

**Unitarian Universalist Church of Nashua, NH (UUCN)  
Meeting of the Board of Trustees**

March 13, 2018

**Meeting Attendees, all via Zoom:** Steve Hedges, Lindsey Hedrick (Treasurer), Jodie K. Holway (Clerk), Carol Houde (Vice President), David Hudson (President), Pam Jordan, Rev. Allison Palm, Rick Spitz, Brenna Woods

**Guest:** Sadie Kahn-Greene

**Approved** by Steve Hedges, Carol Houde, Lindsey Hedrick, Pam Jordan, Brenna Woods

Full Agenda: see APPENDIX A

**1. Minister's Report, Rev. Allison Palm (See APPENDIX B)**

1. Rev. Allison is systematically reviewing each Policy in UUCN's [Governing Policies](#) in Section IV, Executive Limitations
  - a. She is creating her interpretations of each, for Board review.
  - b. She is stating our compliance or lack of compliance and plans to fix if any.
2. Wrote interpretation of the final bullets of Policy F: Financial Condition and Management
  - a. Discussion whether Invested Funds committee approval is really needed if the annual proposed budget includes more money from the Endowment than the IFC recommended, vs. whether Board of Trustees approval is enough
  - b. Decided IFC makes recommendations, but this policy states that it's the Board which must approve. This was debated and decided by the Board about 7 years ago, that the recommended number from the IFC is a recommendation.
  - c. **ACTION: Rev. Allison** will change this interpretation.
3. Wrote interpretation of Policy D: Compensation and Benefits of Church Staff
  - a. UUCN is currently compliant, with the following questions to clear up:
  - b. Policy currently states that the Executive Director may not "Create obligations over a term longer than revenues can safely be projected, in no event longer than one year and in all cases subject to..."
    - i. But we just executed a 16-month contract for Acting Membership Coordinator
    - ii. Agreed that this contract's time period still does make sense in this circumstance of finishing this year and all of next year 2018-19
    - iii. For comparison, the interim period for Directors of Faith Formation is 2 years with option for 1 more year, or 2 years for ministerial interns
    - iv. Note that New Hampshire is an at-will state, which means that employment can be terminated on short notice if needed – and this is also stated in our Personnel Manual, that 30-day notice is standard in our contracts
  - c. Debated how to revise this: intent is to limit financial risk, not to constrain hiring
    - i. Could append "unless approved by the Board of Trustees"
    - ii. Could expand the limit to two years
    - iii. Agreed: remove the rest of the sentence, after the comma, and rely on the Executive Director's interpretation, to be discussed next month's meeting

- iv. **MOTION:** Shorten this Policy to read simply “Create obligations over a term longer than revenues can be safely projected.”  
**MOVED** by Brenna Woods, **SECONDED** by Carol Houde, **MOTION CARRIED**
- 4. Outside organizations using the Church facilities
  - a. Question of approximately how many people attended each of the 9 outside events?
  - b. Would be nice to know how many we are serving: just an estimate
  - c. Also would be nice to know we’re not violating the fire codes etc.
  - d. Not known; Rev. Allison can ask for rough numbers, not ask them to take strict attendance
- 5. Create a “Bicentennial Fund” for Member Contributions from “Wake Now Our Vision”
  - a. Per last month’s discussion, Rev. Allison proposes we create this fund to start receiving donations related to the Shelter Rock matching program for legacy gifts
  - b. Decided upon the following wording as the official definition for this fund:

#### **Bicentennial Fund**

In 2026, the UU Church of Nashua will celebrate our 200th anniversary! To celebrate this milestone the Board of Trustees has created a Bicentennial Fund that honors the first two centuries of this congregation by planning for the next two. Money that is put in this fund will not be used for our normal operating budget. Instead, we will use it for future-oriented projects that will set us up for another 200 years of serving our mission and promoting Unitarian Universalism in Nashua.

Your legacy gift through the "Wake Now Our Vision" campaign supports the future of the UU Church of Nashua in two ways:

NOW: Thanks to a generous match from the campaign, your commitment to make a bequest generates a 10% cash match which will go immediately into our Bicentennial Fund.

LATER: The gift from your estate will go directly to the Endowment, providing ongoing support for future generations.

- c. **MOTION:** The Board of Trustees hereby creates a ‘Bicentennial Fund’ as described below to be tracked separately but managed along with existing church funds. Any expenditures of the monies from this fund must be approved by the Board.  
**MOVED** by Steve hedges, **SECONDED** by Brenna Woods, **MOTION CARRIED**
- 6. Budget Review
  - a. Rev. Allison provided three options, depending on our final pledge income total
    - i. Confident we can hit the lowest, possibly more income will arrive to hit higher
    - ii. Lowest doesn’t give the feeling of “abundance”, hope more pledges arrive
    - iii. Should we take from endowment to make a higher budget? No, not urgent.
  - b. Additional sources of income that may arrive?
    - i. We normally don’t account for pledges that arrive after the Annual Meeting at which the final budget got approved: these just make up for any shortfalls in other promised pledges that don’t materialize
    - ii. Can we carry over the small surplus from this year? Yes, we can if any.
  - c. No line item here to purchase a new boiler for the CWG-WWS wing?

