

**Unitarian Universalist Church of Berkeley
Board of Trustees Meeting Agenda
Wednesday, October 1, 2025**

Via Zoom: <https://zoom.us/j/91070175965?pwd=d2FUcWZCQjYzVEF2MFZabWJQQVRrUT09>

7:15 1. CALL TO ORDER & OPENING RITUALS

- a. Chalice reading & lighting – Lisa Maynard
- b. Board Covenant reading- Michael DeWitt
- c. Land Acknowledgement Statement –Helen Toy
- d. Widening the Circle Statement – Beth Jerde

7:20 2. CONSENT AGENDA – Items may be approved in one motion unless a Board member requests an item be removed for question or placement under discussion/action

- a. Approve agenda
- b. Approve September 2025 Board Meeting minutes
- c. Accept monthly Treasurer's report
- d. Accept Operations Director's report
- e. Accept monthly Freestone Oversight Committee report

7:25 3. MINISTER'S REPORT

7:35 4. ANNOUNCEMENTS/LISTENING

- a. Board or staff announcements, Board Listening Presence
- b. Congregants who wish to speak to the Board on agenda items or other matters.

7:45 5. INFORMATION/DISCUSSION/ACTION ITEMS - Break @ 8:30 PM, if needed

- a. Freestone
- b. Finance Information from Treasurer Part 1: Financial Reports, Church Finances, and the Budget Process (Lisa Maynard)
- c. 5-year Project Budget
- d. Capital Campaign Next Steps -
- e. Safety Committee
- f. Governance Manual
- g. Human Resources Committee
- h. Beacon Article Ideas - November Beacon article (due 10/15)- Carla McCasland

8:50 6. BOARD COMMITTEE MEMBER/LIAISON REPORTS

9:05 7. CLOSING COMMENTS

9:10 8. ADJOURNMENT

Aspirational Covenant of the UUCB Board of Trustees

Approved September 2019, updated April 2025

We as the UUCB Board of Trustees agree:

- To stay committed to connection even when we disagree;
- To recognize the fullness of our power, and the many responsibilities that power entails;
- To listen actively to each other and the congregation, and to seek out opportunities to do so;
- To be caring, respectful, present and open-minded;
- To work together to make the changes the congregation needs, as we keep the best interests of the congregation above our own and to live into our mission;
- To support and trust each other in our work;
- To remember the goal of our work is to build a thriving, loving congregation;
- To be unafraid in the face of hard decisions, to be unafraid of making mistakes, knowing that we will learn from them if we do, and to be unafraid of challenging our preconceived notions and updating our previously-held beliefs; and
- To come to decisions we all feel we can support while recognizing diverse views.

Land Acknowledgement Statement

As we begin, we want to acknowledge that this church occupies land in Huchiun, the unceded territory of the Chochenyo-speaking Ohlone people. We understand that we continue to benefit from the seizure and occupation of this land. We acknowledge and embrace our responsibility to take restorative action. We affirm that this is deeply felt and commit our congregation to be in right relationship with Indigenous communities, aligning in solidarity, supporting Indigenous projects, and caring properly for the land.

Widening the Circle Vision Statement

We, the trustees of UUCB, commit ourselves to championing racial justice embodying anti-racist practices, and confronting and dismantling white supremacy culture and all forms of oppression (including but not limited to racism, sexism, ableism, homophobia, transphobia, classism, ageism, xenophobia and religious oppression (including anti-Semitism and Islamophobia) in everything we do.

Mission Statement of the Unitarian Universalist Church of Berkeley

The mission of the Unitarian Universalist Church of Berkeley is to create loving community, inspire spiritual growth, and encourage lives of integrity, joy and service.

Vision Statement of the Unitarian Universalist Church of Berkeley

The Unitarian Universalist Church of Berkeley is a welcoming and vibrant congregation. We joyously support spiritual development guided by individual faith, reason, and conscience. We are committed to serving one another, the church community, the community at large, and the global community. We foster a spirit of generosity and trust that encourages care for our church home and affirms diversity and relationships consistent with Unitarian Universalist principles.

Unitarian Universalist Church of Berkeley Board of Trustees Meeting
Wednesday, September 10, 2025
Meeting Conducted via Zoom Video Conference

Minutes – Draft

ATTENDEES

Voting members: Michael DeWitt, Kay Fairwell, Kristen Jensen, Beth Jerde, Carla McCasland, David Rosales, Pier Sun Ho, Helen Tinsley-Jones, Helen Toy

Ex officio members: Janae Heard, Rev. Marcus Liefert, Selene Fabiano (Secretary), Lisa Maynard (Treasurer)

Visitors: Victoria Bowen, Tricia Boyle, Alan Davis, Anne Greenwood, Lynn Hammond, Albert Kueffner, Susan Lankford, Anita Mermel, Dwight Merrill, Bob Moore, Lonnie Mosely, Larry Nagel, Denise & Harold Ogren, Tom Tripp, Asha Weber, Dave Wemmer, Win Williams, Lucinda Young

A quorum being present, the meeting was called to order by Kay Fairwell, president, at 7:16p.m. Michael DeWitt did the chalice lighting and reading, Helen Toy read the Board covenant, Beth Jerde read the land acknowledgement, and Selene Fabiano read the Widening the Circle Vision Statement.

CONSENT AGENDA

A motion for the following (M Pier /S_Helen Toy_) passed unanimously:

- Approve agenda
- Approve August 2025 Board Meeting minutes
- Accept monthly Operation Director's report

MINISTER'S REPORT

During its first meeting of this church year, the Committee on Ministry (COM) began discussion with Rev. Marcus regarding his annual evaluation. The COM will send a draft of this evaluation to the board to be used with during the board's process of evaluating the minister. We will need some board members to participate in this evaluation. Some of the members of the Committee on Ministry will be changing in order to continue to bring in new people and ideas; at the October board meeting, Rev. Marcus would like recommendations from the board for potential new COM members. The Kensington Fire Department finished the repairs on the lower parking lot and it is open for parking once again. Peter has gotten input from all involved parties regarding the playfield and is working on getting quotes. Rainer, the new Facilities Assistant, is off work due to a family medical crisis. As a result, some of Peter's projects will take longer than expected. Event hosts will continue to set up for events. The fall theology class, "A House for

Hope" began this week. Over 30 people enrolled in the class, including many newer congregants. Rev. Marcus attended an event with interfaith leaders, other UU ministers, and a leader with the Apache Stronghold who has been involved in a fight to keep sacred space at the Oak Flats in Arizona from becoming a copper mine.

