

Unitarian Universalist Church of Berkeley
Board of Trustees Meeting Agenda
Wednesday, December 3, 2025

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

7:15 1. CALL TO ORDER & OPENING RITUALS

- a. Chalice reading & lighting – Helen Tinsley-Jones
- b. Board Covenant reading- Pier Sun Ho
- c. Land Acknowledgement Statement –Lisa Maynard
- d. Widening the Circle Statement – Michael DeWitt

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 November 2025 Board Meeting minutes
- c. Accept monthly Treasurer’s report
- d. Accept Operations Director’s report
- e. Approve Reverend Marcus’ Housing Allowance portion for tax purposes
- f. Approve Reverend Kathryn’s Housing Allowance portion for tax purposes
- g. 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. Stewardship (Ariel Smith-Iyer and Paul Hudson)
- b. Freestone - Planning for next steps
- c. UUCB Finances Part 2 (Lisa Maynard)
- d. Safety Committee updates
- e. Nominating Committee Slate - notification to board
- f. Certify Membership - board vote
- g. Populating Committees (Endowment, Human Resources, Buildings and Grounds)
- h. 5-year Project Budget - Board vote
- i. Beacon Article Ideas - January Beacon article - David Rosales

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 Huchiu, the unceded territory of the Chochoyeno-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, November 5, 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 (Operations Director) Selene Fabiano (Secretary), Lisa Maynard (Treasurer), Rev. Kathryn Jay

Visitors: Alan Davis, Karen Elliott, Anne Greenwood, Paul Hudson, Randall Hudson, Rev. Kathryn Jay, Don Klose, Albert Kueffner, Michelle Laasi, Bob Moore, Vern Muhr, Larry Nagel, Beth Pollard, Dick Sherman, Sheila Tarbet, Marta Tobey, Tom Tripp, David Wemmer

A quorum being present, the meeting was called to order by Kay Fairwell, president, at 7:17p.m. Pier did the chalice lighting and reading, Lisa read the Board covenant, Michael read the land acknowledgement, and Helen Toy read the Widening the Circle Vision Statement.

CONSENT AGENDA

The Treasurer's report was removed from the consent agenda so the board could discuss and vote on the recommendation.

A motion to approve the following with the exception of the monthly Treasurer's Report (M_Pier Sun Ho /S Michael _) passed unanimously:

- Approve agenda
- Approve October Board Meeting minutes
- Accept monthly Operations Director report
- ~~Accept monthly Treasurer's report~~
- Accept monthly Freestone Oversight Committee report

ANNOUNCEMENTS/LISTENING

Board or Staff Announcements:

Beth Jerde reported that the Blessing Bags project has been restarted. Donations of toiletries and socks are requested.

Report from Board listening presence: Helen Toy shared there was a discussion among some congregants as to whether God should be mentioned in church services and if angels should be displayed.

Congregants who wish to speak to the Board: Anne Greenwood shared that Starr King President Dr. Stephanie Krusemark will participate in a discussion about the future of the Balazs Scholar program on Saturday 12/6 1-3PM.

DISCUSSION/ACTION ITEMS:

a. Endowment Project Oversight Committee Resolution and Vote (Tom Tripp)

Tom Tripp provided a brief description on the Resolution provided by the Endowment Project Oversight Committee (EPOC). There remains about \$33,000 from the \$758,000 withdrawn from the Board Designated Endowment Funds, as authorized by congregational votes on January 20, 2018 and October 27, 2019. Endowment Project Oversight committee recommends that this \$33,000 balance be made available for multiple project needs, to be managed by the staff and the Building and Grounds team, as part of the 5-year facilities projects. The EPOC further recommends that the committee be dissolved, as the charge to the committee will be completed.

Motion (M- Helen Tinsley-Jones; S- Pier Sun Ho): The \$33,000 balance will be made available for multiple project needs, to be managed by the staff and the Building and Grounds team, as part of the 5-year facilities projects. Furthermore, the Endowment Projects Oversight Committee will be dissolved as the charge to the committee has been completed. Helen TJ: S- Pier).

The motion passed unanimously. The EPOC will make a report to the congregation, most likely at the February 2026 congregational meeting. The Board expressed tremendous appreciation to the EPOC for their work.

b. Freestone Proposal Discussion

Kay shared the process: Board members would each explain the reasons for their votes on the Freestone motion. After that congregants would have the opportunity to speak and ask questions. Ground rules were presented.

Board members read their statements (included at the end of these minutes).

Congregants Comments

Concern about liability related to the Freestone property being unoccupied most of the time.

