

**Minutes of Meeting of Board of Trustees of
Westside Unitarian Universalist Congregation**

Nov 19, 2014

The meeting was held at the congregation's building on 7141 California Ave SW, Seattle, WA, and was called to order by Joe at 6:35 pm. As the chalice was lit, Board members shared things they feel grateful for this season.

Present were President Joe Rettenmaier, VP Matt Aspin, Secretary Lisa Maynard, and Trustees John Britt, Shannon Day, and Glenn Phillips, as well as Rev. Peg Morgan. Treasurer Michael Matz and ministerial intern Kevin Lawson joined shortly after the meeting began. Finance Committee joined later for a budget process discussion.

Minutes

Moved, seconded, voted to approve the Oct 15, 2014, minutes with one word change as suggested by Mark Newton.

Minister's Report

Peg had sent her very full report by email on Nov 14 [appended]. Main concern is revenue.

DECISION: Peg had recommended adoption of the renewed contract with Earthrise. Moved, seconded, voted to approve the contract.

Treasurer's Report

Michael had sent his report by email on Nov 14 [appended]. He has been reviewing income and expense flow patterns over several years. This year our income started out well in June but then went down as compared to previous years. On the expense side, spending in Oct is high as the program ramps up, and then settles down again in Nov. This is what creates a feeling of cash crunch this time of year, which affects timing of when we can pay bills.

Attendees at Leadership Assembly requested that the Board provide a clear mid-term financial report where we don't sugarcoat anything about the situation.

Report on World Café on Congregational Engagement and Vitality

Matt is still organizing the detailed notes from the world café but sent the Board the following Wordle (pulled from the notes) to show the emerging themes from the first question (what draws you to WSUU/what engages you [paraphrased]):



Strongest themes are community, people, connections, and needs. Other responses as recollected by Board members in attendance at world café:

- Replacement for family, instead of just extending family, for rituals and events.
- One person mentioned a ‘Where’s the Jesus?’ moment, which indicated the unusual/unexpected nature of this community.
- Personal connection with Peg.
- Friendliness, eye contact, introducing themselves.
- Music being better than other area churches the person had visited.

In the second question (how can we make more of the good stuff happen), attendees emphasized the need to continue figuring out creative and effective ways for people to find out about what is going on.

Disappointment expressed about low attendance (about 20 plus Board members and staff). Is there a way to use the questions to continue to collect feedback from the larger congregation? We need to continue looking for new ways of communicating. Maybe the topic sounded too abstract?

We’ve had three big events recently (Board retreat, world café, leadership assembly). Should we connect or open channels between the events/results? Suggestion to Board members to connect to three or four committees/chairs.

ACTION: Shannon to include the Wordle image in the e-news.

ACTION: Thank you notes to the folks who typed up the notes for Matt?

Thank You Notes

Thank you to JJ Jacobson and Amy Hance-Brancati for managing the wedding last Sunday (brought in \$1,000).

Finance Committee/2015 Budget Development Discussion

Finance Committee members (Eric Winiecki, Paula vanHaagen, Joanne Cook) joined the meeting to share their thoughts on what the process should be for developing next year's budget.

FC met with Jill Fleming (Stewardship Chair) to talk about schedule coordination. Draft timeline:

Jan 31	Auction
Feb 1	Volunteer appreciation
Feb 15 to 28	Committees asked for input to Board
Mar 15	Baseline budget using projections of fixed expenses
March 22 to Apr 20	Pledge drive
Apr 30	Second draft of budget to Board
Apr 26 and May 3	Congregational budget meetings with Board
May 7	Final budget
May 17	Annual meeting

Goals of new process: increase transparency of process, clarify roles of everyone involved in the budget process, use plain language, identify and anticipate financial risks and communicate to Board, allow time. FC will communicate about process/schedule with committees ahead of time so that committees (especially those that meet infrequently) will have time to think about their budget requests. Board needs to communicate with staff and committees about staying away from *aspirational* budgets.