ANNOUNCEMENTS/LISTENING

Board or Staff Announcements: Treasurer Lisa Maynard reported that she didn't provide a treasurer's report this month and that Janae's monthly Operation Director's report covered a lot of what would be included in the Treasurer's report. Lisa will provide financial reports at the October Board meeting and would like to engage the Board in a discussion about church finances at that meeting.

Congregants who wish to speak to the Board:

Lonnie Moseley expressed concern regarding the fact that there is no longer a Facilities Assistant at UUCB on Sunday mornings to help with table set up, given that a lot of our members are older. She suggested that the church hire a teenager for a few hours to help with this. Rev. Marcus responded by thanking Lonnie for her comments and letting her know that the young adult child care workers have been helping with these tasks on Sunday morning before the children arrive.

Lynn Hammond: Many people attended the 1st meeting of the House for Hope theology class, including many younger folks. She expressed excitement for the diverse group and to be among people who are asking big questions.

Anne Greenwood: The 3rd Sunday of September is Partner Church Thanksgiving. She received a message from the minister of our partner church that included copies of documents that were sent in 1923 acknowledging money UUCB sent we sent after their bell was melted during the Austro-Hungarian war. Anne will display these items at the Partner Church table this month.

DISCUSSION/ACTION ITEMS:

a. Welcome New Members – Pier extended a warm welcome to the 16 new members who joined UUCB between March-August 2025. Four of these new members came to tonight's meeting. Tricia Boyle, and Denise and Harold Ogren were able to stay long enough to introduce themselves.

b. Freestone

On August 6th, the Board received an offer from Dwight Merrill to purchase Freestone Lots 1 and 2. The Board asked the Freestone Oversight Committee (FOC) to review the offer and make a recommendation to the board. The FOC provided a Majority Report (from FOC members Susan Lankford, Larry Nagel, Beth Pollard, and Tom Tripp). The Majority Report recommended the board reject the offer while acknowledging the Merrill's generosity and commitment. The Minority Report (from FOC members Bob Moore and Dave Wemmer) recommended the board accept the offer. Copies of the Merrill offer, the FOC Majority Report,

and the FOC Minority Report can be found on the UUCB website in the board packet for the 9/10/25 meeting: <https://uucb.org/members/governance/board-of-trustees/board-meeting-agendas/#1072-1729-september-2025>

Dwight Merrill, Bob Moore, and Dave Wemmer provided a summary of the purchase offer and the FOC Minority Report. An offer by Dwight and Gloria Merrill to purchase lots 1 and 2 for \$130,000 was submitted to the Board on August 6th. The offer also included the promise of the following additional financial donations: 1. From the Merrills - \$20,000 after closing, for access road improvements; 2. From Bob Moore - \$60,000 to assist with Freestone repairs. At tonight's meeting, Dwight Merrill informed the Board that he and his wife would pledge to contribute an additional \$40,000 for Freestone repairs, that would be paid in January 2026. They noted that the conditions in the offer included replacing the milestone dates outlined in resolution 22-1, and amended in April 2025 to "reasonable time" to complete the work. They stated that the second milestone, per the amended resolution, would only give them 6 months to get the building permit and a year to complete the Phase 1 repairs. They believe that timeline would be too tight as there are many aspects of those tasks over which they don't have control (e.g timeline of county permitting office and structural engineer's schedule). The FC would like relief from those firm deadlines. They believe that as long as they are working diligently towards the goals, they should have the leeway to complete the work in the time it takes.

Tom Tripp summarized the FOC's Majority Report. He reviewed the purpose of the FOC and reviewed several of the key aspects of the March 2023 Freestone Resolution 22-1. He noted that Resolution 22-1 provided very clearly defined financial goals, timelines, and other parameters. After receiving a request from the Board for review and recommendation of the 8/6 purchase offer for Freestone Lots 1 and 2, the FOC met for an extensive discussion. The group did not come to a consensus regarding their recommendations so they agreed to submit both a Majority Report (reflecting the views of 4 FOC members) and a Minority Report (reflecting the views of 2 FOC members). The Majority Report recommended that the board reject the offer because of its significant conflicts with Resolution 22-1 and the April 2025 amendment of the resolution. Resolution 22-1 was the result of year-long process led by Rev. Michelle Collins and involved the Freestone Committee and many members of the congregation. As outlined in the Majority Report, the conditions of the purchase offer go beyond conditions in a typical purchase offer and conflict with Resolution 22-1 in the following ways:

1. Per the offer, "the sale is intended to supersede and replace Resolution 22-1"
2. Eliminates the clearly defined timelines and replaces it with "reasonable timelines."
3. Prevents the board from selling Freestone before 2035, without a congregational vote.
4. Whereas Resolution 22-1 required that all work on the Freestone Dome be done by licensed engineers and contractors, the letter accompanying the purchase offer stated that some of the rehab for the dome can be "covered by funds already in the Freestone Fund, sweat equity, and other donations."
5. Would eliminate the Freestone Oversight Committee.

Tom also noted that the estimates for the Phase 1 repair costs are 3 years old, have likely increased over time, no new estimates have been provided, and funds for legal review will also be needed.

Questions/Comments from the Board

Q: Will there be a consortium of owners for Lots 1 and 2? Who are the contributors?

A (Bob Moore and Dave Wemmer): There is no consortium. If the purchase offer is accepted, the Dwight Merrill Trust would take title and be the owner of lots 1 and 2. There are currently two primary donors: 1. Dwight Merrill Trust -\$190,000; and 2. Bob Moore - \$60,000.

Bob Moore stated that the intention of the purchase order was only to supersede the timelines in Resolution 22-1, not to eliminate role of the FOC and the requirement that licensed contractors be used

Q: The language in the offer says it is “intended to supersede and replace Resolution 22-1”; however, we just heard that the condition was only intended to supersede the timelines from the Resolution. Can you clarify?

A (Bob Moore): The intention was only to replace the timelines from the Resolution not all the other requirements.

Q: Is there an updated itemized budget regarding the cost of the repairs? Is there a development plan for fundraising (e.g. targeted donors and financial goals)?

A: (Dave Wemmer): No. For cost estimates, we can look at inflation. There is also some deflation in lumber costs. Our focus is on getting Freestone open and generating revenue. We believe the \$250K is more than enough to do that. We will be doing marketing as UUCB has a lot of new members and we want to bring them into the enterprise.

Q: Currently UUCB pays 12k per year for Freestone expenses (insurance, utilities, etc.). Over 10 years, that would be \$120,000. What is Freestone’s plan for paying those expenses?