Concern that the initial board vote on Freestone on 10/22/25 was done without input from the congregation and in a closed-door session. The congregation needs to know that the vote not to accept the offer was a 5-4 vote.

Resolution 22-1 was a covenant and should only be reneged on if there are truly changed circumstances.

The congregation needs assurance that the Freestone property will have minimal impact on operating costs and capital needs, and not require more than \$10,000 per annual from the church's operating budget.

I would feel more assured if the money UUCB spends for the costs associated with the real estate transition and to oversee the resolution would be reimbursed by the Freestone Committee.

This is too rushed. More time is needed if there is going to be another vote on Freestone.

If Freestone is sold as a result of this action by the Board, that will be very upsetting to many people and will be bad for the proposed capital campaign.

Deep respect for Dwight Merrill and Bob Moore and belief their offer is above board and does not present any conflict of interest.

Concern about possible problems with insurance due to the property's being zoned for a single family home and Freestone's being called a retreat.

David Wemmer clarified that the Freestone property is not seen and is not being promoted as a professionally-run Retreat Center like Spirit Rock that runs programs for the public. The purpose of Freestone is as retreat from our urban lives to refresh ourselves and build community. It was built as a single-family residence that the church can let small groups and families use as a vacation home.

Dave Wemmer addressed concerns about the \$250,000 not being enough for Phase 1 repairs. He stated the initial estimates from September 2022 included a range of costs: \$40K-\$117K for the building repairs and \$105-\$115k for road improvements. These estimates had a 10% inflation increase built into it. Based on the California Construction Cost index, the estimate should be updated to include an additional 8% - which would still keep Phase 1 costs under \$250,000.

The property is sacred and will never be replaced if sold. The ashes of some former members are there and we need to honor our forebears.

Bob Moore addressed a concern about the inclusion of a promissory note being part of the Freestone offer, stating that the promissory notes are payable at the end of January 2026, i.e. only three months away.

Disappointed that Freestone isn't seen as a valuable resource and that there isn't more vision about its possibilities. Concern that there wasn't more discussion between the Board and the Freestone Committee to determine certain facts.

Organizational change needs to take into account an organization's history. If this matter isn't handled in a sensitive, caring, and patient way, it will lead to harm and a lot of anger and hurt.

Question about whether Freestone has a property tax exemption and if using it as a vacation home could cause problems.

Lisa Maynard clarified that UUCB pays regular property tax for Freestone, and that the only UUCB property that has a religious exemption is the Kensington campus.

Motion (M- Helen Tinsley-Jones; S- Helen Toy): The Board does not accept the purchase offer for the two freestone lots because we believe it is in the best interest of the church and the congregation to not pursue the repair and maintenance of Freestone, and we recommend the sale of the entire Freestone property.

Discussion:

One member expressed his belief that this motion goes against the will of the congregation and that the Board should not advocate for a position related to Freestone.

Vote: Yes: 5; No: 4 **The motion passed.**

c. Freestone Information Session Debrief and Planning

The next Information session will be on Zoom on Tuesday November 11th at 7PM. There was a discussion about the purpose of the information session. Is it to share the Board's rationale for their recommendation or is it to provide a forum for all points of view to be shared and to inform the congregation about Freestone? For people who are undecided on the issue, it will be a good time to hear the pros and cons. Many of the current voting members were present for the March 2023 resolution and are familiar with the issues; however, 81 new members have joined since 2023, so there will be people who don't have much information about the church's history with this property.

d. Finance Committee Recommendation to accept a \$20,000 Charitable Grant gift for the "building and maintenance needs" of the shared Good Earth school and facility space" A parent of two Good Earth School students applied for a grant from the San Francisco Foundation to help with improving the UUCB playground and school building. The grant can only be given to a non-profit so the request was for the grant to be given to UUCB and UUCB received a \$20,000 check two weeks ago. The Finance Committee considers the gift to be acceptable according to the policy guidelines, because it would provide a portion of the funding to do work that UUCB was already planning to do, and that it will benefit our operations, specifically the Religious Education program. Since staff do not have the authority to accept gifts above \$10,000, the Finance Committee has requested that the Board approve the gift. Some of the funds will go to paying for a shade structure since the Good Earth licensing guidelines require that the playground have a shade structure.

Discussion

Several members noted that the San Francisco Foundation is a reputable organization that has been around for a long time.