- i. Property committee is getting an assessment to figure out a bigger project – new boiler may not be worthwhile without also new windows
- ii. Mayor of Nashua is trying to make flexible rules for historical buildings to become more energy-efficient, which may help us buy new windows, we'll see

2. **Minister Emeritus, David Hudson (See APPENDIX C)**

1. **MOTION:** That the attached Minister Emeritus resolution for Rev. Edington be approved by the Board of Trustees and brought before the congregation for a vote.  
**MOVED** by Carol Houde, **SECONDED** by Rick Spitz, **MOTION CARRIES**

3. **Approve Voting Delegates to General Assembly, Carol Houde**

1. **MOTION:** Delegates in person will be Dave Hudson, Lindsey Hedrick, Brenna Woods, Kathy Grossman, Carol Houde, and the online delegate will be Gail Donohue.  
**MOVED** by Jodie Holway, **SECONDED** by Pam Jordan, **MOTION CARRIES**
2. Who are the right people to invite as delegates?
  - iii. Good to have some Board members, but not monopolizing all the spots
  - iv. Carol approached some “up and coming” people active in church, this planted the seeds of considering being a delegate in future years
  - v. **ACTION: Dave Hudson** will recirculate some guidelines written last time delegates were selected, we can review next month

4. **Audit Update and Discussion, Lindsey Hedrick**

1. Decide between two qualified auditors
  - a. Both met with Lindsey Hedrick, Sherri Woolsey, and Rev. Allison
  - b. One firm emphasized operating processes and day-to-day organization
    - i. We all see the clear benefit of this focus, it's pragmatic
    - ii. This would help the Staff who works most closely with the money now
  - c. Other firm emphasized what the balance sheet will be for the total value of our three organizations rolled into one: Church, Cemetery, and CWG-WWS
    - i. This would help prove “they're part of us” if we need this proven
    - ii. But not sure there's a lot of value in getting one big number, especially if cannot transfer funds among them
    - iii. This would give us the big picture, which the Board might prefer?
  - d. Cost quoted: first firm \$5,800, second firm \$8,500.
  - e. Everyone strongly agreed to go with the first firm, regardless of price difference for the current quote
  - f. **ACTION: Lindsey Hedrick** will also ask first firm to provide us a combined balance sheet within their original quote
2. What's the recommended frequency of an audit/review?
  - a. UUCN Bylaws say every 3 to 5 years
  - b. Recommended every 1 year, to deter fraud in the meantime

## 5. Open Board Seat Discussion, Dave Hudson

1. Many thanks to Ellen McCormick for her service, she is stepping down effective immediately
2. Consider filling this seat with John Burkitt
  - a. Could be an interim appointment before Annual Meeting in June 2018?
    - i. Bylaws allow new Board member to sit in early; this is usually to help the member get up to speed
    - ii. John Burkitt would need this less, because he served on UUCN Board of Trustees 7-8 years ago, was Vice President under President Ellen Fisher
  - b. During Rev. Allison's absence, the Board meetings will have Sadie Kahn-Greene and Sherri Woolsey alternating monthly, lots of catch-up will be discussed
  - c. Agreed, John Burkitt is a good choice to invite to serve on Board
  - d. **ACTION: Dave Hudson** to check with Nominating Committee about this, and if yes:
  - e. **ACTION: Dave Hudson** to reach out to John Burkitt, see if he's interested to join either as of Annual Meeting or starting sooner, his choice

## 6. Policy: Past Presidents, Dave Hudson (See APPENDIX D)

1. Propose a new Policy K, to go into [UUCN Governing Policies – II. Governing Process](#)
2. Seeking to allow current presidents of the UUCN Board of Trustees to seek advice in a timely manner on sensitive matters from people with recent experience
3. Discussion of confidentiality and usefulness
  - a. Must say that all topics outside of executive session can be discussed with anyone
  - b. Must clarify that this is only needed for specifically confidential stuff
  - c. Past presidents won't force themselves into topics; only invited by current president
  - d. Only at discretion of president, to avoid triangulation by other Board members
  - e. No need to state there may be up to 3 past presidents as of any past 3 year period
4. Any overlap with Bylaws?
  - a. There's a related section of Bylaws, but this doesn't contradict it
  - b. Bylaws allow discussing with 1 past president; this proposal allows a deeper bench
  - c. We'll remove that from Bylaws in future, keep them simple; this belongs in Policy
5. **MOTION** to adopt Governing Policy II Policy K, as amended  
**MOVED** by Steve Hedges, **SECONDED** by Brenna Woods, **MOTION CARRIES**

## 7. Board's Involvement with Personnel Issues, Pam Jordan, Lindsey Hedrick, Rick Spitz

1. Short prepared presentation, then open for Board discussion (See APPENDIX E)
2. Personnel matters today are under Executive Director (ED), how should Board be involved?
  - a. Personnel being owned by ED sometimes presents a conflict of interest
  - b. Need a recommendation on where to draw the line: Policy belongs to the Board, whereas Operational matters remain with the ED
  - c. Personnel Manual would be adopted and approved by the Board; recommended changes to it would come from the Personnel Committee/Team and the ED
3. What is a grievance, how is it defined, how is it handled?
  - a. Human Resources definition is: the formal notice of employee dissatisfaction
  - b. So we don't include congregational grievances against volunteers, etc.
  - c. Definition belongs in Board Policy, not in Personnel Manual, when it gets written
  - d. Need to define narrowly: avoid lodging complaints when matter could be resolved

