

## December 2023 Board of Trustees Meeting Packet

<https://us02web.zoom.us/j/89722686555>

Meeting ID: 897 2268 6555 passcode: love

One tap mobile +13017158592,,89722686555# US (Germantown)

### ***Covenant of First Parish Brewster UU Board of Trustees***

“Entrusted by the congregation, we recognize that ours is a sacred duty and we will bring our highest selves to all work on their behalf. We promise to arrive on time, come prepared, speak gently and respectfully with each other, and allow everyone time to speak. We will operate by majority vote, trying whenever possible to work toward consensus and support a decision once it has been made.

We pledge to use one-on-one communication to express concerns or resolve conflicts with each other. When communicating with the congregation and community at large, the Board speaks with one voice. Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist congregation.”

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DLRE’s Report (will send separately)

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Financial Reports

**FPBUU Board of Trustees Meeting Agenda  
December 19, 2023, 6:30 PM Hybrid/Zoom Meeting**

Welcome Board, Staff and Visitors [1 minute] - Jim

Chalice Lighting & Opening Words [2 minutes] - Rev Kaaren

Focused Check-in [10 minutes] – Rev Kaaren

Read Board Covenant [1 minute] –

Written Consents of Board since last meeting [1 minute] – Jim:

11/28/24 re Endowment payment of Interim Minister moving expenses

Endowment Approval [5 minutes] – Jim:

\$9,900 for Dry Rot repair on Barn

Policies for Consideration by the Policy Committee [15 minutes] - Jim

Matters to be voted on at Annual Meeting

Policy Committee review of changes in By-Laws

Flag pole for Pride flag [5 minutes] - Jim (Email in Packet from Linda Bailey-Davies)

Minister Housing Taskforce & Strategic Planning Committee update [5 minutes] - Jim

Personnel Committee liaison report [15 minutes] - Gail

Treasurer's Presentation [10 minutes] - Karen

Consent Agenda [5 minutes] – Jim: Minister's Report; Lifespan Religious Education Director's Report, Administration and Finance Director's Report, President's Report, Treasurer's Report; Minutes, Endowment Board Report

Transition & Goals [20 Minutes] – Rev Kaaren

Common Read [20 minutes] – Twinks

Check out [5 minutes] – Jim

Adjourn

## FPBUU Board of Trustees Meeting Minutes

November 21, 2023, 6:30 P.M. Hybrid Zoom Meeting, Winslow House

**Present:** Jim Lieb (Board President) Gail Webb (President Elect), Karen Witting, (Treasurer), John Kielb, Leslie Rennie-Hill, Liz Cable, Carol Yerby. Diane Willcox

Staff Present: Rev. Kaaren Anderson, Twinks Hastings

Visitors: Elenita Muniz

**1. Welcome Board, Staff and Visitors**

**2. Chalice Lighting, Reading: Reverend Kaaren *When Giving is All We Have***

**3. Focused Check-In**

**4. Read Board Covenant - Jim**

**5. Policy Committee Approvals - Jim** An update on the "pet" policy was amended to include a provision that the Board be able to grant a waiver to Policy 4.1 only after consulting with affected staff and volunteers.

**RESOLVED**, that FPBUU's policy #4.1 dealing with "Animals on FPBUU Property" be amended as included in the Packet for the meeting of the Board of Trustees on November 21, 2023.

**VOTE:** unanimous, motion passed.

**6. Endowment Approvals - Jim** Endowment Board postponed their meeting this month so there is no report to be given. The Board is anticipating an approval from the Endowment Board to pay the Minister's moving expenses.

**7. UUA Consultant Barry Finklestein** to be engaged to provide training for stewards and leaders of the Capital campaign and Stewardship drive as was done last year. FPB's Strategic Planning Committee will also be receiving some initial long range planning advice from Barry Finkelstein. Jim asked the Board to approve the requested consulting rate estimated to be between \$3700- \$5200 for 28 - 40 hours. (\$130/hr)

**RESOLVED**, that the agreement for consulting services to be provided to First Parish Brewster by Barry Finkelstein, presented to the Board of Trustees on November 21, 2023, is hereby approved, the services to be paid from First Parish's Capital Campaign fund.