Finance committee to do trend analysis – Michael has already done this for a several-year period. We've been coming up short repeatedly, mainly due to pledges coming up short. FC recommends that when we get our final pledge number (including what we project for unofficial pledges) we assume that we will get only 95 percent of what is pledged in the aggregate. The other thing the trends show is that we typically don't realize there is a problem until the last couple of months.

In the proposed process [["WSUU Budget Process Revisions" document, drafted by John Britt and revised by FC, appended](#)], the administration solicits requests from staff and committees (how much is needed to maintain current levels of service, plus what they would do with more).

FC envisions developing a budget mockup based on financial analysis and projections on fixed expenses. 'Fixed' may be somewhat subjective: What do we need to keep this same program going next year? As pledge drive money comes in and we start to get an idea of how it is going, then we can potentially think of adding benefits.

Stewardship Chair Jill Fleming is going to need talking points and to understand where we are coming from.

Our auction and pledge drive are closer on the calendar than recommended. FC is thinking of proposing a different fiscal year (starting on July) that gives a little more time to put together the pledge drive/budget. Could move the annual meeting to second week of June. To change the fiscal year would require a change in the by-laws. After the vote, we'd have a 13-month budget for that year. People would make their annual pledge with the understanding that they would add 1/12 to the total for that 13-month year if the change in the fiscal year passed. FC will continue to think through the details.

FC says we probably shouldn't be *projecting* pledge income from new members and people we assume are going to pledge. If we project new members maybe we should be projecting people leaving.

FC thinks it is important to keep making progress toward filling out our annual maintenance contribution (should be \$20K/year). The amount of 'float' is troublingly low now (having run a deficit the past couple of years) at \$7K. If we match income and expenditures from here on out, the float will remain at that number. Two years ago the float was around \$30K but we've been eating it due to lower income than projected.

Steve Burrows stopped by and Board asked him the status of who was coming to the income strategy task force brainstorming meeting. Laura Pierce, Alice Britt, Michael Matz will attend. He is following up with others. He has a plan to keep the brainstorming brief and then categorize the ideas into a spectrum from easy to more challenging. Emphasis will be on raising money from outside the membership. He hopes to have several ideas that can be enacted immediately.

ACTION: Michael is planning to attend and will help the group understand the gap/need.

Timing on letter to families to ask for \$50 RE supplies fee – is it okay to send now? RE Council thinks the email should go to the whole congregation with the message that people could sponsor a child. Discussion from Board concludes that one letter should go to only families, and then, depending on the response and need (whether we get close to the \$1500 budgeted), there should later be a second letter to the whole congregation asking for support to the family fees. But Board feels we need to wait on RE supplies fee letter because Joe has just asked for year-end extra gifts. In the letter, don't say 'we didn't get enough' but instead build the 'ask' around something positive (it takes a village, etc...). Another idea is to have one Sunday's collection plate go to fill any gap. The letter has been drafted; it will go out electronically with links to facilitate easy payment.

NOTE: Jill Fleming came to meeting later and we asked her about the timing for the RE supplies fee letter. Jill intends to do a targeted ask in December for year-end giving and says we don't want to do a small ask (\$50) at the same time as a large ask. Jill is in the midst of composing that letter now and wants it to go out with statements in early December.

DECISION: Board recommends to do the RE supplies fee letter in January with start of new term. Message can tell be that we didn't want to burden them in Sept when they had other school fees...

Chartering FC: Paula read aloud some of the edits FC made to its draft charter. She will send the revised charter to the Board [[appended](#)].

Capitol Campaign

Not much experience on this Board with running a capitol campaign. Peg thinks the active campaign should take roughly three months, but have the pledges span three years. Where would we want to place it in the next period of time? Consensus – launch the campaign in the fall with the ingathering. Branding, ‘lift off for the lift’? Big thermometer. We need to think about how to dramatize what we’re intending, in a creative and engaging way.

First step would be identifying the people who have experience and asking them to share their knowledge. Messages: keeping promise (although someone else’s promise), justice, living our principles, this is right. Extrapolation of Robbie’s rule – there’s a chair that is empty at the table, there’s a floor that is empty in our building. Brainstormed a dream capitol campaign organizing committee.