Motion UUCB will accept the \$20,000 gift from the San Francisco Foundation as outlined in the November monthly Treasurer's Report(M- Pier Sun Ho; S- Beth Jerde) The motion **passed unanimously**.

e. November 16th Congregational meeting planning

David Rosales will help with the voting process. Assignment of the other roles will need to be done

f. Beacon Article Ideas - December Beacon article - Beth Jerde; Some ideas include thoughts about the holidays, season of darkness and lights

BOARD COMMITTEE MEMBER/LIAISON REPORTS

Appreciations. Carla has been the only volunteer so far. She received a request to notes of appreciation related to Freestone; she thinks she will wait until things are more settled. She will send thank you notes for people who served on the Endowment Projects Oversight Committee. She will also thank the following individuals who helped with the Haunted House: Ajit Smith-Iyer, Intern Minister Liesl Dees, and Melissa Rosales.

Social Justice Council. There was a good turn-out for No Kings Day. A speaker from the Othing and Belonging Institute will be speaking on their Bridging Democracy project on 11/12 at 7PM.

Family Ministry. Coming of age youth put together a great haunted house. RE can use more volunteers. There is a Parents Night Out this week. Food Drive – will begin taking collections the first Sunday in December.

CLOSING COMMENTS Kay thanked everyone for a good meeting. Reverend Kathryn provided a blessing.

ADJOURNMENT

The meeting adjourned at 9:20PM.

Respectfully submitted,

Selene Fabiano, Secretary

Report from the Freestone Oversight Committee

Larry Nagel
UUCB Board of Trustees Meeting
December 3, 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)

Background

- At an Executive Session of the Board on October 22, the Board decided to reject the offer to purchase Lots 1 and 2 and to recommend the congregation rescind Resolution 22-1 and sell the entire Freestone property (Lots 1, 2 and 4 – the dome lot).
- At the regular Board meeting on November 5, after lengthy discussion by Board members and congregants, the Board reaffirmed by a 5-4 vote its decision to propose selling the entire Freestone property and hold a congregational meeting vote on the issue.

Background - cont

- The Congregational meeting was held on November 16 as planned, with Board President Kay Fairwell chairing the meeting. After lengthy discussion, the final amended motion to be voted upon was "Rescind Resolution 22-1, amended on 4-27-25, and sell or donate the entire Freestone property: Lots 1, 2, and 4." Electronic voting was available until 6 PM on Tuesday, November 18, 2026 and the results were announced the next day. The motion passed by a vote of 98 yes votes and 59 no votes.
- The FOC expects the Board will now start planning the next steps for the sale or donation of the Freestone property.

Freestone Next Steps

- The Freestone Committee met on November 19 and decided to dissolve effective immediately.
- The Freestone Committee will return all files in their possession to the Freestone file cabinet in the Chrysalis Room file closet.
- The checks that the Merrills transmitted to the church should be returned. Those include \$15k earnest money submitted with the first offer (previously requested many weeks ago by the Merrills but still not returned), \$130K cashiers check for purchase of Lots 1 & 2, and \$20K cashiers check for road improvements. The two promissory notes, \$40K from the Merrills and \$60K from Bob Moore should also be returned.

Freestone Next Steps - cont

- The Freestone Oversight Committee met on November 24 to discuss next steps.
- Computer files from the FOC, including all minutes, Beacon articles and BOT Reports are currently stored in a Google Drive.
- Dave Wemmer is preparing a list of important Freestone contacts as well as potential disclosure information to next property owners.

Board Next Steps on Freestone

The FOC has identified some issues that will need to be addressed as next steps unfold (this list is not meant to be exhaustive):

- Repayment to UUCB's General Fund of the \$12,500 Freestone Contingency Loan, authorized by the Board in 2023 to assist with start-up expenses (see last slides). Repayment was expected from proceeds of Freestone rentals or property sale.
- Designation of a new UUCB point of contact with neighbors.

Board Next Steps on Freestone - cont

- Be aware of neighbor issues such as a neighbor's tree leaning over the driveway loop, fence placement in driveway easement, and lot line encroachment on the dome lot.
- Arrange for seasonal weed whacking and other vegetation removal for fire safety purposes.
- Consider dome building issues like the two roof leaks and structural conditions during this interim time.
- Ensure that all property of historical or sentimental value is removed from the Freestone property and stored for safekeeping.

A Fond Farewell

- At this point, the work of the FOC is done, and we wish the Board a fond farewell. Members of the FOC will be available to assist the Board during the transition period if requested. It has been a pleasure serving the Board.
- This most likely will be the last report from the Freestone Oversight Committee.