**VOTE:** Six in favor one abstention, motion passed.

**7. Personnel Committee Report - Gail** The Personnel Committee has been working on a time study of the work of the Administration and Finance Director. It has been challenging to establish the number of work hours needed to complete the work of this position due to a number of daily interruptions experienced. The study is ongoing. The Chair of the Committee, Tavia Ossola, requested input from the Board as to what areas the PC should be addressing going forward. Jim asked Board members to come to the next meeting with input for the Personnel Committee.

**8. Committee EXPO Report- Gail** Suggestions were received for future EXPOS; featuring one or two Committees each Sunday, Committee testimonials from the pulpit during services, an outdoor EXPO early in the Fall, and so on. Otherwise, the event was well received and more connections were made between the Congregation and the volunteers who actively work in groups to live out the values and mission of the church.

**9. Stewardship Committee Report- Diane** The Committee is very pleased that Barry Finklestein is again going to provide training. Consideration of having an all-church dinner to kick off the stewardship drive. Face-to-face canvassing is most effective. February will be Stewardship Month, a testimonial will be given on each Sunday in February. Covenant Groups will be asked to provide beverages and food for each of the February Stewardship Sundays. Training dates are currently being discussed. Stewardship is a highly motivated as a result of last year's successful drive and the number of creative ideas being worked on. Karen asked Diane to 1) tell the SC about the possibility of using the hall at the Baptist Church, and 2) to make sure that people who were not canvassed last year are at the top of the canvassing list for the coming year.

**10. Treasurer's Presentation- Karen** Karen is concerned that transitioning to online QuickBooks is not going well. Several key problems have come to light that require immediate attention. Karen is anxious about not having accurate figures in order to generate reports that Finance Committee can be confident in.

The process of applying for 501c3 is ongoing, Karen to be identified as the Fiduciary and that the application be signed by the President of the Board of the Trustees. Motion made and seconded, motion passed unanimously.

Jim requested that the Personnel Committee research and compare health insurance benefits and costs with the plans offered by the UUA. Karen passed out an informative flow chart illustrating income sources and where each income stream is allocated to different accounts. Everyone agreed that the financial visual was MOST helpful..Diane asked the

difference between the Minister's Discretionary Fund and the HEED fund. Karen is working on expanded definitions, explanations of each budget category.

Liz asked for 3-5 bullet ideas for her to be able to use in a *Board Blast*.

**11. Consent Agenda** - Motion made and seconded to accept the Consent agenda, motion passed unanimously. As an addendum to her monthly report, Twinks asked the Board to consult with her directly when there are any concerns about the youth and adult curriculum and programming. She believes there is a lack of knowledge about the scope and nature of the work she has done in the past.

**12. Transition and Goals** - Rev. Kaaren Her observations include that we are struggling with balancing the budget and asked that we consider what assets we have that can be ramped up. Examples from other churches included sponsoring rock concerts, managing a preschool, including the pros and cons of each. She has interacted with FPB committees and individuals and decided to present the following ideas for raising money. She is advocating for everyone to consider initiatives that earn larger amounts of money that is in proportion to the amount of effort that volunteers put toward the project. Increase the hours at the Thrift Store, \$25,000 additional income estimated. Renting individual homes owned by FPB congregants.

Building a Tree House which could be rented out as a spiritual retreat. Rev Kaaren has presented her ideas to a small group of FPB leaders who are doing further research on each idea. The goal is to generate funds to address the ongoing structural budget deficit and to think outside the box in order to generate larger amounts of money. On December 10th she is going to present these proposals to the Congregation to generate interest and hopefully support.

**13. Common Read** - Twinks Article II discussion continuation. Wrote list of values in a brainstorming exercise. Discussed those values that are evident at FPB. No more sources, just inspirations.

**Meeting Moved to Executive Session at 8:10 P.M.- Topic: Personnel**

Executive Session concluded and meeting adjourned at 9:15 P.M.

Minutes prepared by Gail Webb, Substitute Clerk

## PRESIDENT'S REPORT

An update on the Minister Housing Task Force. I will be presenting to the Board names of proposed members to the Task Force. We have people interested in 3 of the 4 working groups:

- 1) converting either the Winslow House or Barn to housing,
- 2) acquiring off-site housing, and
- 3) providing a loan for part of the funds for a minister to buy their own housing.

