



**Unitarian Universalist Church  
of Medford**

**Annual Report  
2019-2020**

# **Annual Report 2019-2020**

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# **Annual Meeting Agenda – May 31, 2020**

1. Call to Order.
2. Chalice lighting and invocation.
3. Choose a moderator.
4. To act upon the minutes of the congregational meetings of May 19, 2019 and December 8, 2019.
5. To receive and act upon the written or oral annual reports of the the Board of Trustees, the Director of Religious Education, the Music Director, and various committees.
6. To receive a report from the Board of Trustees regarding any expenditures beyond the previously approved 2019-2020 operating budget.
7. To accept and approve the proposed financial operating budget for 2020-2021.
8. To accept nominations and vote on candidates for the offices of Trustee, Treasurer, Assistant Treasurer, Clerk, Collector, and Nominating Committee.
9. To elect delegates to the General Assembly of the Unitarian Universalist Association.
10. Adjourn.

# WARRANT

For an Annual Meeting of the Congregation of the Unitarian Universalist Church of Medford to be held May 31, 2020 at 12:00 noon, or immediately following church services by means of video and phone conferencing through the Zoom platform. This meeting will be held virtually, rather than in-person, because of health concerns created by the coronavirus pandemic, the recommendation of public health professionals and the Commonwealth that people engage in “physical distancing” and the Commonwealth of Massachusetts order prohibiting in-person gatherings above 10 persons. The Zoom link and other instructions will be distributed prior to the Sunday service on May 31, 2020.

## GREETINGS

To the members of the Unitarian Universalist Church of Medford, Massachusetts: You are hereby notified that the Annual Meeting will take place in the Sanctuary on Sunday, the 31st of May, 2020, at 12:00 noon, or immediately following Church services, at which time and place the following articles are to be acted upon and determined exclusively by Voting Members, in accordance with and subject to the bylaws of the Unitarian Universalist Church of Medford.

1. To choose a moderator;
2. To act upon the minutes of the congregational meetings of May 19, 2019 and December 8, 2019;
3. To receive and act upon the written or oral annual reports of the Board of Trustees, the Director of Religious Education, the Music Director, and various committees;
4. To receive a report from the Board of Trustees regarding any expenditures beyond the previously approved 2019-2020 operating budget;
5. To accept and approve the proposed financial operating budget for 2020-2021;
6. To accept nominations and vote on candidates for the offices of Trustee, Treasurer, Assistant Treasurer, Clerk, Collector, and Nominating Committee;
7. To elect delegates to the General Assembly of the Unitarian Universalist Association;

Faithfully submitted,

The Board of Trustees of the Unitarian Universalist Church of Medford

Molly Ruggles, Chair

Paul Marcucilli, Vice Chair

Nancy Kurtz, Past Chair

Loren Bernardi

April Evans

Susan Jhirad

Steve Schmidt

# Minutes from May 19, 2019 Annual Congregational Meeting

The meeting was called to order by Nancy Kurtz, clerk, at 12:39 pm. Rev. Marta Valentin offered opening words and the chalice was lit.

- 1.) Nancy Kurtz was selected to be moderator without objection. A quorum was present.
- 2.) Without objection, the minutes of the May 20, 2018, annual congregational meeting were accepted.
- 3.) The annual reports of the Minister, the Director of Religious Education, the Board of Trustees and various committees were submitted in written form in the Annual Report available at the meeting, as well as online. (Lourie August reported that the Small Group Ministry report was inadvertently omitted and will be distributed separately.) Nancy presented some highlights from the Board report concerning initiatives they hope to bring to fruition in the coming year. We held several meetings in response to conversations and concerns about the Wayside Pulpit and communication. Going forward, the Board will hold monthly or semi-monthly open meetings after the service for discussion of issues of concern to our community. Since it has been five years since we made the transition to part-time ministry, the Board believes it is time to review our congregational vision. During Rev. Susan Milnor's interim term, we had several conversations about this, and it is now time to do something similar. Molly spoke about the Board's engagement with issues of racism this year and our commitment to extend the conversation to the congregation so that we may evolve in our efforts to be more welcoming, multicultural community. By unanimous vote, the reports were accepted.
- 4.) There was no report on major expenditures in excess of the 2018-2019 budget, because all such expenditures were unanticipated.