ACTION: Glenn, Matt, John, and Lisa will talk with various folks the Board brainstormed.

ACTION: John will talk with someone at 501 Commons to see if they would come give a training on dos and don’ts of cap campaign.

ACTION: Shannon will take a look through the database to see if anyone has listed corporate giving or fundraising or cap campaigns.

Had asked Jill Fleming and Steve Burrows to stop by after their simultaneous Stewardship Committee meeting to talk about our proposed timing of cap campaign kickoff in fall 2015. Jill thinks fall is reasonable. They were tossing around the idea of doing a two-year pledge drive. Steve will look to see what kind of stewardship support/help is offered by the UUA. Kevin says that First Church, Portland, did a two-year pledge drive a few years ago and to check with them (he gave Jill some names).

Jill says they had a really good group for the first Stewardship meeting.

Geotech Bids for Determining the Problem with the Parking Lot Erosion

Building Committee have collected two bids. One is from GEO Group NW and the other from Nelson Geotechnical Associates. Michael forwarded the bids to the Board on Nov 14. Michael has asked BC to get one more bid.

ACTION: Lisa to give both bids to Chris Rhinehart (a civil engineer) and ask her to review them and see if they are comparable, and whether there any reason we shouldn’t take the lowest bid.

Meeting adjourned at 9:30 pm.

MINISTER'S REPORT

Rev. Peg Morgan

Nov 14, 2014

Dear Board,

Fall has been a time of richness and intensity. I look forward to seeing what comes out of the World Café, which I thought was a morning filled with heartfelt and creative conversation. For those of you who don't know, I don't have a texting phone right now, so if you have texted me in the last week, I haven't seen it. My new back-ordered iPhone arrives on Monday. Email and voice mail (I can access voice mail still) are fine.

My biggest hopes for Board action are that we set in motion this month our capital campaign for elevator and bathrooms.

AND that we develop a plan for the income we budgeted to meet our budget goals...we are now 5 months...almost halfway through...and I worry we won't get:

- Pledges: If we factor the \$250,568 that we have pledged right now to us, for regular pledge line, and the \$2,770 from one time extra pledges (Remember Joe's ask of folks to give more thru one time extra or increasing their pledge) a combined total of \$253,428, we are \$22,932 under the \$276,360 budget for pledge income. We have lost \$5,000 in pledges we expected/projected from current members who hadn't pledged, due to moving away and loss of income situations. Since June 1 eleven new households have pledged: \$7,150 or an average of \$650. Range of -0- to \$4,000.
- Prior Year Pledges: We are probably not going to get \$1322 of last year's pledges ...we lost a \$1000 pledge owed due to employment decline for that person.
- Special Gifts Income: we have received 3,000 for the percussion professional, but \$3,840 in special gifts is not targeted from any source,
- Books/Rummage: We require \$6,500 in "books/rummage" with no check yet received from Chicos first sale ...we have been promised a check, and another weekend with them is being advertised...; let's assume 1500 from Chicos from the two sales...add that to what we have from a book sale already and we would have \$2000, which means we still need fundraising to find \$4,500.
- Miscellaneous Fundraising: budget 1300, in hand 498.00 from BBQ. Still needed \$802.00
- Income Strategy Task Force? still we have rummage in lower storage room...we need someone to organize one more sale to get rid of it...not our past leaders...they are tired...we would give them free reign to price and sell as they wish...no old rules...no one looking over their shoulder and demanding it a certain way. Another thought for income: We need someone to begin an ebay project. Thomas Terrence indicated some interest in helping with this. That was helping Shelby, who is not now going to take it on. Perhaps Thomas would do it? Idea is that people bring valuable items for church to sell and keep the money. People will give if they know their

item will be bringing in good money for church...this is not rummage stuff... This idea is related to our income strategy task force. I haven't heard what Steve Burrows is doing with that.

Michael and I have gone over these numbers. Our concern is that there is \$33,396 at least at stake and an auction to fund fully. Shannon and Matt are shouldering the auction... We have very little savings... we cannot afford another deficit to come out of the general fund checking and savings, which has \$42,000, but \$35,271 of that is designated in the sub designated accounts such as financial help for members (\$1,292) and OWL fund (\$1,271). So really we only have \$7,000 in savings.

