auto expenses | 0.00 | 83.34 | -83.34 | 293.87 | 833.32 | -539.45 | 1,000.00 |
| 6550 • Asst. Min. Salary | 1,846.16 | 2,000.00 | -153.84 | 19,384.68 | 20,000.00 | -615.32 | 24,000.00 |
| 6551 • Asst. Min. Housing | 1,846.16 | 2,000.00 | -153.84 | 19,384.68 | 20,000.00 | -615.32 | 24,000.00 |
| 6552 • Asst. Min. SECA | 141.24 | 306.84 | -165.60 | 2,259.84 | 3,068.32 | -808.48 | 3,682.00 |
| 6553 • Asst. Min. Health/dental | 654.75 | 939.50 | -284.75 | 5,238.00 | 9,395.00 | -4,157.00 | 11,274.00 |
| 6554 • Asst. Min. Life/disability | 0.00 | 60.00 | -60.00 | 0.00 | 600.00 | -600.00 | 720.00 |
| 6555 • Asst. Min. Pension | 0.00 | 560.00 | -560.00 | 5,040.00 | 6,720.00 | -1,680.00 | 6,720.00 |
| 6556 • Asst. Min. Expenses | 615.32 | 166.67 | 448.65 | 944.28 | 1,666.66 | -722.38 | 2,000.00 |
| 6557 • Asst. Min. Continuing Ed. | 0.00 | 125.00 | -125.00 | 25.89 | 1,250.00 | -1,224.11 | 1,500.00 |
| 6558 • Asst. Min. Parking | 169.50 | 170.00 | -0.50 | 1,695.00 | 1,700.00 | -5.00 | 2,040.00 |
| Total 6500 • Ministerial staff | 12,811.02 | 15,296.39 | -2,485.37 | 136,169.98 | 154,083.22 | -17,913.24 | 183,556.00 |
| 6600 • Personnel expenses | | | | | | | |
| 6611 • Communications Coordinator | 2,983.50 | 2,946.66 | 36.84 | 28,662.00 | 29,466.68 | -804.68 | 35,360.00 |
| 6612 • Accounting Coordinator | 1,456.03 | 1,495.00 | -38.97 | 14,895.69 | 14,950.00 | -54.31 | 17,940.00 |
| 6613 • Facilities Manager | 3,360.00 | 3,896.66 | -536.66 | 35,302.55 | 38,966.68 | -3,664.13 | 46,760.00 |
| 6614 • Custodians | 1,608.75 | 2,183.34 | -574.59 | 18,008.97 | 21,833.32 | -3,824.35 | 26,200.00 |
| 6615 • Business Manager | 4,067.20 | 4,407.00 | -339.80 | 42,674.00 | 44,070.00 | -1,396.00 | 52,884.00 |
| 6616 • Business Manager parking | 245.00 | 210.00 | 35.00 | 2,415.00 | 2,100.00 | 315.00 | 2,520.00 |
| 6617 • Staff health / dental insurance | 1,124.01 | 1,750.00 | -625.99 | 16,238.58 | 17,500.00 | -1,261.42 | 21,000.00 |
| 6620 • Payroll tax expense | 1,603.36 | 1,583.34 | 20.02 | 16,353.76 | 15,833.32 | 520.44 | 19,000.00 |
| 6621 • Workers Comp Insurance | 0.00 | 1,187.50 | -1,187.50 | 2,610.63 | 3,562.50 | -951.87 | 4,750.00 |
| 6600 • Personnel expenses - Other | 0.05 | 50.00 | -49.95 | -385.99 | 500.00 | -885.99 | 600.00 |

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Profit & Loss Budget Performance

| | Oct. | Oct. Budget | \$ vs Budget | Jan-Oct. YTD | YTD Budget | \$vs. Budget | Annual Budget |
|--|-------------|--------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| Total 6600 · Personnel expenses | 16,447.90 | 19,709.50 | -3,261.60 | 176,775.19 | 188,782.50 | -12,007.31 | 227,014.00 |
| 6650 · Marketing Expenses | 599.99 | 291.67 | 308.32 | 2,643.50 | 2,916.66 | -273.16 | 3,500.00 |
| 6700 · Building and rental expenses | | | | | | | |
| 6701 · Building rentals | 1,072.50 | 833.34 | 239.16 | 7,551.90 | 8,333.32 | -781.42 | 10,000.00 |
