

Agenda & Minutes

Board of Trustees, Unitarian Universalist Church of Nashua

Date of Meeting: May 9, 2024

Attendance:

Present: Rev. Allison Palm, Erin Scott (Ministerial Intern), Lindsey Hedrick (President), Burns Fisher (Vice President), Karen Murray (Clerk), Emma Rearick (Treasurer), Cecile Bonvouloir (Member at Large), Victoria Agnew (Member at Large), Anne Smith (Member at Large), Paul Cardone (Member at Large), Robin Trudel (Member at Large)

Arrived partway through: Karen

Absent: Robin, Anne

Agenda	Decision and/or Action Items
<p>6:30 (20) Check In</p> <p>6:50 (5) Chalice Lighting: Story Telling (Paul) Theme: Pluralism</p> <p>How you have experienced this gift?</p> <p>How you have experienced our congregation embodying this gift?</p> <p>6:55 (5) Follow Up Story Telling (Open)</p> <p>7:00 (5) Consent agenda (Lindsey)</p> <p>Enough approvals for April minutes. Victoria moves, Burns 2nds. Unanimous.</p> <p>No abstentions. Motion passes.</p>	
<p>7:05 (15) Minister's Report (Rev Allison)</p> <p>Highlights and discussion:</p> <p>Lindsey question: why are we not sticking with the Soul Matters themes?</p> <p>Allison: variety of reasons: we don't always use the materials, the themes feel repetitive or not ones that we want to do. Some of it is that we feel creative about what we could do, and we feel some discomfort with the leadership of Soul Matters and how they choose and credit materials. Soul Matters is not a UUA organization and UUA is not interested in setting themes. We had been considering leaving Soul Matters for a year or two.</p>	

Burns asked how Rev. Allison is holding up with another memorial service scheduled for May. Rev. Allison said Eileen had been suffering by the end and now we can grieve as a community.

Paul: are there lessons that we learned from the warming station? Rev. Allison: it was billed as very little additional work for the Church; however, it was actually a lot of extra work and it did not work out well. It would have to be drastically different in the future for it work out, including things like the management company would need to order supplies, and the City would need to pay for a daily cleaning service. The first couple of months people didn't hang out on the property during the day, but towards the end of the season people started to hang out on the property, which does not work with the preschool kids present. The scenario would have to be drastically different.

Lindsey: it was nice to hear that the cemetery tours with the Historical Society went well. Rev. Allison: it was great! They want to do it again in the future and we would be happy to.

Cemetery update: Rev. Allison was looking at our endowment numbers. The Bank of America report shows the cemetery endowment and she realized that their endowment has grown by \$100,000 over the last seven years. At some point they had decided that they can only take the income and not take a 4.5% drawdown every year, like we do. They have been spending approximately \$12,000 - \$13,000 a year. If they took 4.5% they could have about \$20,000 per year, which would help them with upkeep of the cemetery. Lindsey and Rev. Allison have talked about hosting an endowment 101 workshop with the new cemetery committee in the new year. They have been very focused on the narrative that they are running out of money which may be inaccurate. Victoria: perhaps the BOT cemetery liaisons could approach them as an endowment conversation. Cecile: there will be three new people on the cemetery committee this year. One of the new cemetery trustees is currently a member of the Invested Funds Committee, so they will already understand how the church uses its endowment. Victoria: a known issue is that new Cemetery Trustee members do not receive any training, so talking to the Trustees once the new members are appointed could be timely and helpful.

7:20 (15) BOV Update (Rev Allison)

Highlights and discussion:

Rev. Allison: not much to share beyond what she put in the report. We will be presenting two different color options to the HDC to see which they prefer. We will share an update with the congregation during the Budget, Building, & Brownies event, including what we are working on with some of the sanctuary design decisions and updates on the displacement from the building.

7:35 (10) Displacement Update (Rev Allison)

Highlights and discussion:

Rev. Allison: Ericka and Rev. Allison met with Becky Green from Temple Beth Abraham to discuss using their kosher kitchen. We will need to train volunteers to properly use the color-coded kitchen. We don't currently know when we will need to start using their space. She feels we should be able to tell them by the beginning of June so they can prepare. Burns: it wouldn't harm us to start going there a little early so we can adjust. Rev. Allison: and they have air conditioning, and in July everyone will want that. Lindsey: setting the date for the beginning of July will give everyone some certainty.