Finance Committee has asked me to share the definitions of the trust funds...an excellent question for a program size congregation...that document will be shared with them first, but will be available to the Board after I respond to their request.

PASTORAL CARE

I have had several appointments with people who have been experiencing loss of relatives and loss of income. Pastoral visits inform my sermons and keep me grounded in what is ultimately important in ministry...and ministry is what we all do together...connections, compassion, knowing we are known and not alone.

I'm currently doing a 3 part webinar with Rev. Lois Van Leer of the Woodinville church on lay pastoral care, listening presence and ethics. Sponsored by the district. That's a new experience...talking to people who aren't in the room! I'll be doing the weather next...maybe with a magic board.

WORSHIP COUNCIL

We work hard on Worship Council to continue to provide the best services we can, listening to...believe me...diverse feedback! We have a Saturday retreat each quarter, besides our monthly meetings. This month's retreat content included deep conversation about the why of different elements of the liturgy and purposeful re-ordering the beginning components. Watch this Sunday for a change in the order of service, on the back page...a section on TODAY'S EVENTS...listing the calendar for Sunday's events...then a copy of the chalice lighter's bio, and then perhaps when there is room, our mission statement. One feedback we get a lot is the bios are too long. We are thinking that we can highlight bios that are printed on the back, shortening the words. Though we are also asking people to limit their writing to 260 words now. Because we spoke of our desire a few times a year to repeat certain hymns...like "To My Old Brown Earth" on the Sunday we have our Memorial Slide Show, this week I developed an annual Liturgical Calendar which reflects what I think our Worship Council shared ministry has agreed on. This is the kind of tool we need for a pastoral-size congregation so that information is not just in one or two members' or staff heads! I attached it just for your information if you want to see it. Comments are welcome. It is now being critiqued by the Council.

ADMINISTRATION

Bookkeeper Transition: We have completed the transition to our new bookkeeper, Renee Hipp. The process has included time for Carie to work with her through weekly tasks. I also asked Carie to write up

procedures that occur weekly, monthly, quarterly, fiscal year related and annual calendar/IRS year. This tool, our new Bookkeeper Manual is just another way in which we are adding strength in our infrastructure of Program size administration, and over time will allow our new bookkeeper to learn all the details and requirements. It is a way to do a data dump from Carie and my head into a reference manual. She will need to be with us for a year to get through the whole cycle. Particularly for things like filing annual filings with IRS, quarterly with the feds and the state L and I, filing to Washington State whenever we hire someone new, and fiscal year transition steps.

Rentals: Shannon is handling details of rentals, another day-to-day need that before she was ½ time often fell upon me, for if a renter emailed or left a voice mail on Friday afternoon they wouldn't get a response until Wednesday morning before we had extended Friday hours and Monday hours. As much as you would like the minister out of details, that wasn't a good customer service practice to wait until Wednesday, so I was involved. But now not.

Shannon and I have taken our rental fees and created packages for memorials and weddings. We have a wedding this Sunday evening utilizing the package idea...so much better than nickel and diming them...saying ..."and it will be \$80 for an AV person to handle the sound system, and \$75 for our custodian to clean up after you...and...and...😊). Now they have a flat rate that includes all the details.

Earthrise Agreement: Below is the proposed agreement to allow Bert's Earthrise Group to use our space for practicing. I want you to have the opportunity to raise any issues you may have before I sign the agreement with them. In past years (two years ago) Earthrise was part of WSUU and Bert's hours for Earthrise were paid from within his 27 hours per week. We decided it was more beneficial for him and for Westside for him to shift his hours with Earthrise, which was 7 hours, to encourage children/youth music and/or other ensembles (men's group this year has been added) rather than Earthrise, so it was spun off.

Space usage agreement between Westside Unitarian Universalist Congregation (WSUU) and Expressive Music & Theater Arts (EMTA)

Agreement dates: September 1, 2014 – August 31, 2015. To be re-evaluated by summer 2015.