- e. To whom would a grievance be reported?
  - i. Possibly the Board of Trustees? Or one person, the Board president?
  - ii. Possibly the Personnel Committee/Team? Or one person, that team's head?
  - iii. Would it be raised at a Board meeting, so team members must attend?
- 4. What work needs to be done?
  - a. Need to review and revise the Personnel Manual, it's time to improve
    - i. Expertise on today's Personnel Team is qualified to review Personnel Manual, more than on procedures to handle grievances
    - ii. Karen Leonard has volunteered to review today's Manual with the Board
  - b. Personnel Team comprised of all congregants and the Executive Director
    - i. They rewrote all the job descriptions during UUCN's interim period
    - ii. They designed the annual review process
  - c. Personnel Committee could now be a subcommittee of the Board of Trustees
    - i. This would be similar to the Invested Funds Committee under the Board
    - ii. It would retain policy-writing authority, not for ED but for the Board
    - iii. It could be comprised of 2-3 congregants and 2 Board members
    - iv. It would now oversee the actions that the Personnel Team used to do:  
e.g. when ED writes any new job description, they advise if it's legal.
- 5. How should this function be organized, going forward?
  - a. Could have a group of people who meet monthly, or who know they're on-call
    - i. This is good because it gives continuity and teamwork for delicate matters
    - ii. There's enough work to spend a year on, at a low-level rate
    - iii. Unfortunately someone who's filling this ongoing role will be less likely to serve the church in other roles too, because unknown how much work here
  - b. Could have the Board or subteam of the Board call on appropriate people as needed
    - i. Like the Bylaws Revising group who came together just for that large project
    - ii. Several finite projects could be executed well in this style:
      - 1. Reviewing the occasional new job description written by ED
      - 2. Redesigning the annual review process
    - iii. Asking people to help ad-hoc is more likely to get a Yes than a 2-year job
    - iv. If people don't commit to a 2 year job, then they'd be available to take on other roles serving the church
    - v. Can have one Board member who's earmarked as the Personnel person
      - 1. They can listen for personnel-related matters
      - 2. New person chosen each year from among all Board members
    - vi. Better to keep this in the Board, since this body will be asked occasionally to handle grievances against the minister, sensitive
- 6. Who should investigate the questions raised above?
  - a. Carol Houde's and Brenna Woods' work in Shared Ministry and Long Range Planning Committee are both wrapping up right now
  - b. Proposed new member John Burkitt is the most recent Personnel Committee chair!
  - c. These people would not be in any other of the Board's current subgroups
- 7. First actions for this group to handle:
  - a. Draft a new Policy stating that the Personnel Manual is not owned by ED
  - b. Review the Personnel Manual, recommend any changes to the Board

- c. Recommend a grievance definition and process, then Board can decide
  - d. Define the boundary, what falls within Board Policy vs. ED's operational ownership
8. **MOTION:** Form a Personnel Committee of the Board that will pick up responsibility for the Personnel Manual, explore what other Personnel responsibilities the Board should assume, and clarify the grievance process.
- MOVED** by Rick Spitz, **SECONDED** by Lindsey Hedrick, **MOTION CARRIES**

## 8. Socially Responsible Investing, Carol Houde

1. UUCN's Invested Funds Committee (IFC) urged UUCN's professional financial advisers to pay more attention to Socially Responsible Investing, starting 7-8 years ago, but got pushback:
  - a. These funds often get lower returns
  - b. UUCN should want highest returns, to do our own socially responsible work,
  - c. It's hard to define which funds qualify to be called socially responsible
2. So if today's Board of Trustees feels more strongly about it, we could define it better to give the issue more momentum with our advisers
3. Today the investment world has changed somewhat
  - a. More mature options available, with better returns
  - b. More stock ownership activism these days, holding companies accountable
  - c. UU Watertown is working with [Boston Common Asset](#) which is socially responsible, they publicize on their website to manage their endowment fund with spelled-out criteria
  - d. More info here at the [UU Common Endowment Fund](#)
  - e. Possibly our current advisers don't have the best options; consider whether other advisers might offer other options?
4. What is our IFC's current guidance?
  - a. See [Policy H Invested Funds Committee](#), point 2:
 

**Invested Funds Management Objectives**

    - Growth of capital when possible with a balanced return<sup>1</sup> approach
    - Revenue generation in support of the church operations
    - Consider socially responsible investments
  - b. We do have chunks of New Hampshire Land Trust Bond
  - c. Bank of America is our main financial manager, they do have a few SRI accounts
  - d. IFC is rightly proud that they did get UUCN out of ugliest industries like tobacco
5. What are next steps, if this Board has more appetite to push for SRI now?
  - a. IFC hasn't traditionally wanted micromanagement by the Board
  - b. And the Board wants IFC to have independence, not micromanage it
  - c. The goal is to be intentional about our mission and values without abdicating responsibility to the IFC
  - d. **ACTION: Dave Hudson** to invite the IFC to come present the Board about their current approach to managing the Church's funds, probably in the June meeting

**9. New Business, All**

1. Sanctuary Congregation
  - a. There's a grassroots movement for UUCN to become a Level II Sanctuary Church
  - b. Level II is a supporting church that assists Level I churches like Manchester NH
  - c. Seeking a congregational vote at our Annual Meeting
  - d. Put this on the Annual Meeting agenda per Board of Trustees decision, rather than by grassroots petition
2. Linkage Subcommittee will present at April Board meeting
  - a. Carol Houde is working on results from the survey
  - b. Jodie K. Holway and Steve Hedges will help, though neither can attend this weekend's Cottage Meeting
3. **ACTION: Everyone** give feedback on Rev. Allison's draft brochure about her Parental Leave

**10. Closing**

1. Covenantal Checkout
2. **MOTION** to adjourn  
**MOVED** by Steve Hedges, **SECONDED** by Brenna Woods, **MOTION CARRIED**

**APPENDIX A:** *Agenda*

**APPENDIX B:** *Minister's Report*

**APPENDIX C:** *Resolution for Minister Emeritus*

**APPENDIX D:** *Policy for Past Presidents*

**APPENDIX E:** *Recommendation for Board Involvement and Personnel Issues*

# Agenda

## Board of Trustees, Unitarian Universalist Church of Nashua

March 13, 2018 @ 6:30 PM

© **UUCN Mission:** The mission of the Unitarian Universalist Church of Nashua is to engage people in a search for truth and meaning within a supportive liberal religious community that encourages personal and spiritual growth, embraces diversity, and promotes social justice.