A (Dave): The church has been helping us out with some interim help. It would be Freestone’s responsibility to pay for those expenses for Lot 4; however, if lots 1 & 2 are sold, the new owner would take care of the expenses for those lots.

Q: What is Freestone zoned for? How will it generate income?

A (Dave Wemmer): Agricultural (e.g. running cattle, cut lumber) and residential uses. The dome is a 3bedroom/2 bath home and can be used as a single-family residence. We have also acquired a permit to operate an Air B&B/ VRBO for short-term vacation rentals, which is a potential

revenue source. Freestone is not a “retreat center” in the sense of being a place that we can rent out to large groups. For rentals, occupancy is limited to 6 people based on the septic system. The 6-person occupancy limits don’t apply for uses for which we do not collect rent, so small church groups/families could use the property. Zoning limits us to having 3 special events (i.e. an event for more than 30 people) every 2 years.

Q: What is the intention for how lots 1 and 2 will be used? Will they lie fallow?

A (Bob Moore): Yes. There aren’t any other options because there isn’t any water.

Q: New information has come to light in this meeting regarding the offer. The offer has been increased and we have learned that certain stipulations that were noted as concerns in the Majority Report were not supposed to be in the verbiage. Will you be sending a new written offer that can be reviewed by the FOC?

A (Dave Wemmer and Dwight Merrill): Yes. The hope was that there would be some engagement and negotiations after Dwight submitted the offer.

Comment: The FOC majority report raised a lot of valid concerns. The timelines in Resolution 22-1 didn’t come out of nowhere; they were based on discussions during about repair timeframes and costs during the process that led to 22-1. Concern about replacing defined timelines with the term “reasonable timelines” which means different things to different people. I believe the FC is trying to do their best and trying to move the process forward.

Comment: There should be some flexibility on the milestone timelines. We have \$250K on the table which will allow us to meet the first milestone.

Q: One of the main arguments for keeping Freestone open is so the church can continue to have a retreat center. Are you’re saying it’s not a retreat center?

A (Dave Wemmer) It’s not a regional retreat center like Spirit Rock which does programs and events for large groups. The goal is for Freestone to be used as it was in the past, i.e. for small group ministry and for families.

Comments/Questions from Non-Board Members

Resolution 22-1 gave a very specific timeline for resolving what will happen with Freestone. This specific timeline was very important to many people who participated and was the result of many discussions during a year-long process. All of that specificity has been removed in the conditions of the offer. If we accepted the proposed offer, it could take 10 more years for resolution. Having no control over when the issue of Freestone will be resolved is concerning. The conditions of this offer require modifying the resolution. The board cannot modify the resolution; Only the congregation has the authority to do that.

Most real estate deals have a closing period of 30-90 days. I suggest there be a negotiation process. The Freestone Committee and FOC should meet and come up with another proposal.

We had lengthy meetings prior to the vote on Resolution 22-1. We spent 30 minutes at the final vote to talk about deadlines. Some of the original proposals were loose as to when certain tasks would be accomplished. Many of us were only persuaded to vote “yes” when very strict milestones were included. I’m concerned that only a small group of people will benefit from Freestone if it continues.

The purchase feels very generous. I think it makes sense to enter into negotiations.

We have \$250k on the table. The Freestone Committee has worked so hard to achieve this milestone. Things have come up that are outside of the FC’s control and I think it’s reasonable to adjust timelines. Many people over the years have benefitted from Freestone and it has incredible potential. I think we can bring that back.

Freestone is in a county that has 9 federally-recognized tribes. We could put out word to the indigenous community so they could participate in the construction of the Air BnB. This would be a way to meet our land acknowledgement obligations.

Kay Fairwell invited everyone who didn’t have a chance to comment to send their comments to her and/or the board.

c. Capital Campaign

Kay Crider, consultant with Stewardship for Us, just completed a “Next Steps” weekend with UUCB. She reviewed a lot of information about UUCB, put out a survey, spent the weekend meeting with many of us, and then provided a presentation on Sunday. She shared norms of how this process usually looks in many churches, as well as specific data she gathered re our question. Next step question: Do we want to pursue a capital campaign and if so, who can we identify to put together information re possible projects and gather information from the whole congregation? It would be up to the board to select chair or co-chairs and charge them with taking that up.

The board decided to wait until the October meeting to make a decision about possible next steps regarding a Capital Campaign, in order to have more time to think about it.

d. Safety Committee

Helen Tinsley-Jones reported that she and Kay Fairwell acquired additional information from other organizations regarding their safety policies. They would like to build a committee to help them process all this information and are asking for recommendations for people to join us. If you’re interested or have recommendations, please contact Kay or Helen.

e. Accepting financial donations from parents of Good Earth students

Rev. Marcus reported there is a possibility that one or more parents of Good Earth students will offer to make a directed donation for improvement of the play field and/or school building. No specific offer has come in yet, so no action by the board is needed at this time, but it would be good to be prepared should we receive such an offer.

Discussion

UUCB has a gift acceptance policy but it would be good to have a process for accepting offers. If Good Earth parents do offer a gift, Lisa Maynard agreed to be one of the people to review the offer.

It would be good to review the gift policy and the rental agreement with the school. Do we have access to those documents? Lisa Maynard has a copy of a gift policy that was approved in 2016 but it is not on the UUCB website. Lisa will ask Beth Pollard to see if there is a more recent policy. Janae has a copy of the current lease agreement with Good Earth and she will share it with the board.

Q: The previous school tenant used to do some of the work on the playfield on their own. Since we're trying to move away from directed gifts, could we ask the Good Earth parents to make the improvements on their own?

A (Marcus): As the landlord, we wouldn't want them to make improvements on their own; we would want it to be part of a negotiated process. The directed gift would be from a directed donor fund and must be given to a non-profit.

f. Human Resources Committee

Reverend Marcus reminded the board that interim ED Sharon Dolan had recommended the board establish a Human Resources Committee. This advisory board committee would establish personnel policies, review the employee manual, and provide an annual review of compensation including comparing to UUA compensation guidelines with UUCB staff compensation. The committee could meet on an as-needed basis. This item will be added to the October board meeting agenda.

g. Governance Manual

The Governance Manual task force is continuing to meet and reaching out to key individuals. They are making steady progress and will eventually have a proposal on which they will want feedback. Send any questions and suggestions to David Rosales.

h. Intern Minister

Rev. Marcus shared that UUCB will have an intern minister again. Liesl Dees, a Starr King student, will start in a part-time role (5 hours/week) this fall and then begin as a full-time paid intern in December. Her salary will be paid by endowment funds designated for training (i.e. the Morgan Fund and the Spatz Fund.) Rev. Marcus is forming an internship committee. Board approval is not needed but Rev. Marcus wanted to be sure that there were no concerns or objections from the Board.

