

Agenda & Minutes

Board of Trustees, Unitarian Universalist Church of Nashua

Date of Meeting: March 14, 2024

Attendance:

Present: Rev. Allison Palm, Lindsey Hedrick (President), Burns Fisher (Vice President), Emma Rearick (Treasurer), Cecile Bonvouloir (Member at Large), Victoria Agnew (Member at Large), Anne Smith (Member at Large), Robin Trudel (Member at Large)

Absent: Erin Scott (Ministerial Intern), Karen Murray (Clerk), Paul Cardone (Member at Large)

Agenda	Decision and/or Action Items
<p>6:30 (20) Check In</p> <p>6:50 (5) Chalice Lighting: Story Telling (Burns) Theme: Transformation</p> <p>How you have experienced this gift?</p> <p>How you have experienced our congregation embodying this gift?</p> <p>6:55 (10) Follow Up Story Telling (Open)</p> <p>7:05 (5) Consent agenda (Lindsey)</p> <p>Edits suggested by Burns were incorporated exactly as suggested. Approved via email by Victoria, Robin, Anne, Emma and Burns</p> <p>FYI from Karen, updated policies regarding speaking on behalf of the church: https://docs.google.com/document/d/1izOPLf9oD3ZXKXqJrhuKJxZRH0s4e42isozO6WaWSME/edit?usp=sharing</p>	<p>Motion to approve the February minutes: Robin Second: Anne All in favor, motion passes</p>
<p>7:10 (20) Minister’s Report (Rev Allison)</p> <p>Highlights and discussion:</p> <p>Warming center has been a little challenging. We are getting some help with cleaning from volunteers, which has helped.</p>	

Stewardship update: on March 24 we will roll most existing pledges over to the next fiscal year for people we haven't heard from. It looks like this year's pledge totals will still be a great increase from last year, even if we don't meet our stated goals. The stewardship team picked a compelling topic: staff. Some people as much as quadrupled their pledge. This also seems to be the year that people who left during the pandemic are finally deciding they aren't coming back, so it's a year of transition with some people ending their pledges and others increasing their pledges.

The budget will be based on the total pledge amount. Health insurance premiums will use up a lot of the increased pledges. The sexton will be retiring this year, so one thing that may change in the staffing portion of the budget is to split the sexton position into two roles: a 20 hours Monday through Friday position and a 5 hour Sunday position who could also pick up working special events. We won't need a Sunday sexton this summer or fall because we will be out of the building during construction, so we will be able wait a while to hire someone for that part of the role.

This has been a good stewardship campaign, even if it doesn't "feel" successful based on the original goals.

Leadership summit will be on Sunday March 24 where we will talk about our plans for being out of the building during construction. The board will be in charge of coffee hour and sandwiches on that Sunday.

Task: Board host and clean up coffee hour on March 24.

7:30 (15) BOV/Project/Displacement Update (Rev Allison)

Highlights and discussion:

Rev. Allison has been working on the displacement plans for the summer and fall. We will likely be at Temple Beth Abraham for the summer. Temple Beth Abraham has the multiplatform equipment in place to allow us to continue providing Zoom, and Rabbi Jon was able to answer all her questions about their building use requirements. Pricing still needs to be negotiated.

Where will the money come from? The Bicentennial fund still has \$4,700 dollars left, so that could be a source of money. We also have \$3,600 in the lingering audit fund, which could be another source of money. If there is any surplus from the end of this budget year, it could be used. Also, if we are using fewer sexton hours that may be another cost savings for the summer.

Cecile asked about using the building maintenance fund. Robin asked what would happen if we drained the Bicentennial fund. Rev. Allison explained that we should use the building maintenance fund only as a last resort, because even during or after the renovation other parts of the building may need repairs. The Bicentennial fund is designed for this project, so there are no consequences to using it all. Robin: What if everything takes longer and we need more money? Rev. Allison: that's when we would go to the building maintenance fund.