⌚ **Timekeeper:** *Jodie*

& **Guests:** *Sadie Kahn-Greene*

**6:30** [10] Admin: Chalice Lighting (Brenna) & Check In

**6:40** [30] Monitoring: Minister's Report (Allison)

- Stewardship Update & Budget Review (3 drafts)
- Create "Bicentennial Fund" for WNOV Contributions

**7:10** [5] Admin: Minister Emeritus (David)

**7:15** [5] Admin: Approve Voting Delegates to GA (Carol)

**7:20** [20] Admin: Audit Update & Discussion (Lindsey)

**7:40** [5] Admin: Open Board Seat Discussion (David)

**7:45** [10] Policy: Past Presidents (David)

**7:55** [5] Break

**8:00** [60] Admin: Board's Involvement with Personnel Issues (Pam, Lindsey, & Rick)

**9:00** [15] Admin: Socially Responsible Investing (Carol)

**9:15** [5] Admin: New Business

- Linkage SC in April (topic?) — Visioning SC in May — Monitoring SC in June
- Sanctuary Congregation – grassroots movement for Level II vote at annual meeting
- Other business?

**9:20** [5] Admin: Covenantal Checkout

- What worked in our meeting tonight?
- What did not work in our meeting tonight?
- Are there any questions or concerns?
- How are we working as a group?

**9:25** [2] Admin: Timekeeper's Report

**9:27** [3] Admin: Closing Words (Allison)

**9:30** Adjourn

*(continued)*

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### Allocated Time:

- [00 m - 0.0%] Visioning
- [30 m - 16.7%] Monitoring
- [135 m - 75.0%] Administration
- [00 m - 0.0%] Executive Session
- [00 m - 0.0%] Linkage
- [10 m - 5.5%] Policies & Procedures
- [05 m - 2.8%] Break

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[180 m - 100.0%] Total

### Board Subcommittees:

- *Visioning*: Brenna, and David
- *Monitoring*: Lindsey, Pam, and Rick
- *Linkage*: Steve, Jodie, and Carol
- *LRPC*: Ellen, Brenna, and Lindsey (+ Carol)

### Upcoming Dates:

- Sunday, March 18, 2018 @ 12:00 – 1:30 pm — LRPC Cottage Meeting #2
- Tuesday, April 10, 2018 @ 6:30 pm — Board of Trustees Meeting
- Friday, April 13, 2018 @ 7:30 pm @ UUCN — NNED Meeting: Meet & Greet
- Saturday, April 14, 2018 @ 8 am – 4 pm @ UUCN — NNED Annual Meeting
- Sunday, June 3, 2018 @ 12:00 – 2:00 pm — UUCN Annual Meeting

### Parking Lot:

- Articles of Agreement Changes
  - Required 501(c)3 Revisions – approved but not submitted (September 2016)
  - Removal of hyphen from official name of congregation
- Review gaps in our existing Policies & Procedures
- Board job descriptions
- Delegate selection policy for denominational events (NNED & GA)
- Knowledge Management
  - How can we best manage our own data: archival, privacy, etc.
  - What can be done church-wide to improve knowledge transfer?
- Examine oversight of committees of the congregation – Nashua Cemetery Association, et. al.
- Revisit “Affiliated Organizations” – Simple Gifts, UUANH

**Minister's Report to the Board of Trustees**  
**Rev. Allison Palm**  
**UU Church of Nashua, NH**  
**March 12, 2018**  
**Covering February 13, 2018 – March 12, 2018**

**1. WITHIN**

*The Unitarian-Universalist Church of Nashua is a spiritual home where members and friends experience personal transformation by: Participating in varied and meaningful common worship that nurtures, challenges, and inspires; Exploring religious values and discovering individual truths; Joining in fellowship with other members and friends.*

- Average Sunday attendance so far this year: 167. (2017: 182, 2016: 206)
- We had our second three-way pulpit sway with Manchester and Milford on March 4.
- The process for picking themes for next year has begun.
- The Worship Associates have begun planning for summer services. Ellen McCahon and Grace Morton are serving as point people for the summer.
- Our Youth Group had their second overnight of the year this past weekend. They have been working hard on their Youth Service, which is coming up this Sunday.
- Sadie and the Faith Formation Volunteer Appreciation Team held a pizza and games night to thank Faith Formation volunteers on March 3. They invited over 100 people who have helped with Faith Formation in some way. 19 people attended.
- I led an End of Life Planning workshop for three Sundays. 14-18 people attended each week.
- We currently have 9 Covenant Groups running, serving about 50 people.

**2. AMONG**

*The Unitarian-Universalist Church of Nashua is a welcoming religious community for all ages where we live our mission by: Creating a beloved community where we minister to one another; Supporting and respecting one another in our daily lives and our religious journeys; Generously giving of our time, talents, and money; Being good stewards of our church resources in pursuit of our mission.*

- Our Stewardship Campaign is officially wrapped up, though we are still actively hunting down pledges. Our goals for the campaign are 175 pledges for a total of \$350,000. So far, we have 146 pledges for a total of \$306,087. Thanks to all of the BoT members who helped with the Phone-a-thon!
- I have received all budget requests. Lindsey and I have put together three possible budgets, depending on where our pledge total ends up. These will be sent to the Board separately to review during our meeting.
- We have hired a new Acting Membership Coordinator, Molly Yarrington, who began on March 5. Molly is new to Unitarian Universalism, and has a diverse professional background that includes working with volunteers and with growing organizations/programs. We are glad to have her with us! Many thanks to Karen Thomas and Laurie Goodman, who helped me with the search and interview process.
- The Database Team is continuing to beta test two potential databases, and is nearing the end of our information gathering stage. We hope to make a decision about which system to go with by the end of March, so that the transition can happen this summer.
- The Leadership Development Team and I are planning a shortened March 24 Connections Summit so that people can attend the Nashua March for Our Lives starting at 11am that day. The topic for the Summit will be generational differences in church life.

