

Congregational Meeting - **APPROVED**  
First Christian Church of Corvallis  
January 22, 2023, 11:00 am

**President Lee Mason called the meeting to Order**

A quorum of 40 members was established both online and present.

Handouts:

Ballot for the budget and accepting the nominating committee assignments, the Budget Narrative and a printout of the detailed line by line budget was available if requested.

**Approve the 2023 Nominating Committee - Lee**

**Committee:**

- Lee Mason – Chair
- Mary Cotton
- Tom Frederick
- Tricia Martin
- Sherry Sisson

**By-Laws, Constitution Update Committee - Lee**

Feedback from prior years Nominating Committees and others has suggested some edits to our Bylaws (and perhaps Constitution.)

**Committee:**

- Mary Cotton – Chair
- Matt Gordon
- Lee Mason
- Ann Smart
- Christa Schmeder (constitution side)

**Suggested edits:**

1. Revisit minimum numbers for Elders & Deacons.
2. Specify options for Co-Officers.
3. Clarify rules for email voting of the Board (abide by Oregon Law governing non-Profits)

**Note:**

The Board approves changes to the Bylaws.

The Board and Congregation must approve changes to the Constitution.

**Budget Overview and vote: Janet Chenard – See Attached**

**Highlights – See Attached**

Total income was almost \$1000 more than we were projecting. We more than met our faith income to balance the budget. Staffing vacancy savings were a part of meeting the budget. We lost custodial and office management. We can't count on those savings this year of course.

**Revenues:**

Where did the Faith income come from? People put in a little extra now and then. We've had a special effort with the recycling blue bags. We could make \$300 a month when you turn in your containers of beer, water, juice, soda and etc. It is a proportional fee. Use the sticker and the bag.

We are looking at one other big dollar item. To leverage the fact that we have this beautiful building. We are looking to rent to non-profit tenants. Emily Herb in particular has found some great options. It is in the works. We are optimistic to add a few thousand in this way.

Final faith income ask is \$21,000.

**Expenses:**Personnel:

Our staff is the biggest part of our budget. We proposed a 3% Cost of Living Adjustment (COLA) increase. The Consumer Price Index (CPI) was north of 6% increase. Employees with less than 6 months will receive the COLA in July.

Insurance and H&G and Utilities:

Utilities are going up ABOUT 8%. Our interest rates are going up and that could be good as well for our revenue. Natural gas is going up 23%. We are looking at realistic costs and how they are going up.

On insurance we went out for bids this last year. The good news is that we have better coverage. Our coverage was woefully inadequate and now we are very well protected thanks to lots of work from the Trustees and the Finance cabinet.

House & Grounds –extinguishers, alarms and elevator costs all went up.

**Questions & Comments:**

One member spoke up to say she was very pleased by the way this budget looks.

\$258,277 is the total expenditure and revenue which is balanced assuming another \$21,000 in faith income, an estimate of unpledged loose offerings, the annual Olsen gift and \$35,000 from Ministry & Mission fund income. (Permanent Fund sourced by the Sale of Jefferson St. apartments)

How much was amazon smile? The manager of that program was not present. The Treasurer present said it was a small amount that does not actually go toward the general fund. It goes to Outreach.

Ballots for the budget and accepting the nominating committee assignments, were collected and counted by Donna Mason and Bruce Cotton.

Texts to Clerk: 4 in favor, Online chat to President: 7 in favor, Written Ballots: 38 in favor

Linda Stinson moved that we destroy the ballots. It was seconded by Susan Latham and all approved.