<p>Lindsey: When can we expect an amount? Rev. Allison: hopefully before the leadership summit on March 24.</p> <p>Rev. Allison is prioritizing locations that are available at 10am on Sunday and near the center of Nashua, to minimize disruption. Other potential locations include: The Nashua Senior Center (multiple rooms, piano, but we would need to do makeshift Zoom)</p> <p>Emma suggested the school district, which Rev. Allison has contacted, and Cecile suggested the YMCA.</p> <p>No matter where we end up, it will be an adventure!</p>	
<p>7:45 (5) Cemetery sub-committee update (Lindsey)</p> <p>Highlights and discussion:</p> <p>Lindsey emailed Russ earlier this week and is waiting to hear back. Lindsey would like to hear his perspective and thoughts on the history of the cemetery board, and any suggestions he has for moving forward.</p>	
<p>7:50 (5) BREAK</p>	
<p>7:55 (30) Finance sub-committee update (Team)</p> <p>One issue is that there is a Bylaw that says the Financial Records Review Committee (FRRC) needs to review the Treasurer's report. But the Treasurer doesn't give a report. What the Bylaw tells the FRRC to do, is not what the FRRC is currently doing.</p> <p>Things we need to solve: Fixing the bylaw so the FRRC is not redundant and doing busy work. If we eliminate the FRRC, we need to make sure we have enough oversight in place to feel confident and secure in our finances.</p> <p>The Board needs to better define how we are reviewing finances/the role of the treasurer.</p> <p>Paul talked to UU Concord about what their Board does to review/audit finances.</p> <p>Burns talked to Frank Grossman who highlighted how staff/board office roles have changed and don't align with what the bylaw assumes.</p> <p>Cecile talked to CPA Peter Houde (who performed our most recent financial review) and he gave suggestions of things we could put in place. If we ever wanted to pursue a grant (which churches rarely do) we would need to have an audit/review done because donors would want to see that transparency. Essential things to review: 1. Check signing. 2. Check payroll monthly. 3. Looking at checks with regularity (as opposed to a random annual check pull)</p> <p>This subcommittee agrees the external financial review we did does not seem necessary to perform again with any regularity</p>	

<p>Burns shared Frank’s opinions: It seems to make sense to have the Treasurer and maybe a small committee of interested board members pay attention and review the finances every month, and provide a year end report</p> <p>From Emma and Rev Allison: This monthly approach feels like a reasonable ask - Moving financial review responsibilities from the FRRC to the Board</p> <p>Task: Sub committee will try to come up with a draft policy to reflect this for the next meeting</p>	<p>Task: The financial subcommittee will draft a guiding document detailing the board’s financial review responsibilities</p>
<p>8:25 (30) Self Evaluation (Allison)</p> <p>Rev. Allison reflected on her self evaluation for the year. She said it felt like a really good year. Lindsey noted that the board and Rev. Allison seem to be on the same page about the recent increased demands of pastoral care. The board offered to come up with a list of suggested training and support resources that Rev. Allison could utilize at her discretion. Also discussed: increasing recognition of elders, at their request; finding ways to be more present at coffee hour, potentially by moving after-service greeting away from the Sanctuary exit and into the dining room; and highlighting social justice efforts at a future time.</p>	<p>Task: The board will provide Rev. Allison with a list of suggested resources.</p>
<p>8:55 (20) Rev. Allison’s Salary (Lindsey)</p> <p>Tabled until April.</p>	<p>Task: review salary at April meeting.</p>
<p>9:15 (5) Check Out (Lindsey)</p> <p>How did we do this evening?</p> <p>Did everyone feel heard?</p> <p>Are there any concerns or compliments you want to give to the group?</p> <p>9:20 Closing Words (Lindsey)</p>	

Addendum 1: Minister’s Report for March 2024

Addendum 2: Minister self evaluation

Minister's Report to the Board of Trustees

Rev. Allison Palm

UU Church of Nashua, NH

March 13, 2024

Covering February 7-March 13, 2024

Worship highlights from this month:

- We had a last minute guest preacher, Rev. Shayna Appel, on Feb. 18, who was very well received. I was so grateful that she was available and willing!
- We brought back the story of the Campbell family on March 3, which people really appreciated. Many of our newer folks did not know the story, so it felt important to share again.
- We did a "Sound Workshop" on Feb. 25 after the service – thanks to the Board members who participated! It definitely helped our Worship Associates to get a chance for feedback on what they could improve, and we changed some sound levels as well to make the mics more versatile. I heard from someone the very next week that they could hear better, so I think it made a difference. In the future, I would like to do a microphone training for Board members and others who we know will be speaking (the WAs already get it in their training) at the beginning of the year.