As to the 4<sup>th</sup>, building housing on our property, there seems to be a feeling that is a longer term project, something which could not be accomplished in time to address the needs of our next settled minister, and that it should be one of the focuses of the Strategic Planning Committee which we are forming.

Regarding a Strategic Planning Committee, I will also be presenting to the Board names of proposed members for that Committee. It was the intention when proposed that the Committee prepare a 3-year revolving strategic plan, to be reviewed at the end of each year and then extended out a year (for a new 3 -year period), with adjustments in the plan based on what has been accomplished and what may have changed in the view of what needs to be accomplished.

After getting input in January from both the consultant we are using for some of our financial matters, Barry Finkelstein, and members of the Committee, a Charge to the Committee should be developed, to be approved by the Board, setting forth how they will proceed. We will also need to address the term of Committee members (if any), since this will be an ongoing committee. Please EMAIL ME (and copy the Board) with any thoughts any of you may have about both a Charge and how terms of Committee members should be dealt with.

Rev. Kaaren Anderson  
Board Report  
December 2023

### Staff

At the staff meeting this month we conducted the SWOT analysis. It was an insightful exercise with the staff. Their participation helps me garner better insight into their experience and while there are similarities to the leadership of the congregation, there are still some fault lines I want to continue to observe and hold. More on that in the future.

### Worship

Worship continues to be robust, lively and thriving. I'm looking forward to participating/leading three Christmas Eve services and the opportunity to dive into the work with Kaeza and Twinks. What a team!

### Transition Team and Board

As mentioned in November, we are having Barry Finkelstein join us for training with stewardship, and next steps with strategic planning and long range financial plan, in January. December with this has been a bit of a break.

### Congregation

This last weekend, we had a wonderful kick off of 4 new ideas to shore up our budget deficit in the long term. About 45 people came to listen after the service to the pitch for: retreat treehouses, parishioner vacation homes, rental opportunities and building on the thrifts stores profitability. I was a little worried folks might think the treehouse idea crazy but low and behold they didn't. Prior to the meeting, we had already conducted some of the preliminary work and identified leaders. After the service, we broke into 4 small groups, and each leader picked up another 10 volunteers or so. Very exciting. The atmosphere and energy was palatable, and I'm grateful to the congregation for diving in to this with enthusiasm and passion. I'd also like to thank Celine and Karena for working on a proposal to best increase income with the thrift store. I'll share more on this at the board meeting.

### Committees

I continue to work with the Financial Futures team, Membership, Endowment (when needed), Stewardship, Personnel and help launch, support and lead this new financial opportunities effort. I had a great meeting with the social justice leadership to think through a new social justice structure that would highlight ground up participation and garner larger support and participation from the congregation. It's a first step toward change. The meeting proved fruitful and engaging.

### Pastoral Care

The news of the arraignment of Fred Walters and the subsequent work with the UU Trauma team, has as one parishioner said to me- "I bet this is testing your mettle." That it has. I'm grateful to the trauma team as they offered sound advice and counsel as to best inform and hold the congregation in this ongoing saga of sorts. I've supported 6 people individually and am in contact with the family as well. Originally we thought we'd need the trauma team to come support us after the news, but only 4 people signed up to talk through the issue. I've connected with all 4 individually and feel confident we aren't in need of their services imminently, though perhaps we'll need their help once the trial is over. They remain aware of the situation and offer their help whenever we deem it necessary again.

Respectfully submitted, Rev. Kaaren Anderson

## Report from Administration and Finance Director – December 2023

### Financial Highlights & Pledges (see the Treasurer's report for more info)

- For FY23-24, we have received, as of 11/13/23, 180 pledge units for a total of \$424,065. Although our budget number for pledge payments is \$428,013, the Stewardship goal is \$441,250 to account for a 3% loss of pledges.

