

Unitarian Universalist Church of Urbana Champaign
309 W Green Street, Urbana, Illinois

Board of Trustees Business Meeting Minutes
September 28, 2021 (6:30-8:30 pm)
via Zoom

In attendance: Penné Beckett, Jody Hanger, Becky Densmore, David Gross, Jennifer Ellis, Brian McDermott, Lan Richart, Jerry Frye, Rev. Karen Bush, Chris Hannauer (arrived for budget, excess reserves discussion)

Meeting called to order at 6:32pm

Chalice Lighting/Ministerial Offering - Rev. Karen Bush (Rev. KB) spoke about the importance and meaningfulness of lighting the chalice - symbol of everything beautiful and good in the world as well as suffering, symbol that our church is needed in our community, nation, and world. BOT shared through Zoom chat what we love about UUCUC. Rev. Bush blessed the Board's intentions.

The agenda for the evening was finalized with no changes.

Consent Agenda

- The Board received reports from the Consulting Minister, the Associate Minister of Congregational Life, the Director of Congregational Administration, the Consulting Director of Religious Exploration and Engagement, and the Coordinator of Religious Exploration and Engagement.
- The Board received the approved minutes from the 7/27/21 BOT Business Meeting from Jody Hanger
- The Board received minutes from the 8/24/21 BOT Business Meeting from Jody Hanger

- Densmore asked for feedback on the new format of the staff reports.
 - McDermott indicated that the upcoming tasks don't need to be only what relates to the strategic plan - feel free to expand the priorities in that section.
 - Frye liked the concise and streamlined format. Densmore noted that only the supervising individuals submitted a report, the activities of the other employees are incorporated.
 - McDermott was curious about "extra curricular activities" noted previously on church grounds - would like an update.
 - Rev. KB noted a little angst among staff members: will people forget ALL that we do? Is it reported anywhere else? Staff wants the Board to know that they are working hard.
 - Richart commented that he was less interested in a task list; more about how we communicate with each other about issues that need to be addressed - how can the BOT be supportive?
 - Beckett loves the format.
 - Ellis - was the new format initiated by Brian Franklin? Densmore took BOT's desire about how to support staff and talked with Brian, also Kathleen Holden and Personnel Committee
 - Ellis misses hearing their own words and some of the details.

Consent agenda was accepted unanimously without revision.

ADMINISTRATIVE REVIEW/UPDATE

- Consulting Minister Update for September - Rev. Karen Bush
 - There will be an outdoor Fellowship Time every week as long as possible - there was such a joy in being together in-person.
 - Was an oversight not to also do Zoom fellowship and no reason not to make that option available in the future.
 - Frye indicated that he heard from one online participant who was disappointed that there wasn't a Zoom hour. Some people just can't come to an in-person gathering.

- Densmore - the Zoom participants average 6-8 a week - small but dedicated group
 - Completely possible to do both - Rev. Sally will make decision
- Oral Report on Monthly Financials for August 2021 - Lan Richart
 - Resource: [A Layperson's Guide to Understanding UUCUC Finances](#)
 - [Summary Report AUGUST](#)
 - [AUGUST Financials.xlsx](#)
 - We are 17% through the church fiscal year
 - There was a big influx from pledge income - about \$57,000. Not unusual this time of year.
 - Expenses were down - about \$40,000 total, so we had a net income of almost \$18,000.
 - The mortgage paydown received \$12,000 between July and August and then another \$5,000 on September 1.
 - McDermott noted that the August numbers included adjustments on Consulting Minister, etc. even though they weren't officially approved yet. Richart thought it would be more helpful and accurate to present this way.
 - McDermott wondered if thank you notes for mortgage paydown donations were being sent. Densmore working with Mona Shannon from Generosity Committee to get them done
 - Ellis noted that her dad asked her about the McMahan fund donation he made some time ago - where is the donation recorded? Also never received thank you note.
 - Richart says that it is kept in the trust fund which don't show up on his reports. Per Frye and Richart - McMahan funds are transferred from the trust fund for a specific purpose and that is when they show up on treasurer reports. McMahan fund expenditures are tracked on a separate spreadsheet.
 - Densmore confirmed that thank you was sent to Englands for their additional contribution. thank you notes.
 - Ellis asked if trust fund income is blind to the board? There is an accounting of trust funds and balances from the Financial Secretary in the Annual Report. The Trust Fund committee meets and determines amount to be transferred into the general budget. McDermott acknowledged that there is no consistent way to let the Board know.
 - Ellis noted that some line items that are being considered for cuts to fund consulting minister position could be replenished with McMahan funds. Would like a way for the BOT to know the big picture.
 - Densmore will reach out to Kathy Vance (Financial Secretary) for clarification on the trust fund process. Will also find out who has and is updating the McMahan fund expenditure report.