Faith Formation highlights:

- OWL for 4th-6th graders is continuing through the spring.
- Sadie worked with a couple colleagues to plan and host a youth con on March 9. 7 of our youth attended, along with 8 youth from 2 other congregations. We heard great things from the youth and they were already talking about doing it again, hopefully with more congregations.
- Our kids ran their "Second Annual" Bake Sale & Lemonade Stand on March 3. They were very enthusiastic, and raised \$651 that will go towards subsidizing our camping trip this summer. (We already have 43 people interested in the camping trip, and are planning on booking a couple more sites since we only had capacity for 42)
- The second session of the Article II Study Group, led by Erin, is finishing up this week. Just 5 participant this time, but the experience has been very rich for them.
- Our two new covenant groups are going strong, with 6 people in each one.
- Last months' Caring Circle was on aging, and had the highest participation level yet, with 9 people – a good mix of online and in-person.

Some other highlights of the past month:

- Sadie organized a pizza and game night in late February, which had about 35 people of all ages in attendance.

We have continued to have a higher than normal level of pastoral need, including two deaths in the last month. I am working with families to plan a service for Paula on March 24 and a service for Peter Donahue on April 20. I held a gathering for folks to process and share after Paula Super's death last week, and nearly 40 people attended. I am also changing to topic of our next Caring Circle (which is next week) to be for those whose lives have been touched by suicide to give folks another space to process.

The City of Nashua has been operating an overnight warming station in our Dining Room since early February. It has been working out okay so far. We have had some issues with cleaning, and are doing a couple things to address that. We have clarified expectations with the staff, and we are recruiting some help with cleaning from volunteers, especially on the days that Mark does not work.

Our Stewardship Campaign, "Lead With Love," wrapped up on March 3. We held a Phone-a-thon to connect with those we had not heard from on March 1. Many thanks to the BoT members who helped with the Phone-a-thon and by delivering testimonials. We currently have 137 pledges totaling \$350,506.04. We are giving people until March 24 to let us know they want to change pledges, and then will roll over the rest at the same rate (unless we have a reason to think we shouldn't). Last year our pledge total was 192 pledges for \$376, 264. Given some of the folks we haven't heard from, I feel confident we will surpass that dollar total. Our goals for this year were \$413,000 for cost of living raises for staff and \$450 for fair compensation.

We received official notice from our Sexton, Mark, this month that he will be retiring at the end of June. Chris, Ericka, Mark and I are meeting this week to review the job description and get ready for a hiring process.

The Building Our Vision project continues to progress. I have been focusing a lot of attention on figuring out displacement plans for the summer and fall. I have a good option lined up for the summer but am still looking into things for the fall. Anticipate construction start date is June 10.

Coming up in the next month:

- Switch It Up Sunday on March 17, focused on the proposed Article II revisions
- Ritual for Honoring Elders on March 24
- Leadership Summit on March 24, focused on conversation about being out of our building for construction. Question for the Board: would you host coffee hour/do set up and clean up for lunch on that day?
- Child Dedications on Easter, plus after church Easter Egg Hunt – March 31

- My Queer Faith with Kimayo performance & panel conversation on April 6

Professional Development/Collegial Connection

- Attended weekly meetings with Nashua clergy
- Attended NH UU Ministers Cluster Meeting
- Preached at a colleague's installation in West Roxbury, MA on March 3
- Participated in a marketing meeting about "Blessing It All"

Community/Social Justice Activities

- Participated in GSOP Clergy Caucus planning call, and co-facilitated Clergy Caucus Retreat/Training
- Organized & helped lead a conversation with GSOP Clergy Caucus members and gubernatorial candidate John Kiper
- Attended part of GSOP Nashua Chapter meeting
- Attended NH Council of Churches board meeting, and NHCC Hiring Committee meeting
- Attended Nashua Housing Justice meeting.
- Attended NAIC board meeting and monthly meeting, participated in planning call for April Poetry event.
- Attended Legislative Training for Faith Leaders led by Planned Parenthood NH and Seacoast Outright

Children's Winter Garden with White Wing School

- Registration is continuing to be really strong for next year – we are currently at 81 students, with only one opening in the 2-year-old class. Many classes have waitlists.
- Ian Atwell joined the Board! We are still looking for one more church member, as Krista Earley did not end up joining as I had reported last month.
- Chris is dealing with a family who is very behind on tuition and not communicating with her about it. The Board will be sending an official letter from them to see if that sparks some action/communication.
- The Board discussed staff salaries for next year and approved an across-the-board 8% raise.