FY 2022-23 Freestone Contingency Loan Fund

Expenditure	Amount	Approve Date	Notes
Vacation Rental Permit App Fee	\$744.56	BOT and FOC May 2023	Reimburse Dave Wemmer
Eagle Eyes Home Inspection	\$150.00	BOT and FOC May 2023	Reimburse Dave Wemmer
Lescure Engineers Retainer	\$2,500.00	FOC June 25, 2023	Retainer
Lescure Engineers	\$1,512.80	FOC June 28, 2023	Site visit, notes and recommendations, LIDAR survey
Total	\$4,907.36		
FY 2022-23 Limit	\$5,000.00		

FY 2023-24 Freestone Contingency Loan Fund - 1

Expenditure	Amount	Approve Date	Notes
Vacation rental property manager certification County fee	\$116.00	FOC August 30, 2023	Reimburse Michael DeWitt
County recorders fee related to VRP	\$19.50	FOC August 30, 2023	Reimburse David Wemmer
Lescure Engineers	\$1,810.00	FOC August 30, 2023	Completion of mapping; driveway analysis and mapping; including road permitting and septic system

FY 2023-24 Freestone Contingency Loan Fund - 2

Expenditure	Amount	Approve Date	Notes
Lescure Engineers	\$392.50	FOC January 10, 2024	Surveying consultations to evaluate extent of encroachment issues by neighbors at the Villa
Western Groundwater Surveyors	\$5,162.00	FOC April 17, 2024	Balance of \$7,300 cost from Freestone donations
Total	\$7,500.00		
FY 2023-24 Limit	\$7,500.00		
FY 2023-24 Remaining	\$0		

Discussion/Questions

Operations Director's Board Report

November 2025

- **New Members:7**
 - Mark Jacobson
 - Mangesh Kulkarni
 - Charlie LaMothe
 - Maryann Maslan
 - Ilana Rainero-de Haan
 - Carla Silvey
 - Kaitlyn Van Arsdell
- **Average Attendance**
 - In Person:171
 - Online: 31
- **Finance**
 - November is open enrollment month, and the UUA presented a rare opportunity for our staff to enroll in Life Insurance and Long-Term Disability Insurance. Both usually require employees to be enrolled during the first 60 days of hiring. It is a UUA recommendation that congregations should cover this for all staff working regularly more than 15 hours per week. Additionally, we do not pay into the California State Disability Insurance as part of our payroll, which means our staff is not covered in the event of an accident or injury where they would need to miss work. The premiums are based on the employee's salary, so the cost for the 2026-27 fiscal year would be about \$12,000. The coverage would start in January 2026, and I believe Marcus has plans to ask for a targeted donation to cover the first 6 months of 2026.
 - I have asked a few members of the congregation to assist with renewing the Good Earth lease, which expires in August 2026. We plan to discuss the lease term and rate of annual increases, considering current commercial real estate rates and the rising cost of utilities. We will also be looking at the language of the lease, especially in regard to the playfield and building maintenance to make sure the lease will meet our needs as well as the school's.

- **Facilities**

- The roof was cleaned and the gutters were cleared and downspouts flushed this month in preparation for the rainy season.
- Matrix was out to do semi-annual maintenance on our furnaces and to look at the condensation issue in the Sanctuary. They will be returning with a camera to inspect the furnace flue. They suspect there is a break in the flue going to the roof, resulting in the condensation leak in the Sanctuary.
- During the maintenance, Matrix discovered the Social Hall heater was not functioning properly. Peter has requested they return asap to troubleshoot and get it repaired.
- Tom Tripp is assisting getting a proposal for Social Hall lighting from the original engineering firm. This is a top priority and the first project we plan to tackle after the 5-year project budget is approved.

- **HR**

- Sunday Staffing- To better meet the needs of the congregation, we will be shuffling some staff around on Sundays. We will have our AV team here to open the building around 8:30am, and they will be setting up the Atrium and Fireside and will then be in the Sanctuary setting up for Sunday service. Our RE staff will continue to help in the Social Hall, taking down the chairs from the tables and then wiping the tables down. When service is over, there will be staff to assist in the kitchen, break down the coffee cart and lock up the building at 3:30pm. We have had some staff who are onsite for childcare show interest in helping with these tasks, so they will be rotating shifts on Sundays.