OLD BUSINESS

- **Action/Discussion:** Review and Allocate RE Salaries

MOTION: Based upon the budgetary impacts related to staff and staffing, the BoT accepts the personnel budget recommendations as outlined in the recommended budgetary changes spreadsheet and requests the Treasurer to make the noted expense line item changes.

Resource: [Recommended Budgetary Changes](#)

Gross moved to accept the motion as written; McDermott seconded.

Per Densmore, Brian Franklin worked in partnership with Densmore and Personnel on the numbers and the numbers reflect Brian's comments on the spreadsheet.

Motion to make the recommended budgetary changes carried unanimously.

- **Discussion:** Emily McKown Faithify Campaign Follow Up
 - Richart will work with Brian Franklin to write eNews article about details of Emily’s fund so that people can start contributing
 - there were some tax questions resolved with the help of the church’s accountant (Roxanne) and Brian Franklin
 - for tax reasons, donations will not be tax deductible
 - money can be given through the campaign as a scholarship to Emily
 - the campaign will be set up to pay the exact amount of her tuition and fees and no more so that there are no residual funds
 - it may be possible to pay tuition directly to the school
- **Action:** IJTF Amendment

MOTION: The Board of Trustees approves the following updates and changes to its 2019 Resolution authorizing the Immigration Justice Task Force to provide temporary hospitality to immigrants seeking emergency refuge.

BE IT THEREFORE RESOLVED THAT the Board of Trustees of the Unitarian Universalist Church of Urbana Champaign approves the request by the Immigration Justice Task Force to ~~work with Three Spinners to provide temporary hospitality and emergency refuge to undocumented individuals, refugees, asylum seekers and unaccompanied minors in Champaign County that do not have orders of deportation or outstanding judicial warrants for their arrest, subject to the following:~~ carry out its hospitality and emergency refuge program for immigrants who have not committed violent crimes and are eligible for asylum (or those petitioning for and extension in their application period) who feel threatened when ICE is in town. Such hospitality/emergency refuge would generally not be for more than five consecutive days and would be subject to the following:

1. The Immigration Justice Task Force coordinates the use of space with our Minister, interim Religious Education Director and Facilities Coordinator; and other staff to provide hospitality and emergency refuge with the minimum disruption possible to UUCUC staff, members and friends, and other building users.
2. The proposal is brought to the congregation as soon as is practicable for a vote at a special meeting held in accordance with church bylaws.
3. Any proposal that would require more than temporary hospitality and emergency refuge would need to be brought back to the Board of Trustees for reconsideration and support, and then voted on by the congregation.

Note: The proposed changes simply replace the greyed out text with the motion approved by the congregation at its June 2020 congregational meeting and add the words “who have not committed violent crimes.” These changes were proposed to accommodate immigrants who may have judicial warrants or orders of deportation for non-violent offenses, such as missing a court date or overstaying their visa and have been presented to the congregation for comment by means of three informational meetings. During those meetings no objections were raised.

Background from Richart

- No issues or objections regarding these changes were brought up in informational sessions held for congregation.
- Change to language was necessary because
 - Three Spinners dissolved
 - Sometimes warrants and judicial orders are issued to people who are not criminals or a violent threat.
 - It now reads more like the motion passed by the congregation in June 2021 at the annual meeting.