Minister's Schedule

My Sunday off is March 17

Monitoring Reports

Policy F: Financial Condition and Management

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, or, in cases when the budget line is less than \$20,000, the expenses do not exceed the budget line by more than \$1000. 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 (minus reserve funds) is about \$100,000. This is enough for about 2 months of regular operating expenses if no more money came in.

The Income and Expense report attached indicates that no items are currently on track to exceed 105% of the budget for this year, other than the Leadership Development line, which currently contains \$280 of funds that will be reimbursed through a donation by the end of this fiscal year

Statement of Compliance: I report compliance

Accordingly, the Executive Director:

1. *Shall not shift, adjust, or reassign any budget lines or categories to other purposes exceeding 2% of the total budget during the fiscal year without the agreement of the Board;*

Interpretation: If there is a need to shift more than 2% of the total budget between categories, the Executive Director will get the approval of the Board before making the adjustment.

Data: There have not yet been any adjustments made to the budget this fiscal year.

Statement of Compliance: I report compliance.

2. Shall not operate without sufficient accounting controls and procedures that are maintained and documented;

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

Data: We have a completed set of financial policies that are now available on our website. They can be found [here](#).

Statement of Compliance: I report compliance

3. Shall not have signature authority for checks greater than \$4,999.99 and at no time shall they sign checks to themselves, relatives closer than first cousins, or parties with a conflict of interest;

4. Shall not delegate signature authority to anyone other than a permanently hired Church Administrator, who is subject to the same limitations;

Interpretation: The Executive should not sign any checks for greater than \$4,999.99. The Executive may delegate signature authority to the Church Administrator as long as they are in a permanent position and do not sign checks greater than \$4,999.99. Neither the Executive or the Church Administrator should sign checks of any amount that are written out to themselves, a member of their immediate family or someone with whom they have an identifies conflict of interest.

Data: Ericka LaValley is the only staff member besides myself who has signature authority for our checking account. She and I have not signed any checks over the \$4,999.99 limit, nor have we signed any checks to ourselves, immediate family, or anyone with whom we have a conflict of interest.

Statement of Compliance: I report compliance.

5. Shall not 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, 2023, the church has entered into one contract exceeding \$10,000 with The Architects. The Building Our Vision Team received and reviewed proposals from 6 architects in our initial search.

Statement of Compliance: I report compliance

6. Shall not 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, 2023, the church has entered into one contract that exceeds \$25,000 with The Architects. This was approved by the Board and signed by the Board President.

Statement of Compliance: I report compliance

7. Shall not 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, 2023 the church has not purchased or sold any land or buildings.

Statement of Compliance: I report compliance

8. Shall not spend or borrow Endowment funds without prior Board approval; or

9. Shall not 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 the Board.

Data: The Endowment withdrawal included in the FY24 budget is the amount recommended by the Invested Funds Committee. The FY24 budget was approved by the Board in May 2023 and voted on by the congregation in June 2023. We have not withdrawn any funds in excess of what was budgeted.

Statement of Compliance: I report compliance

10. Permit expenditures from the Building Maintenance Fund without approval by the Board of Trustees in accordance with the need for expediency as listed below. Recognizing that various degrees of urgency may accompany a request to use reserve maintenance funds, the following criteria shall be used to determine the sequence to be implemented.

- 1. Routine request will be acted upon during the Board's next regularly scheduled meeting.*
- 2. Upon receiving an Urgent request, one that requires a timely response, the Board shall make every attempt to act on that response within 24-48 hours.*
- 3. A Catastrophic request, one that requires an immediate, concerted response to prevent additional grave problems from developing, will require approval by at least two of the following three: the President, the Executive Director, or the Treasurer. A report of this request and any expenditures approved in this manner shall be sent to the Board within 24 hours of its receipt.*

Interpretation: Any expenditures from the Building Maintenance Fund should be approved by the Board and follow these procedures outlined in this policy.

Data: There have been no expenditures from the Building Maintenance Fund in this fiscal year.

Statement of Compliance: I report compliance