- **Other**

- In October, the county was having the roads paved in Kensington. Our neighbor at 82 Lawson, Vibeke Elliot, asked if we would pay the contractor to seal cracks in the section of road up to the driveway on Lawson Rd. There is a section of that road about 100 feet beyond the driveway which is owned by the church. She felt the cracks were leading to flooding in her basement. Vibeke found the paving contractor that the county had hired to do the work and asked them to give a quote to seal the cracks along that road while they were in the neighborhood. Before Peter and I had time to discuss it and decide if we could afford the cost in our operating budget, she had already

contracted them to do the work the next day. She said that she would pay for it and hoped that the church would reimburse her for half of it. The total cost of the work was \$3,114, and she has asked that we reimburse her for \$1,557. I realize this is not a large sum, but I do already anticipate being over budget due the unexpected rise in healthcare premiums.

- I would like to ask the members of the board for any feedback that this board might have about this neighbor, any history or insight on the relationship between her and the church. If you would like to share any information, please email me, janae@uucb.org
- I also recommend putting off the decision to reimburse until later in our fiscal year, where we have a better understanding of where we stand on our budget and if there is any room to cover this unexpected cost.

December 1, 2025

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

RE: Treasurer's Report for December 3 Meeting

I will talk about our UUCB finances (part 2 of 2, for the fall) at this week's Board meeting (postponed from November meeting because other business intervened). I have attached two reports for our review: a Balance Sheet as of 9/30/2025, and a Budget vs. Actuals report for this fiscal year to date. Our Balance Sheet includes assets that are updated from quarterly reports, so our practice is to review the report for the most recently completed quarter (they can be printed any time, but not all of the information on them will be updated). On the other hand, I think that it makes sense for us to review the year to date Budget vs. Actuals report, to get a fairly current picture of how our actual income and expenses compare with the budget.

Today's Mechanics bank balances are: Checking, \$100,542.03; Savings, \$71,105.57.

In addition to reviewing the financial reports, there is a brand-new unexpected item of financial business that I hope we can address on Wednesday. I am requesting that the Board re-approve Anne Greenwood as signatory on the Calkins Trust.

Background: The Calkins Trust was established to provide annual income to three recipients: UUCB, the UUSC, and the daughter of the donor. UUCB's Endowment Committee was named as the Trustee, and therefore UUCB is responsible for administering the trust. Administration involves monitoring the investments, making sure that the appropriate tax returns are prepared and taxes are paid, and distributing the net earnings to the beneficiaries. In the past we have had two signatories on the trust investment account, but currently Anne Greenwood is the sole signatory, and is responsible for communications with RBC, the financial institution that holds the trust investment account.

With the support of the Finance Committee, Anne has started the process of converting the investment assets to municipal bonds that will provide more annual income to the trust beneficiaries, especially to the donor's daughter, who is in financial need. In order to make that conversion, RBC requires a new confirmation of her signatory status. We can provide this confirmation via a letter from the Board President, stating that the Board confirms her status.

Request: As Treasurer, I request that the Board confirm Anne Greenwood as a signatory on the Calkins Trust.

Because this seems like a good opportunity to add a second signatory, I am looking for someone with appropriate financial background to be a backup to Anne, and I will bring that person's name to the meeting if I am successful. In that case, my request will be expanded to include both names.

Note: All of those currently involved in UUCB finances believe that it was a mistake to accept the responsibility of administering a trust. Our current Gift Acceptance policy provides a process to review proposed gifts, and the Finance Committee and I would caution against accepting any such gift again.

Balance Sheet

Unitarian Universalist Church of Berkeley

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
1010 Mechanics Checking	40,647.68
1025 Mechanics Savings	126,754.51
1029 Schwab	225,223.01
1524 Calkins Char Remainder Trust RBC	
1525 Calkins Trust RBC (3110)	373,315.90
1540 Calkins Trust - Payable to UUSC (3110)	-45,820.96
Total for 1524 Calkins Char Remainder Trust RBC	\$327,494.94
1550 UUCEF Bank Accounts	
1050 UUA-Lawrence Lecture 155 (3170)	75,876.99
1070 UUA-Kay Davis Memorial 115 (3179)	153,336.96
1510 UUA-Donor Restricted Pooled 295 (3024,25)	439,231.19
1515 UUA-Armstrong Garden 270 (3160)	18,729.06
1520 UUA-Board Designated Endow 998 (3200)	658,215.10
1560 UUA-Anna Spatz 265 (3130)	76,414.97
1570 UUA Wm. Morgan 300 (3139,40)	39,289.46
1590 UUA Building Maintenance 275 (3150)	696,367.12
Total for 1550 UUCEF Bank Accounts	\$2,157,460.85
1555 Vanguard Pooled Income Trust (3121)	38,873.03
Total for Bank Accounts	\$2,916,454.02
Accounts Receivable	
Accounts Receivable (A/R)	0.00
Total for Accounts Receivable	\$0.00
Other Current Assets	
1120 Other Receivable	-2,257.34
1400 Prepaid Expenses	3,645.92
1475 Prepaid Insurance	0.00
1500 Notes Receivable	375,000.00
Total for Other Current Assets	\$376,388.58
Total for Current Assets	\$3,292,842.60
Fixed Assets	
1600 Fixed Assets	
1601 Office Equipment	142,441.35
1605 Organ	348,804.73
1620 Land - Church & RE Buildings	97,578.26
1622 Buildings - Church & RE	1,083,513.00
1624 Bldg Improvemnts - Church & RE	3,275,281.10
1641 Land - Lexington Lodge	249,115.00
1642 Building - Lexington Lodge	747,346.30