### 3. BEYOND

*The Unitarian-Universalist Church of Nashua is a beacon of liberal religious thought and action, making a positive impact in our neighborhood and in the world by: Promoting our values and programs so that others will hear our voice and have the opportunity to join us; Welcoming people who are seeking a spiritual home and personal transformation; Partnering with other congregations and institutions in advocating for and promoting social justice; Actively participating in regional (Northern New England District) and national (Unitarian Universalist Association) Unitarian Universalist programs and activities.*

- We have held two membership classes in the last month, with a total of 11 potential new members in attendance. I am in the middle of individual meetings with many of them to officially sign the book. We will be welcoming new members during the service on March 25.
- The GSOP sub-group of the Social Justice Team hosted an Immigration 101 session at the library on March 11. They had 19 attendees, both from our congregation and from the larger community.
- Our Faithify campaign to raise money for a grave marker for Jeffrey & Marguerite Campbell met its original \$2500 goal quickly, and so we went for a reach goal of \$4500 to get a larger memorial stone. We raised \$4400 total! The dedication of the gravestone will be on September 22.
- We are planning to organize a group from the church to attend the Nashua March for Our Lives on March 24.
- I participated in the following community, denominational and justice events this past month: attended 1 Immigrant Solidarity Vigil, attended an online NNED board meeting, and attended a NH Council of Churches Board Meeting.
- We had 9 regular weekly outside groups use our building during February: Overeaters Anonymous, 4 Narcotics Anonymous Groups, Alcoholics Anonymous, a Spiral Scouts troop and 2 yoga classes for kids. In addition, we hosted a GSOP Board Meeting, and a private Child Dedication ceremony.

### 4. CHILDREN'S WINTER GARDEN WITH WHITE WING SCHOOL

- Finances look great at this point in the year, with a \$44,000 surplus as of the last report from the school. The school has \$88,000 in the bank.
- Enrollment continues to go well for next year. As of February 21, there were 51 students enrolled for the 2018-2019 year. Chris and the Board are hoping for 80 students next year.
- The school will host its spring Open House/Book Fair on the evening of March 22.
- The church outreach offering is going to the CWG-WWS scholarship fund this March.
- We are beginning to think about Board membership for next year, including leadership, as both of the current co-chairs will be done at the end of this school year.
- One of the Board members is beginning to draft bylaws (this is one of the leftover tasks from the merger) for the Board to review.
- We had a conversation about school safety – especially active shooter training and procedures. We agreed that this was a good area for the church staff and Chris to think together about preparedness.

### 5. Monitoring Report on Policy F: Financial Condition and Management

*Policy language is in italics.* Interpretations, Data, and Statements of Compliance are in regular font.

*With respect to the Church's actual, ongoing financial condition and activities, the Executive Director shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures and income from the annual budget approved by the Congregation or Board priorities established in the Ends Policies.*

Interpretation: This policy is interpreted to mean that:

1. The church should not be in danger of running out of money to cover expenses and financial planning goals.
2. The actual income received and money spent should be in line with the budget approved at the Annual Meeting each year in June. "Material deviation" is interpreted to mean that expenses do not exceed

105% of each budget line item approved by the congregation. The budget set each year should allocate expenses in a way that will use the financial resources of the church to further the Mission and Ends of the congregation.

Data: Our current checking account balance is \$187,276.20. This is enough for more than three months of regular operating expenses. The Income and Expense report included below indicates that none of our expenses are on track to exceed 105% of the budget this year.

Statement of Compliance: I report compliance

*Accordingly, the Executive Director shall not:*

- 1. Operate without written policies guiding the prudent investment of Church operating reserve funds as described in Policy E-3 & 4 above.*

Interpretation: There should be a written policy about where Church operating reserve funds are held.

Data: Currently, we keep our operating reserves in our checking account. There is no written policy about those funds.

Statement of Compliance: I report non-compliance. We are working to write down as many of our financial procedures as possible in the months leading up to meeting with an outside auditor in the fall. This policy is on the list.

- 2. Operate without adequate accounting controls and procedures that are maintained and documented;*

Interpretation: There should be written policies for all of our accounting procedures that follow standard accounting practices and ensure that there are adequate checks built into our procedures.

Data: We have very few written accounting policies and procedures.

Statement of Compliance: I report non-compliance. We are working to write down as many of our financial procedures as possible in the months leading up to meeting with an outside auditor in the fall. The external financial review should then tell us what we are still missing.

- 3. Allow annual operating expenses to exceed 105% of the budget without the agreement of the Board;*

Interpretation: Total annual operating expenses should not be more than 105% of the total operating expenses budgeted unless the Board of Trustees agrees to the additional expenditure.

Data: The Income and Expense report included below indicates that none of our expenses are on track to exceed 105% of the budget this year.

Statement of Compliance: I report compliance

- 4. Assume any long-term indebtedness without Board approval;*

Interpretation: The church should not take on any loans or other debts that last longer than six months unless the debt is approved by the Board.

Data: We have no current debts that qualify as “long-term.”

Statement of Compliance: I report compliance

- 5. Undertake transactions exceeding \$10,000 without seeking multiple bids or cost comparisons;*

Interpretation: Any team or staff member of the church who is making a purchase or entering into a contract on behalf of the church that exceeds \$10,000 should obtain at least 2 bids or compare prices from at least 2 suppliers before making the purchase or entering in to the contract.

Data: Since July 1, 2017, the church has not entered into any contracts or made any purchases that exceed \$10,000.