Board members expressed pride that UUCB is a teaching church and that many former interns have made significant contributions within the UU community.

i. Beacon Article Ideas - October Beacon article

Michael DeWitt's article didn't get published in the September Beacon. He will submit his article for the October Beacon. Carla McCasland will write the article for the November Beacon (due 10/15).

BOARD COMMITTEE MEMBER/LIAISON REPORTS

Social Justice Council – The entire congregation is invited to the Carnival and potluck on 9/14.

Chalice Circles – Sign-ups will begin this weekend. There will be a Chalice Circle presentation after service on 9/14. Some folks have expressed interested in attending a Chalice Circle via Zoom; however, there are currently no Chalice Circle facilitators for that

Family Ministry – K-1 OWL classes start this weekend. The Coming-of-Age program will begin on 9/26. There are 9 youth interested in the Coming-of-Age program; each youth will have a mentor. Intern Minister Liesl Dees will work with Family Ministry for 5 hours/week this fall. There are 19 potential children for RE, and there is a struggle to get enough adult RE volunteers. The Dungeons and Dragon group will begin and will be led by Rota Maynard. The Middle School RE students (MUGs) will volunteer once a month in the kitchen and are looking for other volunteer opportunities in the community. The youth group meets one Saturday a month. The parent discussion group started again in September. Church du Soleil will be held on the Fall Equinox (9/21).

Appreciation Committee – Carla has been busy writing thank you notes and would like to get more people to join her on the 3rd Thursday each month to help write thank you notes. If you know people who deserve board appreciation, please send their names to Carla.

CLOSING COMMENTS

Kay expressed appreciation for everyone who being patient with one another as we

ADJOURNMENT

The meeting adjourned at 9:13PM.

Respectfully submitted,

Selene Fabiano, Secretary

September 28, 2025

To: UUCB Board of Trustees
From: Lisa Maynard, Treasurer

RE: Treasurer's Report for October 1 Meeting

During our October and November Board meetings, I hope to spend some time presenting and answering questions about our UUCB finances. This month, I'll focus on our operating budget, with some references to the areas of our activities that are not supported by our operating budget.

Attached are two reports from our new Quickbooks accounting system.

- 1) The Budget vs. Actuals report shows this fiscal year's revenue and expenses through 9/27/2025, as compared to our entire budgeted revenue and expenses for FY 2025-26. After I get more familiar with Quickbooks, I hope to provide the Budget vs. Actuals report in a more readable and understandable format. As you look over this report, please make note of your questions or concerns, so that we can discuss them on Wednesday. (When you look at the "% of Budget" column, it will help to note that the report covers almost 25% of the fiscal year.)
- 2) The Balance Sheet shows in summary our assets and liabilities as of 8/31/2025, with just a few notes. We will discuss this topic more at our November meeting, and I will present a Balance Sheet in its expanded (non-summary) version.

We are still working through some corrections in our books for FY 2024-25; I hope that we will be able to close the books in October, so that I can provide a final 24-25 yearend report before the November meeting.

Mechanics Bank balances as of 7/28/25:

Checking \$38,517.15
Savings \$126,421.58

Attachments:

BudgetvsActuals-2025-07.01-2025-09.27 for BoT
UUCB_Balance Sheet Summary as of 2025.08.31

Unitarian Universalist Church of Berkeley

Budget vs. Actuals through 9/27/2025

July 2025 - June 2026

			TOTAL	
		ACTUAL	BUDGET	% OF BUDGET
Income				
3995.50 Beginning Balance - Facilities		0		
3995.80 Beginning Balance		0		
4000 Pledge Income	259,723	555,000	47.00 %	
4020.90 Plate collections	6,478	25,000	26.00 %	
4025.40 Special Offering Collections	2,085			
4030.40 Good Neighbor collections	1,546	20,000	8.00 %	
4040.40 Other unpledged contributions - Other	112			
4040.90 Other unpledged contributions - Development	2,954	27,500	11.00 %	
4140.40 Other Program Income	20	2,000	1.00 %	
4150.50 Craft Cottage Rental	9,600	37,000	26.00 %	
4160.50 Lexington Lodge	11,020	31,400	35.00 %	
4200 Fundraising	4,023	25,000	16.00 %	
4300.50 Community Use-Space Rental (999)	19,015	150,000	13.00 %	
4369.50 Campus Rental-All Schools	89,937	362,300	25.00 %	
4810.40 Sales - Book Table	297			
4900.80 Interest Income	1,472	12,000	12.00 %	
4930.80 Investment G / (L) - Schwab	-224			
4933.80 Income from Trusts - Calkins		1,500		
Total Income	\$408,056	\$1,248,700	33.00 %	
GROSS PROFIT	\$408,056	\$1,248,700	33.00 %	
Expenses				
6000 Salary & Wages	143,807	694,584	21.00 %	
6020 Payroll Taxes	7,535	43,096	17.00 %	
6030 Employee Benefits - Health	5,111	36,496	14.00 %	
6035.10 Employee Benefits-Life/Disabil-Ministry	594	2,500	24.00 %	
6040 Employee Benefits-Retirement	9,304	53,536	17.00 %	
7000.60 Insurance - Shared	17,301	61,631	28.00 %	
7005.60 Worker's Comp Insurance	692	7,500	9.00 %	
7010.80 Accounting Services	8,360	28,000	30.00 %	
7020 Consultants/Contractors	1,200	8,800	14.00 %	
7027 Guest Musicians/Ministers/Artists	3,696	6,850	54.00 %	
7030 Supplies, Printing, Postage	2,137	10,200	21.00 %	
7050.60 Equipment leases	1,499	5,500	27.00 %	
7080 Phones, Computers, Software	4,168	16,000	26.00 %	
7090.60 Advertising and PR	131	3,000	4.00 %	
7094.60 Online Resources	286	1,500	19.00 %	
7110 Professional Development	3,222	21,191	15.00 %	
7115.40 GA Delegate & Leadership - Other	1,514	3,000	50.00 %	
7120.60 Staff & Volunteer Appreciation		1,200		
7140.80 Bank Fees	694	3,800	18.00 %	
7150 Hiring Expenses	47			
7155.80 Payroll Processing Fees	921	7,500	12.00 %	