## 5.) Disposition of Brenner Funds

The Board presented a multi-part proposal for the allocation of \$70,000 (possibly more) received from the Brenner Estate. Michael Glenn made a few introductory comments. It has been five years since we committed to a balanced budget. During that time, our pledges have increased from \$52,000 to \$70,000 and our membership is approaching 100. Nevertheless, we have run small deficits in every year since then. This reflects low interest rates, reduction in some pledges, and unanticipated expenses such as snow removal. This year's budget calls for a \$16-18,000 deficit. We need to reflect on whether we want to commit to greater budgetary discipline in the future. For the moment, the Brenner gift is roughly equal to our cumulative budget deficit over the past five years.

The Board presented a motion to:

- a) confirm prior board decisions to allocate \$19,000 for \$17,000 in building repairs previously paid out of the NPO and Ministerial Fund and \$2000 for UUA membership fees;
- b) authorize the use of \$10,000 to be used for installing new stoves and kitchen floor in Benker Hall (up to \$5,000), for religious educator professional expenses (up to \$1,000), and to establish the Brenner Scholarship Fund to provide scholarships for youth attending educational and enrichment activities (\$4,000) in honor of June Brenner's work as a DRE at our church, with any remaining balance from the \$10,000 available for other special projects authorized by the Board of Trustees; and
- c) allocate all Brenner funds received in excess of \$29,000 to the NPO fund. This was moved and seconded. Several people spoke in support. The motion passed unanimously, 27-0.

## 6.) Proposed Budget for 2019-2020

Geoff Ward, as member of the Finance committee, presented the proposed budget as developed by the Board in conjunction with the Finance Committee. He noted that the deficit has gone up because

building and ground expenses have consistently exceeded expectations. We have set a new baseline of \$10,000 for this line item. The budget was moved and seconded.

In response to a question about why the Music Director did not receive a cost of living increase, Nancy and Molly explained that when they reviewed salary guidelines they discovered that this one was relatively high compared to the others. Currently, the minister and DRE are at the low end of the UUA recommended scale, while the music director is above the upper end. Rev. Marta reported that her salary is between the minimum and the median on the scale, Mimi's is between the median and the maximum, and Alex's is above the maximum. They also clarified that the minister has a half-time (20 hours/week) contract, the DRE's is a 13 hours/week contract, and the Music Director a 5 hours/week contract. In response to a question about building use, Geoff explained that one summer tenant withdrew in hopes of finding an air-conditioned space. We had some discussion of the reported fact that half of pledgers chose not to increase their amount. Some of those pledgers reported they did so because of their personal economic circumstances, some because of dissatisfaction with the congregation, and some without giving reasons.

An amendment was proposed and seconded to increase the Music Director's salary by the same 2.8% as the other employees. The motion failed by a vote of 9-14.

The budget was approved by a vote of 28-0.

A motion was made to direct the board to conduct performance reviews of all staff and an analysis of salary equity in the coming year, with a report to the congregation. There was some discussion, noting the importance of including the congregation as appropriate in this process. One person suggested the board consider multiple resources in measuring equity. The vote passed, 24-1 with some abstentions.

## **7.) Nominations**

Geoff Ward presented a slate of nominations from the nominating committee. He thanked outgoing board member Robert Heintz for his service. Nancy Kurtz has agreed to stay on the Board for one more year. This year's nominees are:

Paul Marcucilli – three-year term as Trustee

Nancy Kurtz – one-year term as Trustee

Russell Tripp – Collector

Emily Hanna – Assistant Treasurer

Geoff Ward, Liz Ammons, Tammy McKanan – Nominating Committee

Upon motion and second, it was voted unanimously to approve the election of trustees, officers, and nominating committee.

## **8.) General Assembly Delegates**

Upon motion and second it was unanimously voted to designate Steve Schmidt (offsite) and Oriana McKanan (in person) as our delegates to the General Assembly in Spokane this year. Brendan Shea reminded us that Rev. Marta will be leading the Sunday morning worship at General Assembly. It will be live streamed here at our church at 1:00 pm ET on June 23.

**9.)** With no further business to come before the meeting, upon motion and second, it was unanimously voted to adjourn at 1:54 pm.

Respectfully submitted,

Dan McKanan

Clerk Pro Tem

Attendance at May 19, 2019 Annual Meeting: 30 Members; 5 Non-members

# Minutes from December 8, 2019 Special Meeting

The meeting was called to order by Nancy Kurtz, clerk, directly following the service. A quorum was present. 39 people signed in of whom 35 were members.