**Closing Prayer - Matt**

Respectfully Submitted by,

Mary Cotton,  
Clerk of the Board

# ATTACHMENTS

## First Christian Church Corvallis – Proposed 2023 Budget

Highlights of the FCC Proposed Budget are as follows:

- 1) FCC ended 2022 with a positive carryforward balance of \$15,295, which is nearly \$6,000 more than the beginning balance brought forward from 2021:
  - a. Total projected income in 2022 was just under \$1K more than was budgeted at \$254,381 vs \$253,587 – notably faith income was effectively exceeded when the overage of \$15K in estimates of giving is taken into consideration.
  - b. Expenses were below budget by \$14,500, primarily due to vacancy savings from personnel turnover (communications manager and custodian)
- 2) The 2023 budget has been balanced with a faith income of \$21,180, which compares favorably with last year's faith income budget of \$22,269.
  - a. Income is expected to remain fairly flat – congregational estimates of giving were 2% higher than those provided last year; loose offerings are expected to regain past year levels with plate passing for the full year.
  - b. Of note – Unbudgeted PFI of ~\$5,000 is NOT included in this year's budget, as we've drawn down that source of funds for legal fees.
  - c. Expenditures have been held flat or reduced where possible – the large line items are as follows:
    - i. Staffing Expenditures (69% of bgt); most personnel are proposed to receive a 3% COLA (which is less than half the December CPI level of 6.2%). Employees with less than 6 months with the church will receive their COLA in July.
    - ii. Utilities (8% of bgt) – City water/sewer/etc. fees will be going up by more than 7% in February; Natural Gas anticipates a 23% increase, on top of unanticipated increases last year, means it will be nearly doubled – in total a 17% increase over last year's budget for all utilities.
    - iii. Insurance (11% of bgt) – as promised, our trustees sought bids to hopefully lower our costs last year; we learned that our coverage was woefully lacking. Luckily, we were able to get far better coverage for only slightly more than we had been paying, so in total will go from approx. \$25.5K to \$27.7K in 2023.
    - iv. House and grounds (15% of bgt) – service costs for fire extinguishers, alarms and the elevator have all increased – approx. \$2500 over PY Bgt
- 3) Next steps if budget passed = continuing to thoughtfully pursue facility rental opportunities to enhance income while supporting the Church's missions. Leveraging our long-term assets prudently to help continue the good work of FCC.

# Budget Projection Worksheet - FCC Corvallis -

First Christian Church of Corvallis, Oregon - Budget Summary - 2023

	2023 Proposed Budget	Percent of Total	2022 Budget	2022 Actual	% Increase (*23 Budget vs. '22 Actual)
<b>Estimated Income</b>					
Estimates of Giving	\$146,270	56.6%	\$ 143,100	\$ 158,189	-7.5%
Loose Offerings	\$20,000	7.7%	\$ 22,000	\$ 17,527	14.1%
Ministry & Mission Fund Income	\$35,000	13.6%	\$ 35,000	\$ 35,000	0.0%
Begin General Fund Balance	\$15,295	5.9%	\$ 9,418	\$ 9,418	62.4%
Olson Gift	\$10,500	4.1%	\$ 10,500	\$ 10,796	-2.7%
Expected Faith Income	\$21,180	8.2%	\$ 22,669	\$ 13,358	58.6%
Other Income*	\$10,031	3.9%	\$ 10,900	\$ 10,092	-0.6%
<b>Total Estimated Income</b>	<b>\$258,277</b>	<b>100.0%</b>	<b>\$ 253,587</b>	<b>\$ 254,380</b>	<b>1.5%</b>
<b>Estimated Expenses</b>					
Personnel	\$178,437	69.1%	\$ 182,541	\$ 168,671	5.8%
Administrative	\$36,842	14.3%	\$ 33,618	\$ 34,242	7.6%
House and Grounds	\$39,538	15.3%	\$ 34,089	\$ 17,898	120.9%
Christian Education	\$950	0.4%	\$ 800	\$ 612	55.2%
Fellowship	\$260	0.1%	\$ 260	\$ 169	53.8%
Outreach	\$0	0.0%	\$ -	\$ -	n/a
Worship	\$2,250	0.9%	\$ 2,280	\$ 1,910	17.8%
<b>Total Estimated Expenses</b>	<b>\$258,277</b>	<b>100.0%</b>	<b>\$ 253,588</b>	<b>\$ 223,503</b>	<b>15.6%</b>

\* Building Use Donations, Coffee House Donations, Interest Income, Administrative Receipts, Transfers from Other Funds (including Craft Fair and PFI Unbudgeted Contingency)