Benefits to EMTA and its subsidiary Earthrise

- Rehearsal space in the WSUU sanctuary for Earthrise Choir every Wednesday evening 6:30 – 9:30, year around—subject to occasional bumping for an important WSUU event or rental.
- Reduced rental fee for two concerts per year –65% of public rate.
- Personal practice time for Bertram Gulhaugen in the sanctuary (when available), very occasional use.
- Use of the copy machine @ .05 cents per copy for black and white and .06 cents per copy for color.

Benefits for Westside Unitarian Universalist Congregation

- Since the WSUU music director is only 27 hours per week with us, thus a limited income to live on if relying solely on his Music Director salary, his economic stability increases through the increased income of fees from Earthrise members.
- As a resident ensemble, Earthrise Choir will include information about WSUU in all of its publicity material and will give two concerts each year at WSUU, bringing non members into our building, and rental income to WSUU.
- All music purchased for Earthrise Choir will become the property of WSUU.
- Earthrise Choir will sing for at least 4 WSUU worship services each year.
- EMTA broadens the musical opportunities for WSUU musicians with Earthrise Choir and The Olio Players, and is a valuable asset for WSUU.

Girl Scout Agreement: we have a Girl Scout group in our social hall on Sunday afternoons twice a month. Several of our members and recent newcomers are in it. In lieu of rent they are to clean the parking lot (pick up litter and remove leaves) twice a month (we are communicating with them right now that this means leaves) and cleaning up the streets that we have assigned to us by the City.

Use of Technology—possible action step...appoint a technology task force

There are some interesting things happening in technology. This is an area where I think we have talented folks who could begin a tech task force for marketing our congregation and our values... Jill Fleming, a CPA, sends me good things related to new accounting rules and other nonprofit knowledge as they come across her desk. She is our go to person for accounting practices and questions. A gem of a resource. For example:

Special Features on YouTube Earmarked for Nonprofits - NPQ - Nonprofit Quarterly

https://nonprofitquarterly.org/policysocial-context/25157-special-features-on-youtube-earmarked-for-nonprofits.html?utm_source=hs_email&utm_medium=email&utm_content=14871165&hsenc=p2ANqtz-8AC3yZf8yRuf4O0k7ZKS-f4LdIxguiEpiy37CKoBcdmwZnjmk2rfXkFXZo_t2S6EXuHp6zEfS2dHSDt_DQH-L5a6j7mOVsfrdBCHCYmZSY57Ld17Y&_hsmi=14871165#.VGOSFPyRMTk.email

OUTREACH TO VISITORS AND MEMBERSHIP ISSUES (FYI to deepen your understanding)

A critical part of my ministry is giving time to newcomers.

Sunday morning conversations: I concentrate on newcomers as much as possible on Sunday morning...both before services and after. A number of us are clear that we need a ministry team operating during social hour, reaching out and visiting with newcomers. Mark Newton and I focus on newcomers then, but we also need non minister people connecting with them. It is a ministry of welcome...an extension of the upstairs Greeting team...Laura White, chair of greeters mentioned that

she often invites newcomers to meet her at the desk after the service to go down to coffee hour. That is terrific! I think that this is all a critical element of our congregational engagement and vitality effort.

Orientations: Another way I reach out is to provide more in-depth conversation with newcomers. Meeting with the minister for orientations is good for that. I offer them on all Sundays that I can. Some congregations do orientations 3 or 4 times a year. I have found that if a person can't come to the next one, it then becomes 6 months before they can attend...that's not ok, and not a friendly avenue into community and into an opportunity to become a member...becoming a member is a precious opportunity and ought to be accessible and timely. I am pleased with the orientation book that they get to take home that we create in the office. It provides a variety of information consistent each time, and so is not dependent upon one person's memory of what to say in an orientation. This is a good Program size tool. It has been working well for a couple years now, though documents are constantly updated.