### Property Management

- There have been two unplanned expenses that I and the Building Maintenance Committee request be to expense from the capital expense fund. The total is \$1,603.50, and you find the details on the cover of the monthly financial reports. The other option is to expense them to the property maintenance line, but this could cause us to run over budget.
- Dave will be putting salt buckets and shovels at all the buildings on campus as well as snow markers in the parking lots in preparation from the winter weather to come.
- In preparation of the potential winter weather, we have a link at the top of our website pages called *Severe Weather Procedure*. It outlines what to expect in the case of severe weather and services or events are cancelled. If the weather seems like it might be dangerous for congregants to get to worship on Sunday morning, then the following procedure is followed. On Friday, the Minister will alert staff (AFD, DLRE, MD) of the possibility of canceling the worship on Sunday so they can in turn alert their staff, volunteers, etc. to the possibility. This also allows time for the AFD to handle the admin side of canceling worship if that should happen. No later than 12pm (noon) on Saturday, the Minister will consult with the Board President and check in about the weather. They will make the call no later than 5 pm on Saturday evening, at that point letting all key staff know (AFD, MD, DLRE) and staff will get the word to any other staff they supervise volunteers, families, choir etc. At that point the AFD will send out the e-blast, put notice on the website, and alert radio stations. If worship is canceled, or if the office is closed (should it be a weekday), all other programming is also canceled that day. On weekdays, we would close the campus (cancel all programming) if the Nauset Schools are closed.

### Administry

- Our migration to QuickBooks Online is complete, and I want to thank Karen Witting for all her work and support on this project. I am still working on a few challenges with this new software, but the advantages greatly outweigh the challenges.
- Our interim bookkeeper is settling into the position and is grateful for this opportunity. Although there are a few more tasks to train her on, she has been consistently able to apply what she has learned so far.
- I am still working to pull all the financial details needed for the 501c3 application.
- Staff had a great holiday dinner together this month and holiday bonuses as budgeted have been added to the December 15<sup>th</sup> payroll. The staff has expressed their gratitude.

### **Sustainability, Professional Development and Serving the Larger Community**

- As part of my role as Vice President of the Association of UU Administrators, I attended a meeting for UU Professional Associations and am look forward to working with is diverse group of religious professionals. One of my other roles is working to develop continuing education offerings for our members and other religious professionals. I feel my work with the AUUA is a great way to support the larger UU movement, and I am grateful to have the opportunity.

Kind regards, Karena Stroh, Administration and Finance Director



In FY 22-23 (last fiscal year) the Thrift Store's budgeted income was \$95,000 and the actual income was nearly \$113,000. For FY 23-24 (current year) the budgeted income is \$102,000 and based on the actual income as of 12/13/23, we project end of year totals at \$115,000.

### **Suggestions to increase Thrift Store Revenue**

- **open an additional day (Sunday or Monday)**
- **add an extra hour per day.**

If we open an additional day per week and add an extra hour per day throughout the year, we can expect to earn an additional

- \$11,500 from 45 additional days (Sunday or Monday) at an estimated \$255 per day
- \$13,500 from one extra hour per day (an extra 270 hours) at an estimated \$50 per day

Based on these projections, we estimate an additional income of \$25,000 per year.

### **Proposals for Increasing Revenue from the Thrift Store**

#### **#1. Move Celine, Thrift Store Manager to 35 hrs/week**

A. year-round adds \$8,500 to salary/retirement/taxes or

B. only April-October adds \$4,500 to salary, retirement/taxes

- This covers extended hours only on days already opened. This would allow Celine as Thrift Store Manager to keep the store open longer and perhaps with additional volunteers, we may even be able to stay open past 4pm. The current 30 hrs per week limits Celine's ability to increase the store revenue.
- Celine is often the only coverage for when volunteers are on vacation or can't make it for their shift.

Potential Revenue for A (year-round) \$12,500

Proposed Expense for A (year-round) \$8,500

**Net Additional Revenue Projected: \$4,000**

Potential Revenue for B (April-October) \$7,500

Proposed Expense for B (April-October) \$4,500

**Net Additional Revenue Projected: \$3,000**

#### **#2. Adding additional staff at \$20/hr to cover Mondays**

A. year-round \$6,700 added to salary/taxes or

B. only April -October (31 weeks) \$3,300 added to salary/taxes

- This new position would be supervised by Celine but work independently with volunteers on additional day (Sunday or Monday).
- We need at least two volunteers for an additional day as well as paid staff.