## Budget Projection Worksheet - FCC Corvallis

Account Numbr	Account Name	2022 Budget	Actual 2022	Proposed 2023 Budget	YoY Budget Difference	
	Beginning Balance	\$ 9,418	\$ 9,418	\$ 15,295	\$ 5,877	
4.01.010	Estimates of Giving	\$ 143,100	\$ 158,189	\$ 146,270	\$ 3,170	based on Tom's latest estimate 1-4-23
4.01.011	Loose Offerings	\$ 22,000	\$ 17,527	\$ 20,000	\$ (2,000)	based on 2022 ; 2022 actual is \$17,527
4.01.012	Building Use Donation	\$ 2,000	\$ 1,764	\$ 1,700	\$ (300)	based on 2022 plus estimate from Tom
4.01.013	Faith Income	\$ 22,669	\$ 13,359	\$ 21,180	\$ (1,489)	budget deficit placeholder
4.01.016	Coffee House Donations	\$ 10	\$ -	\$ 10	\$ -	based on 2022
4.01.021	Mission & Ministry Fund Income	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	expected income from 4 quarters based on policy
4.01.030	Olson Gift	\$ 10,500	\$ 10,796	\$ 10,500	\$ -	assumed that the principle will go down so income slightly less
4.01.041	Interest Income	\$ 2,940	\$ 2,255	\$ 1,928	\$ (1,012)	MMA + CD; Now final comes in Jan. (final interest for 2021 was late so \$540 was added for 2022 only)
4.01.042	Admin Receipts & Copies	\$ 50	\$ (19)	\$ 4,643	\$ 4,593	include bottles/cans \$500 and gen fund share of insurance refund \$4143
4.01.043	Transfer from Other Funds	\$ 5,900	\$ 5,842	\$ 650	\$ (5,250)	5% CF and * funds (\$198) . Didn't do PFI Unbudgeted (\$5000) because we owe so much in legal fees?
4.01.060	Staff Gifts	\$ -	\$ 250	\$ 1,100	\$ 1,100	Staff gifts cash from Christmas being deposited in 2023
<b>TOTAL INCOME</b>		<b>\$ 253,587</b>	<b>\$ 254,381</b>	<b>\$ 258,277</b>	<b>\$ 4,690</b>	
					\$ -	
5.01.012	Administrative Expenses	\$ 225	\$ 425	\$ 220	\$ (5)	safe box 50, OR corp fee 50, alarm permit 40, job listings (2021 had building plan scans 22 had \$200 to get copier off tax roll)
5.01.014	Professional Services	\$ -	\$ 90	\$ 100	\$ 100	First Aid course for nursery workers
5.01.015	Background checks	\$ 20	\$ 30	\$ 149	\$ 129	\$149 for 10 through the new insurance
5.01.020	Office Supplies	\$ 950	\$ 763	\$ 950	\$ -	bill water jugs here; checks last > 2 years, envelopes >1 year
5.01.021	Photocopier	\$ 2,132	\$ 2,497	\$ 2,801	\$ 669	\$1876 lease with 6 mo 1% increase + \$205 each color toner*3; copies above 1500/mo abt 75/quarter
5.01.022	Postage	\$ 600	\$ 594	\$ 645	\$ 45	Was 58 cents half year 60 cents rest of year going up to 63 cents in January or 8.6%
5.01.023	Telephone & Internet	\$ 2,832	\$ 3,008	\$ 2,868	\$ 36	about \$239/mo Increase?
5.01.030	Computer Hardware	\$ 500	\$ -	\$ 500	\$ -	Replace 1 computer
5.01.031	Software & IT services	\$ 1,500	\$ 1,311	\$ 870	\$ (630)	(\$708 (\$637) or \$1308 Church Windows) \$420 for Aug-Dec CW, \$360 Adobe suite decrease to \$119, Zoom \$103, 10/mo Sign Up Genus eliminate, biannual domain \$43 due 2024, \$120 Site lock & Code Guard, \$108 Shared Hatching plan
5.01.032	IT services	\$ -	\$ -	\$ -	\$ -	
5.01.045	Insurance	\$ 24,859	\$ 25,524	\$ 27,740	\$ 2,881	10% increase on the last 3months; Ben said 8-10% increase for Nov Dec. plus we pay Jan in Dec
	<b>Administrative Expense</b>	<b>\$ 33,618</b>	<b>\$ 34,242</b>	<b>\$ 36,842</b>	<b>\$ 3,224</b>	<b>11%</b>