<p>Rev. Allison: we feel we've exhausted our options for just Sunday morning rentals so we are looking into renting spaces full time for the fall. Burns: people will need to be trained on the new AV setup.</p>	
<p>7:45 (10) Finance sub-committee update (Team)</p> <p>Highlights and discussion:</p> <p>The board decided to adopt the new Financial Review Policy, as revised based on their feedback at the April meeting, and add it as Section II Policy L of the Governing Policies. It describes the board and treasurer's role and responsibilities regarding financial oversight.</p> <p>Vote: Motion to add as policy L under our governing policies. Cecile makes the motion, Paul 2nd, All approve to pass.</p> <p>Alos related to finances, Rev. Allison requested a motion to move the Bicentennial fund (Audit fund) and to earmark money to the displacement needs. Burns makes the motion, Victoria 2nds, all in favor motion passes.</p> <p>Karen will update the policies to include this in L.</p>	
<p>7:55 (5) BREAK</p>	
<p>8:00 (15) Endowment Conversation (Lindsey and Emma)</p> <p>Highlights and discussion:</p> <p>Met with the Invested Funds Committee (IFC) – 3 people; Views of the IFC members ranged from the feeling that the endowment is here to serve the church so don't pay interest back; or - pay back with enough interest so that we pay back enough money to reach to the level that it would have been as if we didn't take out the money. Left the meeting without a finite decision. Lindsey reached out to the treasurer at UUA. His response via email suggested 5% interest. Lindsey consulted their personal financial advisor, after discussion, suggested 4% so thoughts in the room were that our original 4.5% suggestion seems on target.</p> <p>Lindsey will send the response from the UUA Treasurer, along with our choice of the 4.5% interest rate. This is not a vote at this time.</p>	
<p>8:15 (30) Budget discussion (Rev Allison)</p> <p>Rev. Allison brought two version to the Board to get feedback on. The majority of the conversation was around the need and want to bring all staff members in line with the UUA's versions of fair compensation. The Board was in favor of Budget Version 2 which had a slightly higher salary increase for Rev Allison. While reviewing the budget in detail, an error in an excel formula was found showing that there was \$2000 more available than previously thought. This money was distributed into various budget lines in front of the board, and the Board approved that version to be brought to the Congregation for approval at the annual meeting.</p>	

<p>8:45 (5) CWG-WWS – Chris Clanin recognition</p> <p>Highlights and discussion:</p> <p>The Children’s Winter Garden with White Wing preschool is recognizing Chris Clanin for her leadership for 30 years. Preschool is part of us and part of the church so would it be good to give her recognition for her service and that would come from our Board discretionary fund.</p> <p>Motion to provide funds, not to exceed our line item of our discretionary fund of \$299 dollars. Cecile motioned, Victoria 2nd, all in favor.</p>	
<p>8:50 (20) Annual meeting prep</p> <p>Reminder: Budget, (Building?), & Brownies – May 19th, 11:30</p> <p>Highlights and discussion:</p> <p>Sadie is requesting that the budgeted funds for childcare expenses during the annual meeting be taken from the Board discretionary line.</p> <p>Burns motioned to accept this request, Paul 2nd, one abstention (Karen because it’s her child providing care).</p> <p>Lindsey will set up a tech-walkthrough session in May. We went over the high level process and where help will be needed. Robin and Paul volunteered to be the check in people with Victoria as back up.</p>	
<p>9:10 (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>9:15 Closing Words (Rev Allison)</p>	

Addendums:

Addendum 1: 2024.05 Minister’s Report

Minister's Report to the Board of Trustees

Rev. Allison Palm

UU Church of Nashua, NH

May 8, 2024

Covering April 10-May 8, 2024

Worship highlights from this month:

- I have led the first two sessions of my Summer Worship Workshop. We have a smaller group than usual, simply because of the number of services we needed to cover this time around.
- We will be switching to using our own themes next year (rather than going with Soul Matters). We are looking forward to brainstorming themes on May 23 and trying this out.

Faith Formation highlights:

- OWL for 4th-6th graders is continuing through the spring.
- Sadie hosted a successful 7th-12th grade OWL training here on the first weekend of May. 13 folks got trained, including three from our congregation.
- We had 4 UU Nashua folks come to the NAIC book group for the first session, which I led. There are 2 more sessions that will be led by other NAIC members.
- Held a Intro to UU Nashua session for 6 newcomers on April 29.