Potential Revenue for A (year-round) \$12,500

Proposed Expense for A (year-round) \$6,700

**Net Additional Revenue Projected: \$5,800**

Potential Revenue for B (April-October) \$7,500

Proposed Expense for B (April-October) \$3,300

**Net Additional Revenue Projected: \$4,200**

#### **#3. A Combination of #1 and #2 above**

Potential Revenue for A (year-round) \$25,000

Proposed Expense for A (year-round) \$15,200

**Net Additional Revenue Projected: \$9,800**

Potential Revenue for B (April-October) \$15,000

Proposed Expense for B (April-October) \$7,800

**Net Additional Revenue Projected: \$7,200**

#### #4. Extending hours with volunteers only

##### The Positives

- Does not increase the cost to the operating budget.
- This past Sunday during a financial presentation by Rev. Kaaren, 8 people volunteered to help out in the Thrift Store, which is hopeful.

##### The Risks

- Although volunteers have been and will continue to be essential to the success of the Thrift Store, it is hard to ensure that volunteers will be consistently available throughout the year. In the summer requires at least two people working the store. Working a shift alone during the summer can be very stressful and contributes to theft because we don't have enough "eyes" on the store.
- In contrast to other volunteer roles, volunteering at the Thrift Store necessitates physical capability and consistent availability. While other volunteer positions may tolerate occasional absences without significant impact, the Thrift Store's operational continuity relies heavily on dependable coverage to ensure the store remains open. This is especially true for our store because we don't have a lot of backup volunteers. Most of our volunteers are retired and travel extensively making this option unpredictable and uncertain. At the end of the day, the Thrift Store is a business, and if we have days when we just close when we are supposed to be open we will most likely accumulate bad reviews online and unhappy customers.
- Volunteers able to cover Sundays or Mondays would need to be self-sufficient and confident with operations (fixing trouble with the credit card machine, problems with the internet, changing register tape, answering questions etc.)

**\*Potential Revenue for A (year-round) \$25,000**

**\*Potential Revenue for B (April-October) \$15,000**

\* Although we believe these revenue projections are possible, there is much more risk and challenge with this option.

#### **Recommendation from Thrift Store Manager and Administration and Finance Director**

After reviewing the numbers and discussing various options, we believe that the church's best option is to increase Celine's hours to 35 hrs/week and hire a Thrift Store Assistant that allows us to both open an additional day and extend operating hours. Initially, we suggest making this change starting in April 2024 through October. In September, we would evaluate the success of this approach and consider the possibility of more extended hours and additional day operations throughout the year if deemed advantageous.

This recommendation would effectively be adding the equivalent of two extra operational days per week and add net \$7,200 in revenue for the initial trial period (April-October).

With these staffing changes and a robust and dedicated pool of volunteers, we believe we can build on the foundational success of the last couple years. The revenue numbers are moderate projections based on limited volunteers. With more people willing to volunteer at the Thrift Store it is quite possible we can surpass these projections with even greater success in years to come.

In Faith,

Celine Crook, Thrift Store Manager

Karena Stroh, Administration and Finance Director

**jimliebma@gmail.com**

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**From:** LINDA J BAILEY- DAVIES <rainbowcoach@comcast.net>  
**Sent:** Tuesday, December 12, 2023 12:43 PM  
**To:** Jim Lieb  
**Subject:** Flagpole

Hi Jim,

The Welcoming Congregation Committee would like the board to authorize the committee purchasing and installing a flagpole on the church grounds. We want to fly the Pride flag. We have tried to do this on the church but it doesn't stay. Building and maintenance does not recommend that we try this again.

We had requested permission from the board some years ago and it was granted but we can't find the minutes of that so thought it would be easier to request it again.

The flagpole installer has a 20% sale off if we purchase it by the end of the month. There will be room for other flags to be put on it also. This does not need town approval since it is under 25 feet.

Thanks for your prompt consideration.