5.01.050	Natural Gas	\$ 3,619	\$ 4,950	\$ 6,113	\$ 2,494	Up Nov 22 and then again next year - 14% on Nov.1st and another 11% in 2023. Increased actual by 23.5%
5.01.051	Water and Sewer	\$ 3,981	\$ 3,897	\$ 4,209	\$ 228	Used 8% increase on utilities until we know. There is a proposed 7% on water, sewer, etc and much higher on the other parts of the bill 12.4 % to 100 % Don't know commercial. Home 7% + \$14.49.
5.01.052	Electricity	\$ 7,011	\$ 6,736	\$ 7,113	\$ 102	5.6% requested increase
5.01.053	Garbage Disposal	\$ 2,539	\$ 2,533	\$ 2,708	\$ 168	3.69% commercial increase in 2022; ?6.9 2023
	<b>Utilities</b>	<b>\$ 17,151</b>	<b>\$ 18,116</b>	<b>\$ 20,143</b>	\$ 2,992	8%
					\$ -	
5.01.061	Technology Equip Repair	\$ -	\$ -	\$ -	\$ -	
5.01.062	Janitorial & Building Supplies	\$ 2,000	\$ 2,173	\$ 2,282	\$ 282	increase by 5%
5.01.063	Maintenance and Repairs	\$ 3,250	\$ 2,184	\$ 3,250	\$ -	
5.01.065	Carpet Cleaning	\$ -	\$ -	\$ -	\$ -	Have Custodian do; less with no carpet in McLean;
5.01.066	Elevator Permit & Inspections	\$ -	\$ -	\$ 200	\$ 200	biennial \$200, paid 2021 due in 2023
5.01.067	Elevator Service	\$ 4,708	\$ 5,232	\$ 5,389	\$ 682	current fees + 3% Smoke dector call was \$963.
5.01.068	Security Service	\$ 4,388	\$ 4,260	\$ 4,680	\$ 292	current \$355/mo increasing to \$390/mo Jan 1
5.01.069	Security & Fire Service Calls	\$ 50	\$ -	\$ 50	\$ -	\$40-50/call
5.01.070	Alarm Service	\$ 1,583	\$ 1,356	\$ 1,953	\$ 370	annual monitor & testing + repairs would be extra+10/mo for landline; Don't get bill until Dec +5% Repair bill came late so will be paid in Jan
5.01.071	Fire Extinguisher Service	\$ 960	\$ 160	\$ 1,591	\$ 631	fire extinguishers & kit. hood fire suppression testing x2 Dec Bill arrived late so will pay in Jan
5.01.072	Kitchen Hood Inspection	\$ -	\$ -	\$ -	\$ -	Stone Soup pays
	<b>House and Grounds Expense</b>	<b>\$ 16,939</b>	<b>\$ 15,365</b>	<b>\$ 19,395</b>	\$ 2,456	
					\$ -	
5.01.089	Curriculum & Supplies, Adult	\$ 300	\$ -	\$ 300	\$ -	
5.01.090	Curriculum & Supplies, Youth	\$ 500	\$ 612	\$ 650	\$ 150	inc. Easter & Advent Fair; cut \$500 in 2021 Increased 150 to match this year
	<b>Christian Education</b>	<b>\$ 800</b>	<b>\$ 612</b>	<b>\$ 950</b>	\$ 150	
					\$ -	
5.01.091	Church Growth	\$ -	\$ -	\$ -	\$ -	
5.01.092	Coffee House Supplies	\$ 160	\$ -	\$ 80	\$ (80)	Used 2018 coffee exp divided by 2
5.01.093	Congregational Events	\$ 100	\$ 169	\$ 180	\$ 80	no extra for family camp; cut \$200 in 2021; increased by \$80
	<b>Fellowship</b>	<b>\$ 260</b>	<b>\$ 169</b>	<b>\$ 260</b>	\$ -	
					\$ -	
5.01.100	Choir Music	\$ 200	\$ -	\$ 200	\$ -	can also use Ives & * Funds
5.01.101	Music Licenses	\$ 405	\$ 300	\$ 510	\$ 105	1 license now+ mid year added streaming 405. Still need to pay streaming for 22.
5.01.102	Organ/Piano Tuning	\$ 300	\$ 200	\$ 300	\$ -	Normal year tune twice; Do we need to increase for the Organ?
5.01.110	Worship Material & Bulletins	\$ 200	\$ 320	\$ 240	\$ 40	Easter palms, candles, Mothers' Day flowers; batteries
5.01.111	Communion Supplies	\$ 100	\$ -	\$ 100	\$ -	
5.01.112	Sanctuary Decorations	\$ 25	\$ 238	\$ 25	\$ -	Will we buy live trees and decorations again next year?
5.01.113	Community Worship	\$ 300	\$ 77	\$ 100	\$ (200)	Labor Day in park
5.01.114	Pulpit Honoraria	\$ 450	\$ 450	\$ 450	\$ -	
5.01.115	Musician Honoraria	\$ 300	\$ 325	\$ 325	\$ 25	Increased to match this year
	<b>Worship</b>	<b>\$ 2,280</b>	<b>\$ 1,910</b>	<b>\$ 2,250</b>	\$ (30)	
					\$ -	
	<b>Total Non-Personnel Expens</b>	<b>\$ 71,047</b>	<b>\$ 70,414</b>	<b>\$ 79,840</b>	\$ 8,793	