Goals of orientation: learn about UU, learn about enriching programs at Westside, learn about the wider UU world, and learn about how we are organized at Westside, and the privileges and responsibilities of membership. Usually these orientations are with 1-2 or 3 people. When I have larger groups based on rsvp's I invite Steve Becker to sit in as Membership Chair. He can add his voice and knowledge about the wider UU world. But when it is one or two people I do them by myself so that we aren't seeming to overwhelm them, becoming more us than them. Some congregations require a one on one with the minister before joining. Orientation serves that purpose here at Westside. I also offer orientations during the week at the convenience of schedules. Personal orientations can turn out to be quite deep sharing.

Candlelight and Conversation: this event is always a deeply moving evening of sharing our faith journeys. Religion and family dynamics are touchy, and often painful. Courage and curiosity are shared throughout the evening. This bonds newcomers together. This is an event that we offer once a quarter...usually at Mark Newton's home. He has been my ministry partner in this event for many years now.

Membership Issues

Memberships to drop? There are always some people who don't pledge. Our systems haven't been clear about who handles that...that is an area I don't want to be involved in, with only some exceptions. If I have a trusted relationship with someone and it feels just right, and the person is still active and visible, and the time is right, in the absence of anyone else dealing with it, I'll ask the person, "Hey, what's up with us not having a pledge from you?" But that is rare. One person this year when he brought up the subject of money! Our administrator Shannon has to raise the question about who remains a member and who doesn't at least annually after the pledge drive....Getting clarity on whether to keep paying dues or whether to terminate membership has weighted on me over the years....I am told I shouldn't have to be involved in that, but yet no one else, no system has been in place to take responsibility...it is not a decision usually placed with the office administrator...yet every year there are 5-10 households in question... ..despite my continual voicing of concern about these lists...leadership has not created a clear path for these decisions, so it has been frustrating to me until now, since we have an on-going

Stewardship Chair. Is it a stewardship issue or a membership issue? Jill Fleming, Stewardship and Steve Becker, Membership, had a conversation this month about that question. It may be that each situation needs to be decided and triaged based upon the particular situation.

Recently, needing clarity on several names as to whether to keep paying dues or not...Shannon and I made a list of folks who are not active, and who didn't pledge, some declined to pledge, others we just didn't hear from. In order to be clear with them about membership...making sure they are clear that their membership would likely be terminated...(their last UU World magazine says something like "Your congregation has terminated you." we want them to not be shocked by that message)...we gave Steve Becker that list with an interview form to return for that household file. We want documentation of the conversation and what their expectation is, and whether they understand about the requirements for membership. That clarified several situations. Thanks to Steve.

There is a difference between people who we never see and during the pledge drive they say they can't afford to pledge, and a person who comes, is active and says they can't pledge...we have waivers. Remember too that the by-laws require the Board to set the minimum pledge (which could be waived in financial hardship)...it is currently set at \$150. But people who never come, are not involved in the congregation and say they can't afford to pledge...those are the folks that we wonder why we are paying \$80 a year in dues for. The key is involvement or not. Does that make sense? Those that are involved and are in financial strain, that's when our compassion comes in with the waiver. Those people on the lists who are not involved and are no longer pledging can keep getting email if they wish, and drop in when they wish. I would hope that is always the invitation. Sometimes they come back into involvement with life changes. So this is all to say that it is one thing for you to say what you don't want your Minister involved in, and another to make sure the task is being done by someone else. I think at this time, with the new form for membership to use to document phone calls, and an on-going Stewardship chair, we can triage to Membership or Stewardship depending upon the situation. Always with the understanding that if there is a pastoral issue they can bring me in for that.

Signing the book: The other membership task is that after folks pledge, they need to sign the membership book. Shannon has 16 tasks to do for every new member, or terminated member, one of which is to notify Steve Becker, as Membership Chair, that someone has joined, which would prompt him to have them sign the membership book. Recently we created a list of those folks who still needed to sign the book, and sent it to Steve. Steve has been scheduling them. We do signings after any Sunday service at the Chalice Table. I ask Steve to notify me when someone is scheduled, so that it is a sacred ritual witnessed by the Minister. We often invite others still in the sanctuary to gather around too! A case in point...this last Sunday Gloria Sommer was at the table ready to sign...normally Steve would get the book, but in his absence I went to the office and returned with the book. Several people gathered around...it was a sweet moment of hugs and congratulations. New members know they will be signing the book, based on their orientation, so they sometimes just tell me on a Sunday that they are ready to sign. I invite Board members to come join Steve and I, if you see us at the Chalice table with a new member!