Unitarian Universalist Church of Berkeley

Budget vs. Actuals through 9/27/2025

July 2025 - June 2026

	ACTUAL	BUDGET	TOTAL % OF BUDGET
7160.60 UUA Annual Program Dues	10,000	40,000	25.00 %
7250.90 Capital Campaign - Exp	1,500		
8000 Facilities			
8000.50 Building & Grounds Supplies	1,313	10,000	13.00 %
8010.50 Building & Grounds Maintenance	5,181	34,000	15.00 %
8015.50 Building Maint Reserve Projects - Ladd G (310)	11,275		
8016.50 Building Maint Reserve Projects - Freestone (120)	2,800		
8025.40 Kitchen Supplies / Hospitality	487	10,000	5.00 %
8030.50 Electricity	49	500	10.00 %
8040.50 Gas	2,681	12,000	22.00 %
8050.50 Garbage	3,302	7,500	44.00 %
8060.50 Water	3,820	14,000	27.00 %
8070.50 Fire Monitoring System	2,410	11,500	21.00 %
Total 8000 Facilities	33,317	99,500	33.00 %
9040.40 Other Program Committee Exps	1,132	14,730	8.00 %
9050.40 Donations to Non-Profit Orgs		34,500	
Total Expenses	\$258,170	\$1,204,614	21.00 %
NET OPERATING INCOME	\$149,887	\$44,086	340.00 %
Other Income			
5000 Restricted Activity	-221		
Total Other Income	\$ -221	\$0	0%
NET OTHER INCOME	\$ -221	\$0	0%
NET INCOME	\$149,666	\$44,086	339.00 %

Note

Actual column shows revenue and expenses July 1-September 27, 2025.

Budget column shows budget for all of FY 2025-26.

Balance Sheet Summary		
Unitarian Universalist Church of Berkeley		
As of August 31, 2025		
Distribution account	Total	Notes
Assets		
<u>Current Assets</u>		
Bank Accounts	2,839,053.37	includes bank checking & savings and investment accounts (including UUCEF)
Accounts Receivable		
Other Current Assets	378,645.92	includes prepaid expenses & notes receivable (MHF loan)
<u>Total for Current Assets</u>	<u>\$3,217,699.29</u>	
<u>Fixed Assets</u>	<u>3,218,007.50</u>	includes equipment, land, buildings & building improvements, less depreciation
Total for Assets	\$6,435,706.79	
Liabilities and Equity		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	1,439.40	
Credit Cards	6,109.02	
Other Current Liabilities	105,957.04	includes personnel-related costs payable, deposits for rentals/leases
<u>Total for Current Liabilities</u>	<u>\$113,505.46</u>	
<u>Total for Liabilities</u>	<u>\$113,505.46</u>	
<u>Equity</u>	<u>6,322,201.33</u>	includes restricted funds, net fixed assets, net income
Total for Liabilities and Equity	\$6,435,706.79	
Accrual Basis Sunday, September 28, 2025 12:34 AM GMTZ		

Operations Director's

Board Report

September 2025

- **New Members:**

- Amy Rose Deal
- Ken Geis
- Robin Harley

- **Average Attendance:** 223

- In Person: 189
- Online: 34

- **Finance**

- Kay Crider was here earlier this month, she met with staff and committees, which led to a productive and thought-provoking Capital Campaign weekend. She left us with some strategies and tools for moving forward with a capital campaign if we choose to do that.
- We had a very constructive meeting this month of our Finance staff, Accountant and Treasurer and are continuously working on updating methods and practices that will make QuickBooks a sustainable accounting system for UUCB. We plan to have a monthly meeting going forward to keep this process and communication going.
- Marcus and I met with Alan and Gail from the Good Earth School to kick off the discussion for renewing their lease, which expires in August 2026. They are interested in another long-term lease, at least 5 years. This was a preliminary discussion, and I plan to have meetings this month with pertinent staff on our pain points to be addressed in the next lease. Lisa and I have a meeting and will ask for input from the Finance committee as well.
- I have been working with Peter, Buildings and Grounds and the Finance Committee to finalize the 5 Year Capital Project Budget, which you should have as an attachment. If you have any questions, please feel free to ask or send me an email – Janae@uucb.org

- **Facilities**

- It was brought to our attention that there had been several cars parked along the curb at the front of the church on Sundays. Facilities painted the curb

and stenciled “Loading/Unloading Only” and “No Parking” along the front of the church to discourage parking there. Received feedback that this was effective and cars are no longer blocking the curb and entrance area.

- We have been working with Barry – our IT contractor – on quotes for replacing our Wi-Fi Meraki equipment. You will see in the 5-year Projects Budget that there is a line for Wi-Fi upgrades. Our current Wi-Fi equipment is reaching the end of its life and will need replaced when our Meraki licenses expire in 2026. If we buy the new hubs and equipment and own them outright, we will no longer need to renew the licenses after they expire in 2026, saving us money in the long run.
- A lighting designer is scheduled to come out October 2nd to look at the lighting in the Social Hall to give recommendations for how we can improve. Money for adding fixtures as well as a project for updating/upgrading the lighting controls are also listed on the 5 Year Project Budget.
- There have been many plumbing issues in the school building restrooms this month, the aging pipes are requiring more frequent repairs and maintenance.

- **HR**

- Rainier’s hours are still flexible as he works through his family’s medical difficulties. He is working when he can (approximately 10 hours/week), and we hope for a speedy resolution for his family. We are exploring other options for covering facilities assistant hours.

- **Other**

- David Rosales has been so generous with his time in helping me learn the Google universe, and we are starting to work on access, security, best practices, etc. We hope to set up a system where the UUCB staff and volunteers can easily collaborate, share information and documents and connect with each other. We are testing out how this could work with a few committees. Ideally every committee and group will have a drive or folder where information can be shared and collaborated on. UUCB Staff use Microsoft OneDrive for document storage and collaboration, but the licenses are expensive, so this would not be a sustainable system to add in volunteers. With Google, I hope to end up with a system that meets the needs of everyone and is cost effective for the organization.

Report from the Freestone Oversight Committee

Larry Nagel
UUCB Board of Trustees Meeting
October 1, 2025

The Freestone Oversight Committee (FOC)

- Beth Pollard (Co-chair and Board Rep)
- Tom Tripp (Co-chair)
- David Wemmer (Freestone Committee Rep)
- Bob Moore (Freestone Committee Rep)
- Susan Lankford (At Large rep)
- Larry Nagel (At Large rep)

The Board may choose to add more members as necessary

Background

- At the September 10, 2025 Board meeting, an offer from congregant Dwight Merrill to purchase Freestone Lots 1 and 2 was discussed in open session with the opportunity for congregants to ask questions and express opinions.
- The Board then adjourned to closed session and deliberated the issue, finally deciding to decline the offer.
- The reasons for declining are expressed in the following e-mail from Board President Kay Fairwell to Dwight Merrill.