| 6702 · Wedding expenses | 300.00 | 2,000.00 | -1,700.00 | 1,152.50 | 4,000.00 | -2,847.50 | 4,000.00 |
| 6703 · Sublease expenses | 0.00 | 125.00 | -125.00 | 289.80 | 1,250.00 | -960.20 | 1,500.00 |
| Total 6700 · Building and rental expenses | 1,372.50 | 2,958.34 | -1,585.84 | 8,994.20 | 13,583.32 | -4,589.12 | 15,500.00 |
| 6800 · Building/facility expenses | | | | | | | |
| 6801 · Water | 0.00 | 416.67 | -416.67 | 4,141.14 | 4,166.66 | -25.52 | 5,000.00 |
| 6802 · Gas | 46.80 | 666.67 | -619.87 | 8,827.62 | 6,666.66 | 2,160.96 | 8,000.00 |
| 6803 · Electricity | 660.94 | 750.00 | -89.06 | 8,333.58 | 7,500.00 | 833.58 | 9,000.00 |
| 6804 · Sanitation | 617.29 | 416.66 | 200.63 | 5,457.22 | 4,166.68 | 1,290.54 | 5,000.00 |
| 6805 · Security | 0.00 | 500.00 | -500.00 | 2,277.14 | 5,000.00 | -2,722.86 | 6,000.00 |
| 6806 · Repairs - ordinary | 906.17 | 1,000.00 | -93.83 | 9,622.12 | 10,000.00 | -377.88 | 12,000.00 |
| 6807 · Repairs - major | 1,908.00 | 3,750.00 | -1,842.00 | 32,407.84 | 37,500.00 | -5,092.16 | 45,000.00 |
| 6809 · Building & kitchen supplies | 547.69 | 625.00 | -77.31 | 2,559.12 | 6,250.00 | -3,690.88 | 7,500.00 |
| 6810 · Parking | 17.51 | 250.00 | -232.49 | 823.41 | 2,500.00 | -1,676.59 | 3,000.00 |
| 6811 · Elevator monitoring | 69.52 | 50.00 | 19.52 | 653.49 | 500.00 | 153.49 | 600.00 |
| Total 6800 · Building/facility expenses | 4,773.92 | 8,425.00 | -3,651.08 | 75,102.68 | 84,250.00 | -9,147.32 | 101,100.00 |
| 6850 · Annex expenses | | | | | | | |
| 6851 · Annex electricity | 224.20 | 233.34 | -9.14 | 2,769.69 | 2,333.32 | 436.37 | 2,800.00 |
| 6852 · Annex security | 53.90 | 50.00 | 3.90 | 485.10 | 500.00 | -14.90 | 600.00 |
| 6853 · Annex rent | 1,853.00 | 1,853.00 | 0.00 | 18,530.00 | 18,530.00 | 0.00 | 22,236.00 |
| Total 6850 · Annex expenses | 2,131.10 | 2,136.34 | -5.24 | 21,784.79 | 21,363.32 | 421.47 | 25,636.00 |
| 6900 · Office Expenses | | | | | | | |
| 6901 · Office supplies | 347.34 | 250.00 | 97.34 | 3,541.54 | 2,500.00 | 1,041.54 | 3,000.00 |
| 6902 · Office Equipmt. Maint. | 0.00 | 250.00 | -250.00 | 0.00 | 2,500.00 | -2,500.00 | 3,000.00 |
| 6903 · Office Equip. Purch. | 1,526.97 | 291.67 | 1,235.30 | 4,335.72 | 2,916.66 | 1,419.06 | 3,500.00 |
| 6904 · Postage | 98.00 | 158.34 | -60.34 | 317.75 | 1,583.32 | -1,265.57 | 1,900.00 |
| 6905 · Printer lease expenses | 507.74 | 708.34 | -200.60 | 8,384.19 | 7,083.32 | 1,300.87 | 8,500.00 |
| 6906 · Web/telephone expenses | 579.14 | 700.00 | -120.86 | 8,779.52 | 7,000.00 | 1,779.52 | 8,400.00 |
| Total 6900 · Office Expenses | 3,059.19 | 2,358.35 | 700.84 | 25,358.72 | 23,583.30 | 1,775.42 | 28,300.00 |
| 6950 · Other general expenses | | | | | | | |
| 6951 · Insurance | 0.00 | 0.00 | 0.00 | 11,779.15 | 15,375.00 | -3,595.85 | 20,500.00 |
| 6952 · Delegate Expenses | 635.92 | 62.50 | 573.42 | 1,095.92 | 625.00 | 470.92 | 750.00 |