WSUU Budget Process Revisions

Draft 11/18/2014

Goals:

- Increase transparency of budget development process for all
- Clarify roles of Board, Treasurer, Finance Committee, Staff, Committees, and Congregation
- Use plain language to describe interim steps and avoid using the word “budget” until the Board has finalized a proposed budget for congregational consideration
- Identify and anticipate financial risks early and communicate them appropriately
- Allow sufficient time for each step in the process
- Provide for annual creation of budget development calendar

1. Finance Committee

Analyzes 3-5 years of budget experience and provides summary of general income and expenditure trends to Board. Have our income projections been reliable? How well have we predicted our expenses? Identifies anticipated financial threats for coming year.

2. Administration

Solicits financial requests from staff/committees. Use format for requests that includes: Resources needed to maintain current level of service vs. resources needed to increase level of service, and brief narrative that includes staff/committee goals and priorities. Congregation notified of process and encouraged to contact committees or staff with their suggestions. Admin submits summary report to the Board and Finance Committee.

3. Board

Reviews Finance Committee analysis, recommendations and summary of committee, staff and congregational resource requests. Sets high level financial priorities for next 3 years based on strategic plan and analysis of current and future financial needs (strengthen X program, increase support of Y). Communicates these to Finance Committee.

4. Finance Committee

Develops budget “mock-up” based on financial analysis and projections of fixed expenses. Its primary purpose is to inform and support the Board’s budget development.

5. Board/Stewardship

Identifies key messages for pledge drive and informational resources to support it.

6. Stewardship

Develops and carries out pledge drive based on Board’s key messages.

7. Board
Develops final budget proposal by reconciling pledge drive results with financial and programmatic considerations and the strategic plan. Balances income and expenditures.
8. Board/Administration
Presents/distributes proposed budget to congregation and provides in-person and other opportunities to answer questions. Proposed budget posted to website.
9. Congregation
Votes to approve budget at annual meeting.
10. Administration
Posts budget to website.
11. Treasurer
Provides quarterly budget summaries to be posted on the webpage.
12. President
Includes brief budget status review as part of mid-year report.

Finance Committee Charter
Rev. 11/16/2014

Committee Goal

Develop and implement fiscal policies and procedures that sustain the financial health of Westside Unitarian Universalist Congregation's mission, programs, and services.

Committee Objectives

- Increase the sophistication of Westside's financial planning, budgeting, and communication operations as Westside grows;
- Develop a draft annual budget;
- Provide the Board of Directors, Congregational Program and Service Committees, the Congregation and the Staff with information throughout the year on Westside's annual expenditures and revenue;
- Develop policies and procedures that protect the financial health of Westside;
- Advise and support the Treasurer, the Board, and Program and Service Committees with financial oversight of Westside;
- Propose performance metrics and a reporting process that links ***funded activities*** to Westside's mission and the Strategic Plan Goals.

Committee Membership

- The Committee consists of a Chairperson, appointed in a manner consistent with the church bylaws, and at least three additional people who are members of the congregation.
- The Chair shall be the previous Treasurer or other person with similar experience or knowledge.
- The Treasurer is an ex officio member, with vote.
- The Treasurer shall be the liaison to the Board unless they delegate this responsibility to another Committee member.
- The Committee members should have expertise at financial analysis, budgeting, performance management, and/or be an expert at communicating with the Board and Committees regarding the human impact of Westside's financial plans and decisions.
- Members are to meet monthly August through May, and more often as needed during budget development.

Committee Strategies

1) Budget Development:

- Support the Board in the development of a budget process, and calendar to optimize Westside's fiscal planning, improve coordination of Programs and Services, and help oversee financial management of the congregation.