We had another successful set of Circle Dinners and Kids Movie Night on April 13, with 27 adults and about 10 kids. We are planning to do Circle Dinners again starting in September, using the same format.

We held a session called "NH Politics 101" on May 14, led and organized by Paige Beauchemin, with support from Erin. There was a great panel and awesome attendance – about 30 people, with a mix of folks from the congregation and from the larger community.

The Racial Justice Working Group met on April 30 and made some plans for next year. We talked about organizing the congregation to do GOTV work in the fall, and perhaps making it into an interfaith effort.

We partnered with the Nashua Historical Society on an afternoon of cemetery tours with re-enactors at 18 of the gravesites, and two tour loops. I attended the second tour and was so impressed! There were a ton of people and lots of folks commented that they hope this kind of thing might happen again. It was great to have folks appreciating our cemetery and hearing about the history.

We had two memorial services in the last month, with another coming up in mid-May. There has been a lot of loss this spring.

Our GA delegates met earlier this week and are making plans for a open conversation for whoever wishes to talk/share opinions about the Article II changes. They are also planning to lead a service in August reflecting on GA.

I am continuing to move forward with conversations with Temple Beth Abraham about using their space for July and August. Ericka and I are meeting with their Kitchen person to talk about whether and how much we can have beverages/food. Right now, renting some kind of commercial/mill space seems like it is going to be the option for the fall.

Our architects presented to the Nashua Historic District Commission on April 22. There were a lot of questions and a long discussion, with the conclusion that we needed to make some changes and come back next month. Dennis and Caroline worked hard to come up with changes in materials that we think will satisfy the Commission and we will be going back on May 20 for them to consider the new drawings. Because of this and delays with mechanical drawings, our timeline to start construction has been pushed back by at least a few weeks, with the beginning of July being our likely start date. The BOV is planning to offer an update at the May 19 “Budget, Building & Brownies” meeting.

The Overnight Warming Station in our Dining Room has ended. We ended a couple day early because of the plumbing issues. After trying this out, I don’t think it is something we have the capacity to take on in the future, unless it is a very different set up. It was too much of a burden on our staff and volunteers. I am glad we tried it and were able to offer our space this time around, even if it doesn’t seem like something that would work as a yearly thing.

Ericka, Chris and I have interviewed one Sexton candidate. We are hoping to interview at least two more people before making a decision.

Coming up in the next month:

- Budget, Building & Brownies on May 19 at 11:30
- New Member Sunday and Annual Meeting on June 2
- End of Year Party after church on June 9

Professional Development/Collegial Connection

- Attended weekly meetings with Nashua clergy
- Attended NNE UUMA Retreat, including an excellent workshop on systems theory led by Rev. Jake Morrill
- Attended Greater Boston Area Lead Ministers group, including conversation about structuring time
- Planning for a “Blessing It All” Book Launch on June 15 (hosted at UU Nashua – yes you are definitely invited!)

- Attended “What’s Working in RE” conversation with religious educators and ministers from around Northern New England, along with Sadie. It was really valuable for the two of us to reflect some on what feels like it is working well here.

Community/Social Justice Activities

- Participated in GSOP Clergy Caucus planning call, and co-facilitated Clergy Caucus Meeting
- Attended GSOP Nashua Chapter meeting
- Attended NHCC Hiring Committee meeting
- Attended Nashua Re-Code Week conversation
- Met with two staff from GSOP for a conversation about GOTV work in the fall.
- Attended NAIC monthly meeting

Children’s Winter Garden with White Wing School

- School year is winding down. Outdoor Day and Graduation are coming up in a couple weeks, followed by 2 weeks of camp.
- The Preschool Board is hosting their annual Ice Cream Social for families on May 15.

Minister’s Schedule

- I will be away at a Worship Retreat/Learning week next week, May 13-17. Sadie is attending as well and we are looking forward to bringing back what we learn.
- My Sunday off is May 26. I will away that weekend participating in Ben Atherton-Zeman’s installation

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 is about \$125,000. This is enough for more than 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 the 105% /\$1000 over threshold for this 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

0. *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