Statement of Compliance: I report compliance

6. *Enter into any purchase or service contract exceeding \$25,000 without prior Board approval;*

Interpretation: Any purchase or service contract that exceeds \$25,000 must be approved by the Board of Trustees.

Data: Since July 1, 2017, the church has not entered into any contracts or made any purchases that exceed \$25,000.

Statement of Compliance: I report compliance

7. *Acquire, encumber, or dispose of real property without prior Board approval;*

Interpretation: Any purchase or sale of land or buildings must be approved by the Board of Trustees.

Data: Since July 1, 2017, the church has not purchased or sold any land or buildings.

Statement of Compliance: I report compliance

8. *Spend or borrow Endowment funds without prior Board approval; or*

9. *Plan for annual Endowment outlays of more than the "prudent withdrawal amount" percentage, as determined by the Board, of the Endowment fund balance.*

Interpretation: The Board must approve the withdrawal of any Endowment funds. The annual budget approved by the Board and voted on by the congregation serves as blanket Board approval to withdraw any Endowment funds indicated in that budget. The proposed budget each year should not include income from the Endowment funds that exceeds the prudent withdrawal amount recommended by the Invested Funds Committee, unless approved by both the Board and the Invested Funds Committee.

Data: The Endowment withdrawal included in the FY18 budget is the amount recommended by the Invested Funds Committee. The FY18 budget was approved by the Board in May 2017 and voted on by the congregation in June 2017. We have not withdrawn any funds in excess of what was budgeted.

Statement of Compliance: I report compliance

## Income and Expense Report as of 3-12-2018

We are 69.9% of the way through this year. Income is now ahead at 73.90%. Expenses are behind at 62.50%. As of now, we have an \$63,696 surplus.

	Actual	Budget	Percentage
<b>INCOME</b>			
Endowment	\$106,329.19	\$150,814.00	70.50%
Fundraisers	\$525.00	\$11,800.00	4.45%
Outreach Collections	\$24,930.45	\$35,000.00	71.23%
Pledges	\$261,633.51	\$330,000.00	79.28%
User Fees	\$3,927.00	\$6,000.00	65.45%
CWG-WWS Contribution	\$14,000	\$28,000.00	50.00%
Other Income	\$4517.77	\$1,150.00	392.85%
<b>TOTAL INCOME</b>	<b>\$415,862.92</b>	<b>\$562,764.00</b>	<b>73.90%</b>
<b>EXPENSES</b>			
<i>Programs</i>			
Music & Worship	\$5,292.07	\$9,800.00	51.63%
Faith Formation	\$3299.19	\$6,300.00	52.37%
Membership	\$667.27	\$3,200.00	20.85%
Social Justice	\$26,000.74	\$39,900.00	65.16%
Leadership Development	\$131.50	\$300.00	43.83%
Board Expenses	\$502.65	\$1,600.00	31.42%
Ministry Funds	\$400.00	\$1,300.00	30.77%
<b>Total Programs</b>	<b>\$36,293.42</b>	<b>\$62,850.00</b>	<b>57.75%</b>
<i>Operations</i>			
Administration	\$14,654.70	\$34,800.00	42.11%
Communications	\$1260.41	\$1,500.00	84.03%
Stewardship	\$709.00	\$2,800.00	25.32%
Denomination	\$22,357.00	\$22,357.00	100%
Property	\$52,439.19	\$100,150.00	52.36%
<b>Total Operations</b>	<b>\$79,532.60</b>	<b>\$161,607.00</b>	<b>49.21%</b>
<i>Staff</i>			
Minister	\$88,759.19	\$123,932.00	68.51%
Program Staff	\$78,824.10	\$133,085.00	59.23%
Administrative Staff	\$56,868.99	\$77,633.00	73.25%
<b>Total Staff</b>	<b>\$224,452.28</b>	<b>\$338,994.00</b>	<b>66.21%</b>
<b>TOTAL EXPENSES</b>	<b>\$352,166.00</b>	<b>\$563,451.00</b>	<b>62.50%</b>
Difference	\$63,696.92	\$63	

### 6. Parental Leave Planning Updates

- No current updates

### 7. Schedule

- I will be here until my Parental Leave begins.

## 8. Monitoring Report on Policy D: Compensation and Benefits of Church Staff

*Policy language is in italics.* Interpretations, Data, and Statements of Compliance are in regular font.

*With respect to employment, compensation, and benefits to employees, consultants, contract workers, and volunteers, the Executive Director may not cause or allow jeopardy to fiscal integrity or public image. Accordingly, the Executive Director may not:*

1. *Promise or imply permanent or guaranteed employment.*
2. *Establish current compensation and benefits that:*
  - a. *Deviate materially from applicable UUA "Fair Compensation Guidelines" for employees working 750 hours or more annually (pro-rated by percentage of full-time worked), absent legitimate articulated reasons.*
  - b. *Create obligations over a term longer than revenues can be safely projected, in no event longer than one year and in all events subject to losses of revenue.*

Interpretation: With respect to compensation and benefits for anyone employed by the church, the Executive Director should not put the church in a position that promised compensation and benefits cannot be paid. The Executive Director also should not put the church in a position in which compensation and benefits of staff harm the church's public image. Specifically, the ED should not promise an employee that their job will continue for more than the next budgeted fiscal year, and the ED should not budget for compensation and benefits that fall outside the range of the UUA's Fair Compensation Guidelines.

Data: Most of our employees have indefinite employment terms, with only one year of compensation and benefits promised at any given time. Our Acting Membership Coordinator has a 16-month contract. This is the longest set contract of any staff member at the moment.

All staff salaries and benefits budgeted for this year and proposed for next year are currently within the UUA's Fair Compensation Guidelines.

Statement of Compliance: I report compliance with two questions.