1.) Nancy Kurtz was selected to be moderator without objection. Molly Ruggles took notes as clerk pro tem.

2.) It was moved, seconded and voted unanimously without discussion as follows:

The Congregation affirms the sense of the congregation, as expressed at the community retreat on September 14, 2019, and the community discussion on October 20, 2019, that we should seek a parttime minister who will provide worship leadership, a unifying presence, and assistance in pastoral care, outreach, and other aspects of our shared ministry. The nature and frequency of services will be as agreed to by contract between the minister and the Board, at an amount not to exceed the budgeted amount for Minister in the 2019-2020 budget as amended.

3.) Upon motion and second, it was moved that the budget for 2019-2020 be amended to eliminate the projected deficit of \$16,487 by reducing the budgeted amount for Minister to \$23,883.

Discussion included questions concerning the impact of this vote on next year's budget. This impacts only the current year. Next year's budget will be based on our projected revenues for that year and it may change. The purpose of this vote is to indicate our commitment to have a budget without a planned deficit. The budget for guest ministers is separate, although if needed the minister budget can be used to pay guest ministers if we do not hire a minister this year. A comment was made that the board has worked hard to come up with a budget that stays within our means, and this is an important step. A question was raised about the number of hours covered by this budget. If the past hourly rate is used, this would cover about 13 hours, but going forward, we will not have a set hourly wage, but will work that out with individual candidates based on what their requirements and how they mesh with our needs and resources.

The motion passed unanimously.

4.) Upon motion and second it was voted to adjourn the meeting.

Respectfully submitted,

Molly Ruggles, Clerk pro tem

# Annual Report from the Board of Trustees – May 31, 2020

The powers and responsibilities delegated to the Board of Trustees by the UUCM congregation, as specified in our church Bylaws, include: (1) Appoint annually the chairs and other members of the Religious Education, Finance, Property, Membership, and Worship committees, and define their responsibilities and powers. (2) Appoint, from time to time, the chairs and other members of such special committees as it deems advisable, define the responsibilities and powers, and receive the reports of such committees. (3) Administer, directly or by delegation, all the affairs of the church except as expressly provided otherwise in the Constitution and Bylaws and report its actions at the Annual Meeting, including a report of the proposed annual financial budget.

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This past year was rife with change. That change has been the cause of worry, anxiety, and grief. But it has also been a rich wellspring of solidarity and care. Both before and after the outbreak of Covid-19 – a way of cleaving the year nearly impossible to avoid – we have seen our church community come together in ways both old and new.

We came together to collectively envision the ministerial future of our congregation, which has been lay-led since last year. At both our beginning-of-the-year retreat and follow-up retreat in October, we delved into what ministry meant to us and how hiring a minister might fit into that understanding. It was on the basis of that shared vision of ministry that, in a Special Meeting in early December, the church voted to authorize a search for a part-time minister. And thanks to the hard and ongoing work of our search committee – Liz Ammons, Marsha Lawson, Mimi Olivier, and Steve Schmidt – that search happily concluded with an offer to Rev. Bruce Taylor, who will be joining us this fall.

Rev. Bruce is a welcome addition to our church community, and we look forward to the many ways in which he will enrich church life. But the past year has also been a testament to the strength and outright tenacity of our congregation when left to lead ourselves.

Our worship committee organized a series of inspiring, thoughtful, and memorable services this year, which allowed us to come together to reflect on an eclectic array of topics – from white fragility, to the pitfalls of resilience, to the loving insights of *The Associated Press Stylebook*, to the conversion of Ebenezer Scrooge.

We had even more opportunities to come together for learning and reflection with the freshly launched UUCM Forum, a series of adult educational events presented by members of our congregation and the surrounding community. Thanks to the Religious Education Committee and the speakers, we got to engage with fresh perspectives on art, spirituality, and nature in an exciting new way.

We also came together in joy, whether it was carving pumpkins at Halloween, moving together at the family dance, or celebrating and welcoming new members of our congregation. The Board gives thanks to all the volunteers and staff members who made these events possible.