Frye moved to accept the motion as written; Beckett seconded

Ellis provided friendly amendment change language including particular staff positions at the church to “staff and church leadership.”

Vote was unanimous; Motion to adopt the amended and revised language of the 2019 Resolution Authorizing the Immigration Justice Task Force to Provide Temporary Hospitality to Immigrants Seeking Emergency Refuge was accepted.

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NEW BUSINESS:

- **Discussion:** LTD Taxable Income Issue - Lan Richart and Becky Densmore

Resource: As part of our UUA Benefit Recommendations, we expect congregations to pay the LTD premiums for their eligible staff (scheduled to work at least 750 hours/year), which means they are pre-tax to the employee. How, then, can the congregation ensure that any benefit later received by the employee is tax-free? Fortunately, there's a simple workaround - adding the cost of the premium to the employee's paycheck as what's called "imputed" income. This can be done through payroll throughout the year or once on the W-2 at the end of each year. Either way, just make sure that the total of all premiums paid during the calendar year appears on the employee's W-2 so that the employee pays taxes on that amount.

- There are three employees affected (Brian Franklin, Rev. Sally Fritsche, and Rev. Florence Caplow). Franklin and Fritsche's are more easily fixed.
- Rev. Caplow has four years of premiums that weren't taxed, so if she were to go on LTD, there would be a big tax burden for her. We don't want that to happen.
- The church could amend her previous W2s and then it could be that her possible future LTD benefits would not be taxed.
 - Many people at church are working and researching the issue - it will be back on the agenda when there is more information.

- **Discussion:** Health Insurance Increase Impacts to Staff Follow Up - Becky Densmore

Resource: [Spreadsheet Analysis of Financial Impact](#)

- Health insurance premiums increased by 10% this year. Has there been a negative effect for our staff? Sally is affected, but because her hours increased to ¾ time, the church is paying more of her premium.
- Brian Franklin feels that the increase is not detrimental for him because the insurance coverage is really good.

- **Action/Discussion:** Excess Reserves and Possible Budget Modifications - Chris Hannauer, Chair, Finance Committee

Resource: [FY 22 Possible Budget Modifications](#)

DRAFT MOTION: (Based upon the Finance Committee's recommendation of proposed budget reductions, the BoT approves the proposed cuts as outlined in Column F and respectfully requests the Treasurer to adjust the budget according to Column E. *(Motion tabled until October business meeting)*)

- the addition of Rev. Bush has added \$6000 to the budget - Hannauer went through the budget passed by the congregation and looked at line items that seemed to have flexibility and relatively large allocations. He and Densmore chose the option presented after discussing.
 - Frye - appreciative of work done, but he is reluctant to cut those Social Justice programs that are heart and soul of church
 - Richart - in principle good to have balanced budget, have we communicated with committee involved to cut them further? We are almost 25% thru the year - have to be careful about what we cut
 - Hannauer - excess reserves under the new policy is over \$30,000. The Finance Committee feels strongly that the money should be held and not spent if at all possible because we don't know what is coming next - the reserves include the \$79,000 of PPP loan.
 - McDermott - have we talked about where the other \$40,000K went?
 - Hannauer - we may have started in a hole - before PPP the church may have been deeper in the hole - Frye agreed.
 - Ellis - Is there any way to compare what we've had in excess reserves in past years? Hannauer - we changed policy because it was so variable from year to year, so very hard to compare.
 - Frye - It is fiscally responsible and conservative to sit on the money at this time. Who knows what is coming?
 - Ellis - McMahon fund might be able to be used to fill some of the proposed cuts and then not have to cut the social justice budget lines. McMahon fund could possibly be used for leadership training and RE programs. Bensmore - give them money from different stream.
 - Frye, Richart, Densmore and Hannauer will take a deeper dive and bring the issue back to the table in October. They will contact the stakeholders as part of this.
 - Gross - balanced budget always desirable but \$6,000 is not a huge amount of money - a small deficit would be ok

The decision on possible budget adjustments was tabled until the October BOT Business Meeting.