5.01.120	SM-Auto and Business Exp	\$ 1,000	\$ 570	\$ 1,000	\$ -	Per Matt's contract
5.01.121	SM-Continuing Education/Bks	\$ 350	\$ (275)	\$ 350	\$ -	Per Matt's contract
5.01.122	SM-Convention	\$ 1,000	\$ (23)	\$ 1,000	\$ -	Per Matt's contract
5.01.123	SM-Pension	\$ 10,289	\$ 10,289	\$ 10,598	\$ 309	(14% salary+housing) 2022 should have been \$685 x12 but there was some kind of a credit;
5.01.124	SM-Health Insurance	\$ 8,220	\$ 7,585	\$ 6,220	\$ (2,000)	Anticipate it going down \$2,000 so budgeted that.
5.01.126	SM Soc Sec offset	\$ 5,622	\$ 5,622	\$ 5,791	\$ 169	(7.65% salary+housing)
5.01.127	SM Sabbatical sequester	\$ 1,560	\$ 1,560	\$ 1,560	\$ -	\$130/mo
	<b>Senior Minister Benefits</b>	<b>\$ 28,040</b>	<b>\$ 25,328</b>	<b>\$ 26,518</b>	<b>\$ (1,522)</b>	
					\$ -	
5.01.140	Staff Gifts and Adjustments	\$ 316	\$ -	\$ 2,033	\$ 1,717	Includes COLA for new employees after 6 mo of employment. \$1350 Staff gifts from 2022 given in Jan 2023. \$250 is in beg bal
5.01.141	Staff PTO & Holiday Liability	\$ -	\$ -	\$ -	\$ -	Line item added Dec. 2015 meeting
	<b>Staff Benefits</b>	<b>\$ 316</b>	<b>\$ -</b>	<b>\$ 2,033</b>	<b>\$ 1,717</b>	
					\$ -	line items affected by % COLA used 3%
5.01.150	Senior Minister Salary	\$ 40,938	\$ 40,938	\$ 42,166	\$ 1,228	beginning 2020: 55.7% of compensation
5.01.151	Senior Minister Housing	\$ 32,554	\$ 32,554	\$ 33,531	\$ 976	beginning 2020: 44.3% of compensation
5.01.170	Office Manager Wages	\$ 16,957	\$ 17,461	\$ 18,720	\$ 1,763	20 hr/wk @ \$18/hr 2nd half with Cola \$18.54 budgeted on staff adjust
5.01.171	Choir Director Salary	\$ 12,040	\$ 12,040	\$ 12,401	\$ 361	1003/mo pre COLA times 3% for \$1,033.42/month
5.01.172	Pianist Wages	\$ 3,693	\$ 3,519	\$ 3,854	\$ 161	wages 22.27/hr pre COLA become \$22.94/hr
5.01.173	Communications Manager Wages	\$ 18,210	\$ 11,937	\$ 9,360	\$ (8,850)	10 hr/wk @ \$18 mid year Cola \$18.542 budgeted on staff adjustments.