Recent events have made us think hard about the ways in which a church community is not bound or defined by a physical space. Despite this, our community still has its roots firmly planted in our historic buildings. Members of our community have done a great deal this year to make sure they continue to serve this essential function into the future, when we will once again make it our spiritual home. Thanks to a generous donation, the church has a new PA system for Benker Hall. Our kitchen received new stoves and a beautiful new floor thanks to the efforts of Loren Bernardi, Cathy Collins, and Rita Bamford. Loren and Nick Sargent installed a brand new roof on the Osgood house shed. Brendan Shea helped install and paint a new church sign. We are in gratitude to all of them and the many other helpers who keep our buildings safe and comfortable for all.

Perhaps most notably, due especially to the many hours of work put in by Susan Jhirad, the Medford City Council has approved a dramatic renovation and restoration of Osgood House in the form of a Community Preservation Act grant. We all look forward to the many changes Osgood will be seeing in the future, including restored historical windows and doors, new paint for the exterior, and a new ramp for the rear entrance. The grant comes with a responsibility to open Osgood to the public in open houses twice a year, which will be a way to share its rich history with the wider community.

Our church connected with our community in a number of other ways this year. In November, our church was the host building for Medford Gives Thanks, a multi-denominational event of the Medford Interfaith Ministry that brings people together to gather in gratitude and to gather food for the Medford food pantries. As part of the Interfaith Clergy Group, our church also stood alongside Temple Shalom in solidarity after the stabbing of five people in a Rabbi's home in New York. Our church also continued to host the Food Pantry, steered by Liz Ammons and David Pinckney, even after shutting our doors for all other activity in the wake of the pandemic.

The Board itself instituted some new policies to make the logistics of church life more manageable. The first was an update to our space use policy, which clarified the use and need of the two different calendars used for scheduling events held in the building. The second, all too appropriately, was a policy to clarify the process for deciding when to cancel a church service (primarily for inclement weather). The Board also approved the Brenner Scholarship Fund for youth and young adults, along with procedures, guidelines, and forms for administering the scholarship.

The most significant decision by the Board came in March, when it was voted to close the church building for services, church events, and outside use. This was a painful but necessary decision, one that aligned with government guidelines and our concern for the safety of the church and wider community.

Since then, our congregation has come together in ways that affirm the existence of our loving community beyond the bounds of a single space. With little guidance or precedent, members of the Worship Committee and some other essential helpers like Brendan Shea and Avalon Owens came together to organize virtual services and coffee hours using YouTube and Zoom, which have become a vital spiritual and social resource in hard times. Our musicians and singers performed together from their homes, and our religious education continued in new and creative ways thanks to the hard work of Mimi Olivier. Often with the assistance of Steve Schmidt, members of our church community offered and asked for help in dealing with the effects of pandemic, whether that was a grocery run, technical assistance, or just a phone call to check in.

As the next year awaits us, much is uncertain, both logistically and financially. In response to guidance from the UUA about in-person gatherings, the Board decided in May to revisit in late summer the questions of whether, when, and how to reopen the church. It likely that the ways in which we will interact and connect in the coming year will be very different from what we are used to, and that it will present challenges and responsibilities that the church has not faced before.

The Board is confident that, whatever the future holds, we will continue to find ways, new and old, to worship, care, and find meaning together. We know that, thanks to *all of you* – staff, members, friends, and guests; pledgers, cleaners, singers, bell-ringers, video-editors, speakers, and greeters – this community does, and will, thrive.

~~ Paul Marcucilli, on behalf of the UU Church of Medford Board of Trustees

# Annual Report from the Director of Religious Education

Religious Education thrived this year with continuations of old programs along with some new ones.

The Younger Kids Class was joined by a new addition, Kaiden who is 4. He is the grandson of a long-time member of the congregation. It's been fun to have a younger child in the class! Parents did a stellar job teaching this year and the children have a close bond. The class was enhanced by visits from guest teachers such as Lisa Bouley who taught yoga.

Post-COVID the parents were overwhelmed and not able to shift the teaching to an online format. Mimi and RE assistant Lily MacNamee took over and have held "Storytime" on Zoom every week. This has proven to be very popular with the kids and gives the parents a well-deserved break. The children have embraced the idea of reading to each other and clamor for opportunities to share their favorite books.

The Older Kids class had an excellent year. Last year there were serious attendance issues in this class. This year was far more consistent and cohesive. Better attendance allowed the group to form real relationships and work together. We started the year exploring identity, both personal and as a UU. Later in the fall Cheryl Bell worked with the class on a unit about Gratitude. She introduced the group to "gratitude journals" which became very popular. The kids were excited to take their journals home to work on and then bring them back and share. So excited that some of the kids presented their journals during a Time For All Ages (TFAA).