Balance Sheet

Unitarian Universalist Church of Berkeley

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
1643 Bldg Imprv - Lexington Lodge	107,514.49
1650 Land - Cottage	5,000.00
1655 Bldg Improvements - Cottage	112,005.63
1660 Building - Cottage	34,341.67
1670 Land - Freestone	5,782.25
1680 Building - Freestone	11,771.88
1690 Bldg Improvements - Freestone	81,646.67
1698 Work in Progress	32,069.13
Total for 1600 Fixed Assets	\$6,334,211.46
1700 Fixed Assets - Accum Depr	
1701 Accumulated Depreciation	-3,116,203.96
Total for 1700 Fixed Assets - Accum Depr	-\$3,116,203.96
Total for Fixed Assets	\$3,218,007.50
Total for Assets	\$6,510,850.10
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	8,018.48
Total for Accounts Payable	\$8,018.48
Credit Cards	
2800 Credit Cards	
2801 Janae Heard 1676	1,751.56
2802 Peter Barnholdt 3983	2,371.29
2803 Charis Domador #6954	621.00
2804 Marcus Liefert #2595	0.00
2805 Kathryn Jay	611.90
Total for 2800 Credit Cards	\$5,355.75
Total for Credit Cards	\$5,355.75
Other Current Liabilities	
2100 Salaries Payable	26,097.56
2200 Vacation Payable	25,294.27
2300 Retirement Payable	10,600.91
2600 Rental & Reservation Deposits	10,382.00
2700 School & Lease Security Deposits	32,900.00
2900 Deferred Rev / Prepaid Pledges (3105)	0.00
Total for Other Current Liabilities	\$105,274.74
Total for Current Liabilities	\$118,648.97
Total for Liabilities	\$118,648.97

Balance Sheet

Unitarian Universalist Church of Berkeley

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Equity	
3000 Unrestricted Net Assets - Opening Bal Equity	-54,231.39
3002 Unrestricted Net Assets - TRNA Adjustments	-96,114.52
3011 Cope MHF (1500)	401,000.06
3110 Calkins Char Rmdr Trust RBC (1525,1540)	327,494.94
3121 Vanguard Pooled Income Trust (1555)	38,873.03
3300 UUCEF Net Assets	2,157,460.85
3350 Small TRNAs & Set Asides (Ladd Griffith, Endow Maint, etc)	230,041.89
3400 Fixed Assets, Net of Depr	3,218,007.50
3001 Unrestricted Net Assets - Retained Earnings	-44,760.74
Net Income	214,429.51
Total for Equity	\$6,392,201.13
Total for Liabilities and Equity	\$6,510,850.10