- **Action/Discussion:** [2021 - 2022 Board Covenant](#)

MOTION: The BoT hereby affirms its commitment to the UU Principles and hereby adopts the Board Covenant to guide how we will be in relationship with each other on behalf of our congregation.

Resource: [2020 - 2021 BoT Covenant](#)

Frye made motion to accept as written; McDermott seconded. Vote was unanimous; the motion to adopt the 2021-2022 Board Covenant carried.

- **Action/Discussion:** Staff Covid Vaccination Policy

DRAFT Motion: Based upon the guidance and recommendation of the Personnel Committee, the BoT approves the Covid Vaccination Policy and directs immediate execution upon the BoT majority approval. ***Vote tabled until October business meeting.***

The policy arrived at the last moment and the Board did not have a chance to review it carefully before this meeting. ***The Board tabled a vote on this policy until the October business meeting.***

Ellis - Is it in line with what others are doing or just within our group? Per Densmore, the policy was reviewed and discussed with the COVID Task Force. Rev. Bush noted that there is no direction from the UUA being shared right now.

- **Discussion:** Committee Council

Resource: [Fall Meeting Agenda](#)

Resource: [Committee Council Minutes - 9.18.21](#)

- Beckett - it was an absolutely fantastic meeting - everyone prepared, there was representation from every group - only 2 didn't have leaders there.
- Beckett will work with Brian Franklin to send out a recording of the meeting to share with congregation via eNews. Ellis agreed that it might be a good communication tool - might generate interest in participation.
- Densmore - got a lot of comments about energy and positivity.
- All participants agreed to another meeting in February or March.

GRATITUDE PRACTICE

- Card Shower Recipients: Cindy Loui, Pam Richart (decided at October study session)

- **ACTION ITEMS:**

- Review New
 - Hanger will send Densmore BOT comments about new staff report format (DONE)
 - Densmore will follow up with Tim and Brian F. about "extra curricular" activities happening on church grounds (DONE)
 - Densmore will follow up with Mona Shannon to make sure recent mortgage pay-down donors are sent thank-you notes
 - Densmore will reach out to Kathy Vance (Financial Secretary) about McMahon trust fund donation and trust fund process in general
 - Densmore will investigate the location of McMahon fund expense spreadsheet - she may have the letter sent to Walt McMahon last year about how funds were spent
 - Richart will coordinate an eNews article with Brian Franklin about Emily McKown's Faithify campaign (DONE)
 - Frye and Densmore will work with Richart and Chris Hannauer on the revising budget numbers to accommodate Rev. Karen Bush's salary - will contact stakeholders if necessary (DONE)
 - Beckett will work with Brian Franklin to send out video of Committee Council meeting
 - Densmore will reach out to COSM (Jenny Hunt) about attending the November study session to look at Mediation Committee
- Review Old
 - Ellis to write enews article about liaisons and how best to communicate with BOT (drafted)
 - Hanger to establish database/spreadsheet containing Board motions, working with Brian Franklin (goal to work on this month)
- Review Ongoing/In Progress
 - All Board members will write card shower cards
 - Jody will send out the addresses for card shower recipients
 - Work with COSM to conduct a study session together in the fall, and address the issue of the Mediation Committee by end of year. (Densmore will try to schedule for November study session)
 - Personnel committee also requests a study session in early fall, to collaboratively plan for staffing in future between Chief of Staff, Board and Personnel Committee (Scheduled for 10.12 Study Session) (DONE)
 - Exit interview process review; wisdom gained from recent ones?

- FUTURE DATES:
 - a) Study Session with COSM - resolving plans for Mediation Committee
 - b) 10.12.2 [Study session](#) with Personnel Committee for planning future staffing needs

Meeting adjourned at 8:47pm.