- Create templates and methodologies to solicit budget requests from the Programs and Service Committees. These can also serve as a communication tool for the Board in its budget deliberations.
- Develop recommendations for establishing and maintaining appropriate Operating and Building Maintenance reserves (the latter after consultation with the Building Committee).

2) Financial Reports:

- Provide regular financial status reports to the congregation and staff, and to those committees that track expenditure and revenue throughout the year.
- Improve transparency and share understanding of financial health and budgetary realities of the church
- Provide trend analysis on income and expenditures to the Board; examine the change in membership relative to change in income. Finance Committee will receive monthly membership data between September and June for this analysis.
- Provide recommendations to the Board during the year in order to minimize the risk that expenditures exceed revenues at the end of the year or at other times at the Treasurer's request.

3) Policies and Procedures:

- Develop or revise policies and procedures that strive to assure Westside's financial integrity.
- Arrange for an independent review of Finance Committee reports, policies and procedures by a qualified person approved by the Board. (While it is preferable to be conducted by a knowledgeable UU member of another congregation, it may be conducted by a member not on the Board or this Committee.)
- Maintain financial policies and procedures in a central, accessible location, with an electronic option if possible.

4) Advise and Support the Board and Others:

- Provide advice and support to the Board.
- Provide advice and support to the Treasurer.
- Provide assistance on financial or budget questions to the new Income Strategy Taskforce (aka fundraising taskforce) or other committees upon request.
- Conduct periodic reviews of Westside's budget structures, line items and special accounts and provide recommendations to the Board.
- Strive to align financial processes more closely with our strategic plan priorities.
- Over time, develop performance metrics (in consultation with committees) and a reporting process that ties ***funded activities*** with our mission and strategic plan.

5) General Congregation Procedures

- The Chairperson can serve up to two years, after which the Board of Trustees would either appoint a new Chair or could reappoint the incumbent Chair.
- Annual work plans and timelines are encouraged for all committees, with progress reports to the Board periodically.

TREASURER'S REPORT

Michael Matz (Nov 14, 2014)

Please find attached the Treasurer's Report for October 2014 and other analysis and documents.

1) Treasurer's Report

A modified version that shows "extra-budgetary" items at the right and items that exceed our Annual Budget so that we can watch our spending better.

2) Budget_to_Actuals_OCT2014_Report

October is a "tight" month with expenses for RE ramping up, as well as higher expenses overall with Fall activity... consequently, we have "crossed over" to having spent more than we have taken in so far this year. And, from Peg's report, as well as the Fund Balance tab in this report, we have very little to cover our negative cash flow. One step: Peg and I have decided to hold off paying the first half of the PNWD Dues (\$3,000) until December, when our income is expected to exceed expenses.

One very bright spot: Thanks to Jill sending out pledge statements, our pledge income rebounded nicely this month. Thank you Jill!!! She is planning to send out an "End of Year" letter to encourage those who want a tax credit in 2014 to pay their pledges in December, so we are hoping this will have a positive impact in advance of the Auction.

3) Request for Agenda Item: Assessment of parking lot retaining wall deterioration.

Rose has been especially diligent and has arranged for two companies to submit bids for an Engineering Assessment of the parking lot. Both are attached:

- a. Geo Group Northwest
- b. Nelson Geotechnical Associates

-- Do we want to authorize this to be done?

-- If so, which one does the Board wish to approve?

-- If approved, nothing will be done until after March 31, 2015, after the "rainy" season.

-- Once the assessment is complete, then we can determine what actual repairs and/or construction we want to take to prevent further erosion and to prevent flooding/landsliding.

4) Request for Agenda Item: Change of Fiscal Year

In the Finance Committee meeting, held November 11th, the issue of the timing of the auction, pledge drive, and congregational approval of the budget was discussed... BOTH the Finance and Stewardship Committees voted unanimously to adjust our Fiscal Year one month, to July 1st through June 30th. This will give more time for the pledge drive to be finalized, far enough away from the Auction, so that a budget can be better developed and presented to the congregation for approval. We request FY15-16 to

be a 13-month cycle starting June 1, 2015 and ending June 30, 2016, with FY16-17 a normal 12-month cycle from July 1, 2016 through June 30, 2017.