Declination of Merrill Offer

Dear Dwight,

On behalf of the Board of Trustees of the Unitarian Universalist Church of Berkeley (UUCB), I write regarding your August 6th offer to purchase Freestone Lots 1 and 2.

After careful review, the Board must respectfully decline your offer. While we recognize your intention to fashion a financial package to meet the September 30, 2025, \$250,000 milestone, we find that the terms and conditions in the offer run contrary to the authority and direction of the congregation as established in Resolution No. 22-1.

Declination of Merrill Offer - cont

Resolution 22-1 sets forth specific terms and deadlines for the disposition of the Freestone property and, under our governance, those conditions can only be altered through a new vote of the congregation. Neither the Board nor any private agreement can unilaterally change those terms.

I'd like to further clarify to assist you in planning any next steps: the Board would not be able to consider any future offers that include conditions seeking to override or modify the existing conditions established by the congregation in Resolution 22-1. That authority lies solely with the congregation. We remain committed to honoring both the spirit and the letter of that resolution in all decisions concerning Lots 1 and 2.

Declination of Merrill Offer - cont

We realize what a significant financial commitment you are proposing to support Freestone and appreciate both your generosity in this instance, and your many contributions to UUCB. I hope you can understand our position.

Kay Fairwell

Work on Second Offer

- The FOC met on September 17, 2025 to discuss next steps.
- At this time, the FOC was informed that the Freestone Committee would be revising the offer to satisfy the Board's objections and would be resubmitting the revised offer.
- The revised offer was submitted to the FOC on September 22, 2025. The Freestone Committee asked for FOC inputs in anticipation of the Board requesting an opinion from the FOC as they did for the first offer.

The Second Offer Is Submitted to the Board

- FOC members offered suggested edits to the proposed offer for purposes of clarity and consistency with Resolution No. 22-1.
- After extensive discussions and revisions among FOC members, the Freestone Committee submitted a second offer to the Board of Trustees on September 27, 2025.
- The FOC is advising the Board that the offer sufficiently meets the September 30, 2025 milestone to raise \$250,000.
- The FOC further advises that we are not qualified to provide legal counsel on the offer.

The Second Offer Is Submitted to the Board

- The Board is expected to consider the offer at its October 1, 2025 meeting.
- It is the advice of the FOC that if the Board accepts the offer, the first milestone in Resolution 22-1 as amended will have been met.
- If Board action does not result in acceptance of the offer, the FOC advises that the first milestone will not have been met. The Board would need to determine next steps pursuant to Resolution 22-1, which calls for the Board to list the entire Freestone property for sale if any milestones are not met.

Construction Plans

- The Freestone Committee and the FOC are discussing how to proceed in regards to a structural retrofit solution. Being discussed is an original completed design versus a newer alternative of interest.
- The FOC will meet Monday, Sept. 29 to discuss the approach and related issues concerning the FOC's role.
- The FOC and Freestone Committee may need guidance from the Board about the FOC's responsibility and authority for oversight of Freestone design and construction issues going forward.

Freestone Resolution Milestones

Date	Milestone	Comments/Status
9/30/25	\$250,000 or more raised	Date extended at the 12/4/2024 BOT Meeting Date extended again at the 4/27/2025 Special Congregational meeting
3/30/26	Building permits for Phase 1	By 3/1/24: FOC to adjust list of improvements contained in each phase, where warranted. No permit required for road improvements.
3/30/27	Phase 1 repairs completed & approved with secured funds	
3/30/28	Phase 2 repairs completed & approved with secured funds	
FY 26-27	Ongoing net costs to congregation's operating funds incl. operations & mngt, insurance, tax assessments, legal fees, permits, maintenance, repairs, and improvement do not exceed \$10k/yr for 2 yrs in a row, starting in FY 25-26, w/out express BoT approval in consultation w/ FOC	

Freestone Oversight Committee Report

Discussion/Questions

OFFER TO PURCHASE REAL PROPERTY AND PROVIDE ADDITIONAL CASH FUNDING

THIS OFFER TO PURCHASE REAL ESTATE and PROVIDE ADDITIONAL CASH FUNDING (the "Offer") is made by:

DWIGHT MERRILL and GLORY MERRILL, TRUSTEES OF THE DWIGHT and GLORY MERRILL LIVING TRUST of 7357 Hotchkiss Ave, El Cerrito, CA 94530, USA (the "Buyer"), and **ROBERT MOORE**, of 1401 Vista Road, Kensington, CA 94530 (the "Donor"), PARTY OF THE FIRST PART

- TO -

UNITARIAN UNIVERSALIST CHURCH OF BERKELEY of 1 Lawson Rd, Kensington CA 94707 (the "Seller") PARTY OF THE SECOND PART

Background

Pursuant to that Congregational Vote of the Unitarian Universalist Church of Berkeley, titled **Resolution No. 22-1, amended 3/26/2023 and 4/27/2025, DWIGHT MERRILL and GLORY MERRILL, TRUSTEES OF THE DWIGHT and GLORY MERRILL LIVING TRUST**, hereby submit an offer to:

- a. Purchase vacant and undeveloped land identified as "Parcel One and Parcel Two" of that certain land located at 10639 and 10637 Barnett Valley Road, Sonoma County, California, presently owned by the Seller under the terms stated below. This offer is made for the purpose of funding repairs, modifications and improvements to the land, structures, utilities and access road thereto, now located on Parcel 4 of the above 10635 Barnett Valley Road, Sonoma County, California, as such said repairs, modifications and improvements have been described in that certain "**FREESTONE RETREAT DECISION REPORT**" dated April 8, 2022, and **Resolution No. 22-1 of the Unitarian Universalist Church of Berkeley, as amended 3/26/2023**.
- b. Provide \$250,000 prior to September 30, 2025 to meet the first milestone in congregational resolution 22-1 for the purpose of funding repairs, modifications and improvements to the land, structures and utilities now located on Parcel 4 of the above-described property in Sonoma County, California and access road thereto. This \$250,000 is made up of checks totaling \$150,000, in accordance with Sales Terms for Parcel 1 and 2" in Section 2 below and held until closing, and promissory notes totaling \$100,000, payable on or before January 30, 2026 in accordance with "Additional Cash Donations" in Section 3 below.