5.01.174	Nursery Coordinator Wages	\$ 660	\$ 734	\$ -	\$ (660)	6 hr/mo @ \$16.50 (non-covid) 40 hr total no COLA
5.01.176	Nursery Attendant Wages	\$ 2,128	\$ 1,193	\$ 2,128	\$ -	\$13.5 /hr min. wage no COLA assume volunteer for some hours minimum wage increase be in July unknown amount assume \$14.5
5.01.177	Youth Director Wages	\$ 3,302	\$ 3,111	\$ 3,402	\$ 100	16.5 hr/mo* \$17.18 with COLA
5.01.178	AV Tech	\$ 1,352	\$ 1,319	\$ 1,872	\$ 520	adjustments.
5.01.179	Office Substitutes			\$ 720	\$ 720	\$18/hour to cover office manager vacations
5.01.182	Custodian Wages	\$ 16,068	\$ 12,927	\$ 15,600	\$ (468)	20 hrs/wk @ \$15 mid yr COLA \$15.45 budgeted on staff adjustments.
	<b>Salaries and Wages</b>	<b>\$ 147,902</b>	<b>\$ 137,733</b>	<b>\$ 143,753</b>	<b>\$ (4,149)</b>	
					\$ -	
5.01.190	Fed.Tax/FICA	\$ 5,668	\$ 4,892	\$ 5,362	\$ (306)	7.65% of non-pastor wages
5.01.191	OR.Tax/WBF/STT	\$ 64	\$ 64	\$ 67	\$ 3	\$0.014 per hour
5.01.192	Unemployment Self-Insured	\$ 50	\$ -	\$ 50	\$ -	liability carried in OSCU Basic account
5.01.193	SAIF	\$ 500	\$ 654	\$ 654	\$ 154	(\$152 rebate in 2020, \$256 rebate in 2021, \$81 rebate in 2023)
	<b>Payroll Taxes</b>	<b>\$ 6,282</b>	<b>\$ 5,610</b>	<b>\$ 6,133</b>	<b>\$ (149)</b>	
					\$ -	
	<b>Total Personnel Expenses</b>	<b>\$ 182,541</b>	<b>\$ 168,671</b>	<b>\$ 178,437</b>	<b>\$ (4,103)</b>	
					\$ -	
	<b>TOTAL EXPENSES</b>	<b>\$ 253,588</b>	<b>\$ 239,086</b>	<b>\$ 258,277</b>	<b>\$ 4,690</b>	
					\$ -	
	<b>DIFFERENCE (income-Expenses)</b>	<b>\$ (1)</b>	<b>\$ 15,295</b>	<b>\$ (1)</b>	<b>\$ 0</b>	

**2022**

Proposed 2022 salaries & wages, including FICA, SM pension&SS off-set \$163,309  
base 2023

**\* 2023 wages and benefits affected by potential pay increase**

none

- 0.5% COLA
- 1.0% COLA
- 1.5% COLA
- 2.0% COLA
- 2.3% COLA
- 2.5% COLA
- 3.0% COLA
- 3.5% COLA
- 4.0% COLA
- 4.5% COLA
- 5.0% COLA
- 5.5% COLA
- 5.9% COLA