Unitarian Universalist Church of Berkeley

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L Classes

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
Income			
3995.50 Beginning Balance - Facilities	0		
3995.80 Beginning Balance	0		
4000 Pledge Income			
4001.90 Pledge Inc	323,095	525,000	62.00 %
4002.90 Prior Year Pledge Payments	18,639	30,000	62.00 %
Total 4000 Pledge Income	341,735	555,000	62.00 %
4020.90 Plate collections	11,898	25,000	48.00 %
4040.90 Other unpledged contributions - Development	5,733	27,500	21.00 %
4101.40 Special Projects	20,000		
4200 Program Revenue			
4201.40 Other Program Rev (Ukulele, etc)	2,315		
4202.40 Chalice Camp Contributions (For Exp See 9001.40)	1,890	8,000	24.00 %
4203.40 Congrats to Grads (See 9002.40 for Exp)	20	2,000	1.00 %
4204.40 Food Drive	100		
4205.40 Good Neighbor collections	2,161	20,000	11.00 %
Total 4200 Program Revenue	6,486	30,000	22.00 %
4300 Rental Income			
4301.50 Campus Rental-All Schools	150,463	362,300	42.00 %
4302.50 Community Use-Space Rental (999)	29,875	150,000	20.00 %
4303.50 Craft Cottage Rental	16,000	37,000	43.00 %
4304.50 Lexington Lodge	18,620	31,400	59.00 %
Total 4300 Rental Income	214,958	580,700	37.00 %
4400 Fundraising	9,547	25,000	38.00 %
4900.80 Dividend & Interest Income	6,327	12,000	53.00 %
4930.80 Investment G / (L) - Schwab	-217		
4933.80 Income from Trusts - Calkins		1,500	
Total Income	\$616,466	\$1,256,700	49.00 %
GROSS PROFIT	\$616,466	\$1,256,700	49.00 %
Expenses			
6000 Salary & Wages	258,285	706,618	37.00 %
6020 Payroll Taxes	13,453	37,017	36.00 %
6030 Employee Benefits - Health	9,977	36,496	27.00 %
6035.10 Employee Benefits-Life/Disabil-Ministry	990	2,500	40.00 %
6040 Employee Benefits-Retirement	18,301	53,536	34.00 %
7000.60 Insurance - Shared	31,573	61,631	51.00 %
7005.60 Worker's Comp Insurance	2,508	7,500	33.00 %
7010.80 Accounting Services	13,833	28,000	49.00 %
7015.60 Board Discretionary Fund		2,000	
7020 Consultants/Contractors	675	8,800	8.00 %
7027 Guest Musicians/Ministers/Artists	6,153	6,850	90.00 %
7030 Supplies, Printing, Postage	2,431	10,200	24.00 %

Unitarian Universalist Church of Berkeley

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L Classes

July 2025 - June 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
7050.60 Equipment leases	2,357	5,500	43.00 %
7060 Equipment Repair & Maintenance	2,310	5,000	46.00 %
7080 Phones, Computers, Software	6,808	16,000	43.00 %
7090.60 Advertising and PR	188	3,000	6.00 %
7094.60 Website & Online Resources	479	2,250	21.00 %
7095.90 Canvass Expenses/Stewardship	100	500	20.00 %
7100.60 Property Tax		36,500	
7110 Professional Development	3,959	21,191	19.00 %
7115.40 GA Delegate & Leadership - Other	1,514	3,000	50.00 %
7120.60 Staff & Volunteer Appreciation	563	1,200	47.00 %
7140.80 Bank Fees	1,339	3,800	35.00 %
7150 Hiring Expenses	141	500	28.00 %
7151.80 Taxes & Business Licenses	464	1,000	46.00 %
7155.80 Payroll Processing Fees	1,579	7,500	21.00 %
7160.60 UUA Annual Program Dues	16,667	40,000	42.00 %
7250.90 Capital Campaign - Exp	4,024		
8000 Facilities			
8000.50 Building & Grounds Supplies	2,896	10,000	29.00 %
8010.50 Building & Grounds Maintenance	12,330	34,000	36.00 %
8015.50 Building Maint Reserve Projects - Ladd G (310)	11,275		
8016.50 Building Maint Reserve Projects - Freestone (120)	6,385		
8025.40 Kitchen Supplies / Hospitality	1,899	10,000	19.00 %
8029 Utilities			
8030.50 Electricity	125	500	25.00 %
8040.50 Gas	3,435	12,000	29.00 %
8050.50 Garbage	4,098	7,500	55.00 %
8060.50 Water	6,383	14,000	46.00 %
8070.50 Fire Monitoring System	4,821	11,500	42.00 %
Total 8029 Utilities	18,862	45,500	41.00 %
Total 8000 Facilities	53,646	99,500	54.00 %
9001.40 Chalice Camp Expenses (For Rev See 4202.40)	202	680	30.00 %
9002.40 Congrats to Grads	2,700		
9040.40 Other Program Committee Exps	14,765	14,730	100.00 %
9041.40 Personal Theology (CC2 625 / #7025 in FEZ)		2,000	
9050.40 Donations to Non-Profit Orgs		29,500	
9800.90 Fundraising/Event Expense	42	2,000	2.00 %
Total Expenses	\$472,024	\$1,256,498	38.00 %
NET OPERATING INCOME	\$144,443	\$202	71,513.00 %
Other Income			
4925.80 Endowment G / (L)	26,905		
5000 Restricted Activity			
5001 Restricted Contributions - Received - Partner Church	659		
5020.90 Restricted Interest & Dividends	5,457		

Unitarian Universalist Church of Berkeley

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L Classes

July 2025 - June 2026

		TOTAL	
	ACTUAL	BUDGET	% OF BUDGET
5021.90 Restricted Investment G / (L)	69,181		
7180.80 Distributions - Calkins	-200		
8020.80 Investment Fees	-4,114		
Total 5000 Restricted Activity	70,982		
Total Other Income	\$97,887	\$0	0%
NET OTHER INCOME	\$97,887	\$0	0%
NET INCOME	\$242,329	\$202	119,977.00 %

Note

Actual column shows revenue and expenses July 1-December 1, 2025.
 Budget column shows budget for all of FY 2025-26.