| 6953 · Payroll service | 187.00 | 166.66 | 20.34 | 2,184.20 | 1,666.68 | 517.52 | 2,000.00 |
| 6954 · E-giving expenses | 100.75 | 75.00 | 25.75 | 1,051.94 | 750.00 | 301.94 | 900.00 |

1st Congregational UCC of Portland **Profit & Loss Budget Performance**

| | <u>Oct.</u> | <u>Oct. Budget</u> | <u>\$ vs Budget</u> | <u>Jan-Oct. YTD</u> | <u>YTD Budget</u> | <u>\$vs. Budget</u> | <u>Annual Budget</u> |
|---|------------------|--------------------|---------------------|---------------------|-------------------|---------------------|----------------------|
| 6955 · Accounting Review | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6956 · Bank charges | 0.00 | 4.16 | -4.16 | 124.36 | 41.68 | 82.68 | 50.00 |
| 6959 · Other prof. services | 33.50 | 12.50 | 21.00 | 265.50 | 125.00 | 140.50 | 150.00 |
| Total 6950 · Other general expenses | 957.17 | 320.82 | 636.35 | 16,501.07 | 18,583.36 | -2,082.29 | 24,350.00 |
| 6960 · Dues and subscriptions | | | | | | | |
| 6961 · Conference per capita dues | 0.00 | 333.34 | -333.34 | 0.00 | 3,333.32 | -3,333.32 | 4,000.00 |
| 6962 · EMO Dues | 0.00 | 25.00 | -25.00 | 0.00 | 250.00 | -250.00 | 300.00 |
| 6964 · Licenses & permits | 0.00 | 66.66 | -66.66 | 244.00 | 666.68 | -422.68 | 800.00 |
| 6965 · Stewardship | 400.00 | 125.00 | 275.00 | 400.00 | 1,250.00 | -850.00 | 1,500.00 |
| Total 6960 · Dues and subscriptions | 400.00 | 550.00 | -150.00 | 644.00 | 5,500.00 | -4,856.00 | 6,600.00 |
| Total Expense | 50,787.40 | 60,803.31 | -10,015.91 | 550,410.00 | 605,688.88 | -55,278.88 | 727,938.00 |
| Net Ordinary Income | -4,726.46 | -14,392.99 | 9,666.53 | 4,578.03 | -59,404.52 | 63,982.55 | -96,833.00 |
| Other Income/Expense | | | | | | | |
| 9000 · Budgeted investment transfers | | | | | | | |
| 9005 · Knapp Fund transfer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,316.00 |
| 9015 · Oliver Lecture transfer | 2,058.00 | 2,058.00 | 0.00 | 2,058.00 | 2,058.00 | 0.00 | 2,058.00 |
| 9020 · Restr. Endow. transfer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,057.00 |
| 9025 · Reserve fund transfer | 0.00 | 0.00 | 0.00 | 41,185.00 | 41,185.00 | 0.00 | 41,185.00 |
| 9030 · Pastor's Disc. transfer | 500.00 | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 500.00 |
| 9040 · Building Transfer fund | 30,500.00 | 30,500.00 | 0.00 | 30,500.00 | 30,500.00 | 0.00 | 45,000.00 |
| 9050 · Reserve Fund Youth Teacher transfer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 |
| Total 9000 · Budgeted investment transfers | 33,058.00 | 33,058.00 | 0.00 | 74,243.00 | 74,243.00 | 0.00 | 97,116.00 |
| Net Income Excluding Gain/(Loss) on funds | 28,331.54 | 18,665.01 | 9,666.53 | 78,821.03 | 14,838.48 | 63,982.55 | 283.00 |
| 6970 Unrealized gain (loss) on funds | 13,963.85 | 0.00 | 13,963.85 | 145,719.96 | 0.00 | 145,719.96 | 0.00 |
| Total Net Income | 42,295.39 | 18,665.01 | 23,630.38 | 224,540.99 | 14,838.48 | 209,702.51 | 283.00 |