1. Does the 16-month contract for our Acting Membership Coordinator deviate from this policy?
2. How does this policy interact with the fact that most of our employees have indefinite employment terms, which could be interpreted to "imply" permanent employment?

## **Minister Emeritus Resolution DRAFT**

WHEREAS the Unitarian Universalist Church of Nashua wishes to honor the long and meritorious service of Rev. Stephen D. Edington who served this congregation with dedication and distinction;

WHEREAS Rev. Edington ministered to the members and friends of this congregation for over twenty four years, sharing our triumphs and our heartbreaks, our laughter and our tears, and walked with us through the phases of our lives;

WHEREAS his many stories of Beat poets, the often-elusive glory of local New England sports teams, and the transformative power of 1960's rock & roll were a familiar comfort to us all;

WHEREAS Rev. Edington lived his values by serving the greater Nashua community in a variety of capacities and offered a courageous voice on a multitude of progressive, social justice issues;

WHEREAS Rev. Edington continues to represent the very best of Unitarian Universalist principles through his words, deeds, and actions;

Therefore be it resolved and known throughout the land that from this day forth Rev. Stephen D. Edington shall be granted the designation of *Minister Emeritus*.

Approved this 3<sup>rd</sup> day of June, 2018 by the members of the Unitarian Universalist Church of Nashua, NH at their annual meeting.

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Board Motion – March 13, 2018: I move the above Minister Emeritus resolution for Rev. Edington be approved by the Board of Trustees and brought before the congregation for a vote.



**DRAFT POLICY:**  
*Past Presidents*

**Type:** Board Policy

**Status:** Draft

**Purpose:** Formalize and codify the role of past presidents to make it easier to preserve and transfer institutional knowledge to current leaders.

**Proposed Location:** UUCN Governing Policies – II. Governing Process – Policy K (*new*)

**Version:** 1.1

**Creation Date:** February 8, 2018

**Last Revision Date:** March 13, 2018

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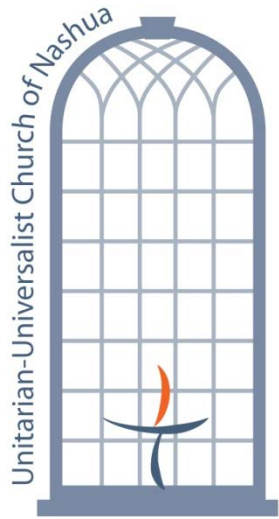
**Title:** The Role of Past Presidents

For three years after stepping down as President former holders of that office shall be considered *Past Presidents*. (It is possible that there may be more than one Past President at a time.)

In this board-defined role, Past Presidents will exercise the following rights and be bound by the following requirements.

- Past Presidents may be included in any and all conversations including Executive Sessions of board meetings, regardless of their sensitivity, at the discretion of current officers or members of the board.
- Past Presidents will continue to be bound by the Board Members' Code of Conduct and all other strictures and guidelines imposed herein.

No other authority or privilege to Past Presidents except those listed above is granted or implied.



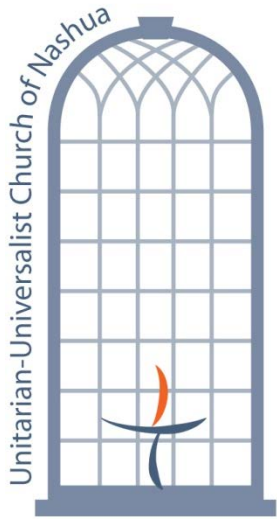
# Personnel

March 2018

Lindsey Hedrick

Pam Jordan

Rick Spitz



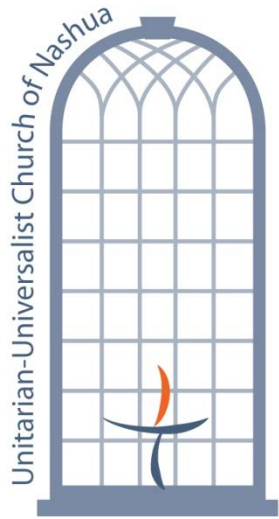
# Where are we now?

Currently: Personnel falls under the ED

This could present a conflict of interest.

Personnel Manual: ED both owns and adheres to the personnel manual.

Personnel Committee: Reports to ED, but could theoretically hear staff complaints about ED as well.



# Sources

## **UUCN**

<http://uunashua.org/wp-content/uploads/2018/01/UU-Nashua-Personnel-Manual-1.11.2018.pdf>

## **UUA**

<https://www.uua.org/careers/congregations/policies>

## **UUC of Brunswick (Maine)**

<http://www.uubrunswick.org/wp-content/uploads/2016/03/UUCB-Personnel-Policy-Manual-Oct-2009-1.pdf>

## **UU Society of Bangor (Maine)**

<http://uubangor.org/index.php/about-us/governance/policies/>

## **UUC of San Antonio (Texas)**

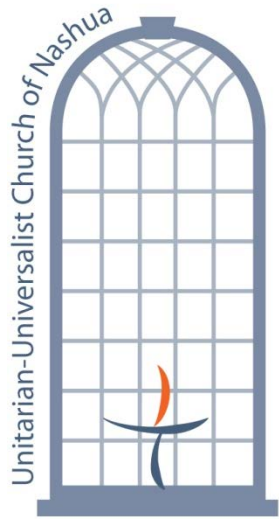
<http://uusat.org/wp-content/uploads/2014/07/PERSONNEL-HANDBOOK-1.pdf>

## **Towson UUC (Maryland)**

[http://www.towsonuuc.org/docsGeneral/TUUC\\_Personnel\\_Manual.pdf](http://www.towsonuuc.org/docsGeneral/TUUC_Personnel_Manual.pdf)

## **UUC of Buffalo (New York)**

<http://www.buffalouu.org/personnel-policy.html>

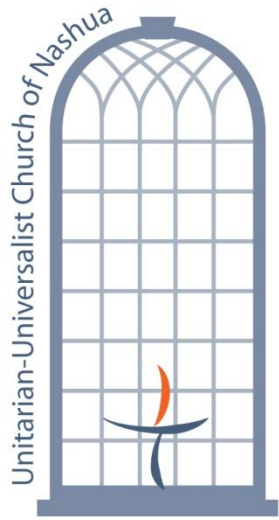


# Recommendations

Overview:

Personnel policy should be a responsibility of the Board.