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

Buildings & Grounds Projects		Cost	Funding Possibilities	Funding Available Date	Proposed Project Start	Priority	Notes
Funded from Ladd Griffith as money becomes available from quarterly disbursements							
1	Social Hall - Additional Light Fixtures*	\$11,000.00	Ladd Griffith	Now	Oct-25	1	The current fixtures in the Social Hall provide inadequate lighting. We would replace old fixtures which require expensive, hard to find bulbs. Includes Lift rental (\$1k)
2	WiFi equipment upgrade	\$6,500.00	Ladd Griffith	Now	Oct-25	1	Our WiFi hubs have reached end of life, and the licenses we currently pay to use this system are about \$1400/year. We can buy the equipment, which needs replaced regardless, but owning them will save us money on the licenses in the long run.
3	30 foot personal lift	\$15,000.00	Ladd Griffith	Now	Oct-25	1	Long term, this saves money on repeatedly renting a lift, plus immediate access would mean repairs and replacing light bulbs can happen more often. <u>Would be good to have this to do Line 1 project for ease, and to save money.</u>
4	Playfield ground repair and leveling*	\$30,000.00	Ladd Griffith/ Endowment	Jan-26	Jan-26	1	The uneven ground and gopher holes have created Safety concerns. The board discussed setting aside the remaining \$33k from the Endowment Projects for this, so this \$30k is the additional amount we would need from Ladd Griffith to complete the project.
5	School (2 story) Bathroom rehab	\$100,000.00	Ladd Griffith	Apr-27	Apr-27	2	These restrooms are degrading, there are visible cracked pipes, the flooring is chipped and wearing away, and we have repeated plumbing issues with the toilets. We estimate that these repairs need to take place before the capital campaign, or we may have a major plumbing issue/emergency repair in the near future.
6	Drainage on Hill*	\$75,000.00	Ladd Griffith	Apr-28	Apr-28	3	Need to put pipes underground to replace black plastic drainpipes and move water away from the building. Should be done in Spring or summer (weather)
7	Kitchen Remodel*	\$100,000.00	Ladd Griffith	Oct-29	Oct-29	3	B&G 2025 list, walls, floors, cabinets, etc - not including appliances. See #14e
Ladd Griffith Total Expenses over 5 years		\$337,500.00					
Funded from Ladd Griffith after a congregational vote							
8	Replace Folding Chairs	\$9,500.00	Board Designated Endowment moved to project fund	congregational vote	asap after vote	1	The metal chairs we use every Sunday and for Rentals are falling apart, the seat padding is worn away, some are sharp and a safety hazard. We want to be welcoming and comfortable, so we need to replace these.
9	Doors & ADA compliance*	\$90,000.00	Board Designated Endowment moved to project fund	congregational vote	asap after vote	1	Access to the ADA Safir restrooms is inadequate. In addition, the doors in the Social Hall stick and are hard to lock, and need repair/replace anyway.
10	Social Hall & Sanctuary Lighting Controls*	\$75,000.00	Board Designated Endowment moved to project fund	congregational vote	with line 1 project	2	Our current systems are limited, parts and technicians are hard to find. A new system would give us more features and would be easier to use and customize. <u>Could be done at same time as Line 1 for efficiency and to ensure compatibility of new lights with new system.</u>
11	RE Space	\$45,000.00	Board Designated Endowment moved to project fund	congregational vote	Mar-26	3	Plan to utilize the space between the building and the playfield as RE space by building a roof and indoor/outdoor structure off the building that would connect with the play yard. This would give the RE program a designated space for the kids to decorate and feel comfortable in, and enhance our growing RE program.
12	Playfield Equipment*	\$60,000.00	Board Designated Endowment moved to project fund	congregational vote	Mar-26	3	Would increase our appeal to families and give our youth a place so they feel they belong at UUCB.
Quasi-Endowment Total Expenses over 5 years		\$279,500.00					
Total 5 Year Capital Project Budget		\$617,000.00					

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, Sturry 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.

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.