IN CONSIDERATION OF and as a condition of the Seller selling the Property and the Buyer purchasing the Property (collectively the "Parties") and other valuable consideration the receipt of which is hereby acknowledged, the Parties to this Offer to Purchase Real Estate agree as follows:

Real Property to be transferred to Buyer

1. The Property to be sold as part of this agreement is located at 10639 and 10637 Barnett Valley Road Sonoma County, California, further described as and referred to as "Parcel One and Parcel Two" of that certain land presently owned by the Unitarian Universalist Church of Berkeley per Parcel Map No 2087 dated October 1970 which include further details describing the land and is attached hereto.

Sales Terms for Parcel 1 and Parcel 2

2. The total purchase price of \$130,000.00 (the "Purchase Price") that is to be paid for Parcel 1 and Parcel 2 by the Buyer is payable as follows:

The payment accompanying this offer is \$130,000.00 paid to UUCB is to be delivered to UUCB on or before September 30, 2025. UUCB shall hold this check until time of closing of parcels sale. Upon closing this check shall be deposited in the Freestone Retreat account.

Additional Cash Donations

3. The following cash donations are given independent and separate from sale of Parcel One and Parcel Two.
 - a. Buyer shall deliver \$20,000 in cash to be credited to the Freestone Retreat account, on or before September 30, 2025, for disbursement for expenses incurred for the improvement to the access road for the purposes of improving safety of ingress and egress in conjunction with other owners with easement rights and responsibilities for same.
 - b. Buyer shall deliver to Seller a promissory note of Dwight and Glory Merrill in the amount of \$40,000. In addition Robert Moore shall deliver to Seller a promissory note in the amount of \$60,000. Each of said promissory notes shall be due and payable on January 30, 2026. Seller shall be entitled to inspection of documents to confirm ability to honor the foregoing promissory notes.
4. Seller shall hold the proceeds of the promissory notes in a separate account designated for repairs, improvements, modifications, and/or improvements Seller authorizes to be made on the land and structures on or associated with Parcel 4. These funds are to be spent after the parcel sale proceeds of \$130,000 and cash donation of \$20,000 have been spent. Should the Freestone Retreat project be terminated for any reason, any remaining funds paid for Item 3b above, shall

be returned to the donor or their estate.

5. It is acknowledged by all parties that execution of this Offer does not in any way usurp the Seller's right to at any time to sell parcel 4. If in the event that were to occur, then the provisions of paragraph 4 would be applied in regard to the return of unspent funds.

Closing & Possession

6. The Closing Date for sale of Parcel One and Parcel Two shall be at the earliest possible date after acceptance of the Offer and in consideration for adequate time needed to prepare the necessary closing documents, at which time the Buyer will take possession of the Property.

NOTICES

7. All notices pursuant to this Offer must be written and signed by the respective party or its agent and all such correspondence will be effective upon it being mailed with return receipt requested, hand-delivered, or emailed as follows:

Buyer:

Name: **DWIGHT and GLORY MERRILL LIVING TRUST**

Trustee Name: **Dwight Merrill**

Address: 7357 Hotchkiss Ave, El Cerrito, CA 94530, USA

Phone: (510) 527-2681

Email: reactpro340@gmail.com

Donor:

Name: **Robert Moore**

Address: 1401 Vista Road, Kensington, CA 94530, USA

Phone: (510) 510-1009

Email: 2me4moe@gmail.com

Seller:

Name: **Unitarian Universalist Church of Berkeley**

Authorized Agent of Seller Name : _____

Address: 1 Lawson Rd, Kensington CA 94707

Phone: _____ Email: _____

Severability

8. If any term or provision of this Offer will, to any extent, be determined to be invalid or unenforceable by a court of competent jurisdiction, the remainder of this Offer will not be affected and each unaffected term and provision of this Offer will remain valid and be fully enforceable permitted by law.

Interpretation

9. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Offer. Words in the singular mean and include the plural and vice versa. Words in the masculine gender mean and include the feminine gender and vice versa. Words importing persons include firms and corporations and vice versa.

Time of Essence

10. Time is of the essence in this Offer. Every calendar day except Saturday, Sunday, or a US national holiday will be deemed a business day and all relevant time periods in this Offer will be calculated in business days. Performance will be due the next business day if any deadline falls on a Saturday, Sunday, or a US national holiday. A business day ends at 5:00 p.m. local time in the time zone in which the Property is situated.

Buyer and Donor Offer

This is an offer to purchase the Property described above and provide additional funding for the benefit of the Freestone Retreat Committee and Freestone Retreat project on the above terms. The Seller has the right to continue to offer the Property for sale and to accept any other offer at any time prior to acceptance by the Seller. If the Seller does not accept this offer from the Buyer by October 10, 2025, or such other time as the parties may agree to, this offer will lapse and become of no force or effect.

Buyer Signature:

Buyer's Name: **DWIGHT and GLORY MERRILL LIVING TRUST**

Dwight Merrill, Trustee

Address: 7357 Hotchkiss Ave, El Cerrito, CA 94530, USA

Date: _____ Phone: 510-527-2681 Email: reactpro340@gmail.com

Donor Signature:

Donor Name: **Robert Moore**

Address: 1401 Vista Road, Kensington, CA 94530, USA

Date: _____ Phone: (510) 510-1009 Email: 2me4moe@gmail.com

Seller's Acceptance/ Counteroffer/ Rejection

Acceptance of offer to purchase real estate and accept additional cash funding: The Seller accepts the foregoing offer on the terms and conditions specified above, and agrees to convey the Property to the Buyer.

Seller's Agent Signature

Date

Time

Counteroffer: The Seller presents for the Buyer's Acceptance the terms of the Buyer's offer subject to the exceptions or modifications as specified in the attached addendum.

Seller's Agent Signature

Date

Time

Rejection: The Seller rejects the foregoing offer.

Seller's Agent Signature

Date

Time

2025 5-Year Capital Projects Budget

Attached is a five-year project budget. This is our first attempt at a 5-year capital project budget, and the process is still new to us all. This list of projects was mostly put forth by buildings and grounds and was reviewed at their August meeting, with the most recent draft sent to them a few days ago. They assisted in prioritizing these projects. Finance committee has also looked at this budget at our recent meeting in September, and they received this recent draft as well.

What I'm asking from the board is approval for the highlighted items in green and purple. These are projects that we could get started on as soon as possible or as funding becomes available from the various funding sources listed on this budget. In accordance with the document Sharon presented to the board earlier this year - Care for Material Resources (also attached), this is going to be part of the annual budget process, which means that I will bring this budget back to the board every year for approval with any changes, projects that needed to be added, priorities that have shifted etc.

Green Section – Ladd Griffith

Board approval of the budget means these projects would be started immediately or as the money becomes available after the quarterly disbursements. Ladd Griffith is a board restricted fund, it is not donor restricted, and by our interpretation, the Ladd Griffith purpose is to cover any building needs that are not funded by the annual operating budget.