Linda Bailey-Davies  
Co-chair Welcoming Congregation Committee

**FPB Board of Trustees November Email Vote**

**Email Vote 11/28/2023 to Approve hiring of Office Assistant**

RESOLVED, that the authorization by FPB's Endowment Committee to pay from Endowment Funds the \$2,964.19 of costs incurred by Rev Kaaren in moving from Florida & Rochester to Brewster is hereby approved.

Vote unanimous

# **Financial Reports - October 2023**

## **Reconciled**

Submitted by Karena Stroh, Admin & Finance Director

### Table of Contents

P&L Budget vs. Actual Summary

**% of budget should typically be at 33%**

### **Points of Interest**

**Total Income** is at 42% of budget

Total Pledge Payments received 40% of budget

Offertory is at 42% of budget

Thrift Store Income is at 51% of budget

**Total Expenses** are at 32% of budget

## **Capital Expense Fund**

	<b>Actual</b>	<b>Planned</b>
<b>Balance 7/1/2023</b>	<b>15,199.29</b>	<b>15,199.29</b>
Steeple	-2,057.42	-2,057.42
Pew Change	-3,000.00	-3,000.00
BMC Special Projects	-4,245.00	-4,391.87
Deposit for PH door repair	-457.50	
Sanctuary Carpet repair	-1146.00	
<b>Balance 11/6/2023</b>	<b>4,293.37</b>	<b>5,750.00</b>

## **Sustainability Fund**

	<b>Actual</b>	<b>Planned</b>
<b>Balance 7/1/2023</b>	<b>129,596.70</b>	<b>129,596.70</b>
Unexpected elevator repair	-4,995.00	-4,995.00
Additional Fridge in WH	-500.00	-500.00
Funds to Balance the Budget		-58,000.00
<b>Balance 10/31/2023</b>	<b>124,101.70</b>	<b>66,101.70</b>

**First Parish Brewster**  
**FY24 P&L Budget vs. Actuals Summary**  
 July - October, 2023

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
<b>Fundraising</b>	66,855.74	139,500.00	-72,644.26	47.93%
<b>Investment, Interest, Misc</b>	3,467.88	7,550.00	-4,082.12	45.93%
<b>Offertory</b>	8,469.53	20,000.00	-11,530.47	42.35%
<b>Pledges</b>	175,546.73	438,013.00	-262,466.27	40.08%
<b>Rental</b>	2,061.00	8,000.00	-5,939.00	25.76%
<b>Total Revenue</b>	<b>\$ 256,400.88</b>	<b>\$ 613,063.00</b>	<b>-\$ 356,662.12</b>	<b>41.82%</b>
<b>Gross Profit</b>	<b>\$ 256,400.88</b>	<b>\$ 613,063.00</b>	<b>-\$ 356,662.12</b>	<b>41.82%</b>
<b>Expenditures</b>				
<b>Administrative</b>	4,806.74	19,200.00	-14,393.26	25.04%
<b>BldgGrounds</b>	37,204.49	88,827.00	-51,622.51	41.88%
<b>Committees</b>	914.73	4,260.00	-3,345.27	21.47%
<b>Lifespan Religious Education</b>	1,606.85	6,150.00	-4,543.15	26.13%
<b>Mortgage Loan Payments</b>	2,462.44	7,200.00	-4,737.56	34.20%
<b>Music</b>	1,193.95	5,600.00	-4,406.05	21.32%
<b>Staff</b>	161,876.61	524,273.00	-362,396.39	30.88%
<b>UUA/NER Dues</b>	3,336.00	10,000.00	-6,664.00	33.36%
<b>Worship</b>	2,197.08	5,500.00	-3,302.92	39.95%
<b>Total Expenditures</b>	<b>\$ 215,598.89</b>	<b>\$ 671,010.00</b>	<b>-\$ 455,411.11</b>	<b>32.13%</b>
<b>Net Operating Revenue</b>	<b>\$ 40,801.99</b>	<b>-\$ 57,947.00</b>	<b>\$ 98,748.99</b>	<b>-70.41%</b>
<b>Net Revenue</b>	<b>\$ 40,801.99</b>	<b>-\$ 57,947.00</b>	<b>\$ 98,748.99</b>	<b>-70.41%</b>

Tuesday, Dec 12, 2023 06:58:30 AM GMT-8 - Accrual Basis