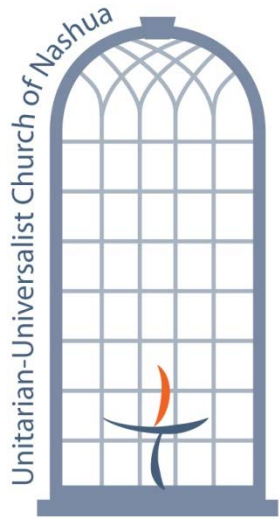
Personnel operations and implementation should be a responsibility of the ED.



# Recommendations

## Personnel Manual:

- Would be adopted and approved by the Board
- Recommended changes would come from the Personnel Committee/ED

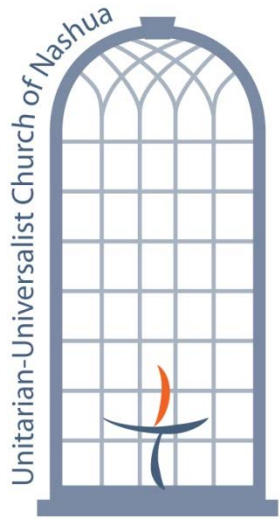


# Recommendations

## Grievance Process:

### In General:

- An employee should make every effort to resolve the matter directly.
- The next step would be to speak with his/her supervisor.
- After exhausting those options, a complaint must be submitted in writing indicating the issue and what has already been done to resolve it.
- A committee is formed (or already exists) to consult with each party involved individually.
- The committee returns a written report to the employee detailing the steps taken as well as the decision reached within X days of receiving the report.



# Recommendations

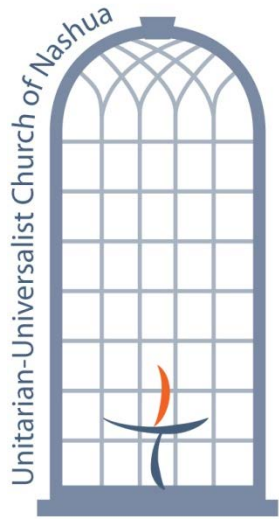
## Grievance Process:

- As a part of the Personnel Manual, it applies to staff

## Two options:

1. Grievances are reported to the Board
2. Grievances are reported to the Personnel Committee

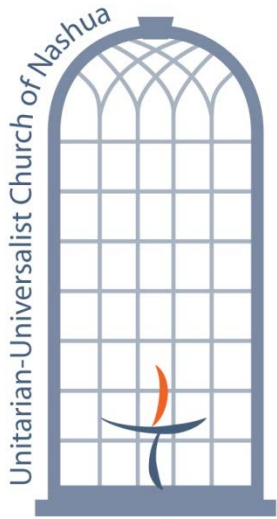




# Recommendations

## Grievance Process Options:

1. Board President receives grievance and begins process of handling
2. Personnel Committee receives grievance and either begins process of handling or vets grievance to determine if it warrants being handled by the Board



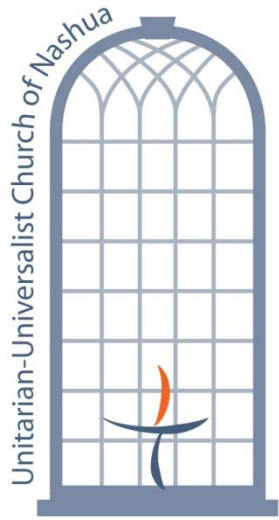
# Recommendations

## Personnel Committee:

- Form as a sub-committee of the Board
- Made up of two Board members and two/three Congregants

## Has the authority to:

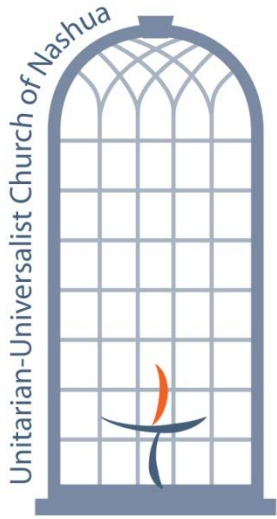
- Propose employment policies to the Board
- Make policy recommendations regarding salary administration
- Provide oversight to the annual performance review process



# Lingering Questions/Suggestions

## Personnel Manual

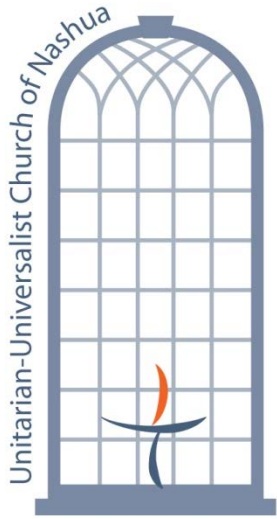
- Have a committee review Personnel Manual in order for the Board to vote and adopt it.



# Lingering Questions/Suggestions

## Grievance Process

- Who should own this? The Board or the Personnel Committee?
- How would a Congregant file a grievance? What would that process look like? Where would that document be found?
- Should there be an appeals process?



# Lingering Questions/Suggestions

## Personnel Committee

- Does the Board appoint members or does the Congregation need to vote on them?