Purple Section – Board Designated Endowment funds moved to Endowment Projects Fund after Congregational Vote

With the board's approval of this budget, this section would then wait on board action. The Finance Committee recently recommended to the board that the Board Designated Endowment does not need to keep corpus +10% and instead only needs to maintain around \$300,000. The current amount of the Board Designated Endowment is \$643,644, as of August 31, 2025. It is my recommendation that a congregational vote be called to remove \$300k from the endowment and move it to the fund that was used for the Endowment Projects and that money be used to complete the projects in this section of the budget.

White section - Possible Projects to Consider for Capital Campaign

Page 2 shows a list of projects that buildings and grounds has reviewed and prioritized. These are high-dollar projects that we do not currently have funding for and could be considered for a capital campaign. Some of the items planned to be funded by Ladd Griffith in 2027-28, 2028-29, and 2029-30, could be added to the capital campaign list.

Funding Available Date

The expected funding dates in green are based on estimated disbursement amounts to Ladd Griffith from our four UUCEF-held funds. This amount is set to increase over the coming year due to the gift from Grace Ulp to the building fund.

If the congregation voted to move money from the Board Designated Endowment, we will plan for that money to be moved immediately after the vote. The proposed start dates for the purple sections are based on staff capacity and other project dates.

2025 5-Year Capital Projects Budget - DRAFT v2

These are needs that could be considered for a capital campaign						
13	School Buildings*	\$180,000.00	Capital Campaign	2027/28	1	B&G 2025 list (Floors, Roof, Plumbing (except 2 story, see line 4)
14	All - Electric Campus	The projects below have to be done together and in a specific order:				
14a	Electrical Systems*	\$450,000.00	Capital Campaign	2027/28	1	Panels & feeders. Environmental Stewardship
14b	Add Solar*	\$250,000.00	Capital Campaign	2027/28	1	We need more solar to have enough to run all electric on our campus
14c	Batteries for Solar Energy storage*	\$100,000.00	Capital Campaign	2027/28	1	Batteries will store the energy from the solar panels for later use
14d	Electric Heat Pumps, all buildings*	\$400,000.00	Capital Campaign	2027/28	1	Environmental Stewardship, reduces our dependency on natural gas and lowers our operating costs
14e	Electric appliances*	\$300,000.00	Capital Campaign	2027/28	1	All Electric Kitchen Appliances
15	ADA Accessibility to Meditation Room, other sidewalk work*	\$150,000.00	Capital Campaign	2027/28	2	if this room was ADA accessible, it would be used more on Sundays, alleviating the shortage of space we often have for meetings after service
16	Atrium Restroom Remodel*	\$250,000.00	Capital Campaign	2027/28	2	From 2013 Capital Campaign, complete redo unisex restrooms
17	Painting & Sealing Exterior*	\$320,000.00	Capital Campaign	2027/28	3	B&G 2025 list - Painting, caulking, sealing, etc.
18	Hillside Retaining Wall, Slurry Seal & Stripe Parking Lots	\$120,000.00	Capital Campaign	2027/28	3	And as we grow, parking becomes more of a concern. Staff spends a lot of hours shoveling the falling dirt from the hill in order to maintain the parking spots. It would be ideal to do the wall before recoating the parking lot. Should be done in summer (weather)
19	Terrace Retaining Wall	\$150,000.00	Capital Campaign	2027/28	4	The Terrace could be expanded with a retaining wall further down the hill, which would provide more outdoor space for gathering.
20	Adding Sanctuary Windows to Bay side				4	
Possible Capital Campaign Total \$2,490,000.00						

* - Costs listed are estimates from previous documents and conversations.

JH - 9/24/2025

POLICY ON CARE FOR MATERIAL RESOURCES

DRAFT

Drawn from: Governance and Ministry by Dan Hotchkiss

Introduction

The purpose of this policy is to ensure careful stewardship of UUCB's resources and to clarify spending authority. This clarity will facilitate the implementation of our mission and programs as well as addressing needed repairs and upgrades to our facilities in a timely way.

Summary

Staff have authority to spend within approved operating and capital budgets each year. Budgets will be based on the annual vision, strategic goals, and available resources.

Spending Authority

Staff have the authority to spend within approved operating and capital budgets, and to discern the fund from which resources will be drawn, subject to the following limitations:

- Staff must take all reasonable care to prevent harm to the Church's financial assets, property, credit and tax exemptions and develop administrative practices and procedures designed to prevent such harm and must report promptly to the board on any significant shortcomings in their implementation.
- Staff are responsible for authorizing spending and monitoring accounts. When a committee, team or task force is allocated funds in the operating budget, a staff member will delegate that authority to the chairperson by ensuring they are aware of the funds available and have the means to authorize and monitor their use.
- Donor restricted funds may not be used in violation of donor restrictions
- Board restricted funds may not be used in violation of board restrictions
- Cash operating reserves may not fall below 25% of the annual budgeted expenditures without board approval
- Board approval is required to change compensation for any full-time staff position when outside of the annual budgeting process
- If staff foresees any material deviation from budgeted spending, they must promptly inform the finance committee, which may discuss and implement options for adjusting the budget
- Staff may accept donations that support operations or programs and projects that have already been approved. If a gift is offered that falls outside of approved budgets, staff may accept this gift if it is \$10,000 or less. If it is over \$10,000, board approval is required. Staff may choose to bring any gift to the board at their discretion.
- Gifts of stock should be sold immediately
- Lending or borrowing funds requires board approval

Operating Budget Process

- Staff will submit a 2-year operating budget annually for approval by the board, after consideration by stakeholders (including relevant committees).
- The Finance Committee will evaluate the budget in detail and will present a draft budget for the board
- The Board will ensure that the budget aligns with Board policy and strategic goals and is financially prudent.
- The Board will present the annual operating budget for approval at a congregational meeting as required by the bylaws.

Capital Budget Process

- Staff will create a 5-year capital budget after review of recommendations by the Buildings & Grounds Committee and other stakeholders
- The Finance Committee will review the proposed capital budget and present it to the Board for approval
- After the first year, the Board will approve *changes* to the capital budget
- Requests for extra-budgetary spending over \$20,000 must be approved by the Board after discussion with staff and other stakeholders.
- Requests below \$20,000 may be approved by staff as long as the above policies are met.
- The capital budget will reflect items for which the church currently has resources as well as items for which additional funds must be raised or designated. The Board may decide to launch special campaigns to meet unfunded needs.