We transitioned into an exciting curriculum called "Magic and Mystery" developed by the UUA. Dan McKanan was our guest teacher. This very popular program introduced the kids to the "Big Questions" and explored how belief systems affect the answers. They were very excited to make a video at the end of each session!

Rob Kinslow, a ministerial student at Starr King, offered to teach UU principles and Magic to our middle-schoolers this Spring. Mimi and he worked on a plan and then Covid hit. Thank goodness Rob is proficient in Zoom so we were able to offer this virtually. We then agreed to share this program with the UU Church in Montpelier, Vermont. This has added to the richness of the program which will culminate in a Magic Show at the end of 12 weeks.

The Youth Group met biweekly this year. They worked with Avalon Owens and Dal Codger. They used the Soul Matters Small Group program and also worked on learning about Climate Change and ways to address it.

There were several community events this year organized by the RE Committee. We had a Family Dance, a smashing Halloween Party and 2 RE Breakfasts. We were looking forward to the Family Dance and puppet show with Dream Tale Puppets which was sadly canceled due to Covid-19. Our collaboration with Dream Tale Puppets was also going to include a presentation for the whole congregation and a puppet-making class for the kids. Hopefully this can happen down the road.

Adult RE was offered with the presentation of "Cakes for The Queen of Heaven" by Lourie August and Ann Heintz.

Adult Enrichment Education debuted with the very popular UUCM Forum organized by Dan McKanan. Many folks from the congregation including Margery Gans, Susan Girard, Steve Schmidt, and Lisa Bouley presented on topics of their choice. These events were extremely popular and well attended.

A fresh approach to a "Whole Church" service was tried this year with "The Creator's Workshop," a collaborative service with Mimi working with Minister Aisha Ansano. The RE Committee and Worship Committee agree that it is a great model for future "Whole Church" services.

A new program this year is the Middle School Mentoring program. All of the children in the Older Kids Class were matched with an adult in the congregation. We had a wonderful event at the church where the pairs did a planting project together. Mentors have been connecting with the kids individually since and have continued to do so since COVID in a number of creative ways.

Another new project was the Search Committee. Mimi was part of this committee and worked alongside Liz AAmans, Steve Schmidt, and Marsha Lawson to search for our next minister.

Lastly, there were many fun TFAA's this year and lots of great guests. Peter Wyers, Cheryl Bell, Lisa Bouley, Katherine Harvey, and the Paisley-Flango family are among those who collaborated with Mimi on a TFAA.

This year's RE Committee consisted of Mimi Olivier, Dan McKanan, Ann Heintz, Cheryl Harwood Bell, and Avalon Owens.

Respectfully submitted,

Mimi Olivier, Director of Religious Education

# Report from the Music Director and Committee

I am excited to share with you some highlights from a fantastic year of music making both in the services and with the wider community, and even despite the movement online in March, we have still had a great year. (I will touch on the Online services in its own section.)

## Choir

The choir was well attended again this year, with the choir even getting together to sing without me. This year we performed a lovely range of music from folk, pop, hymns and classical including some new arrangements from myself.

Highlights for me this year include Sugar Wassail on Christmas Eve, Hold On at the MLK day service and the choir performing a spine-tingling version of my arrangement of “How Can I Keep from Singing” in February.

## Hymns

Following on from last year, we have kept track of all the hymns sung (until the Covid-19 crisis) so we were able to keep a good varied program of hymns. We also introduced less familiar hymns this year, mostly being sung during Morning Song. A big highlight for me and the congregation this year has been the amount Molly and I have been able to play together and really express the energy and emotion of some of the hymns.

## Music in the Community

This year saw the continuation of our spring Folk and World Music series, though sadly two of the three events had to be canceled due to the public health crisis. The concert with Sol y Canto however did go ahead and was a great success. We had a good attendance including lots of newcomers to our church; to me that is a great sign.

I am hoping that in 2021 we may be able to still put on Bellwether (Celtic) and Eloise & Co (Breton), but we will have to figure out the details for this.

## Piano

This year we got the piano serviced by a local piano repairer and our beautiful piano has never sounded so good (or looked so clean).

## Online Services

This has been a big learning curve for all of us, both technologically and musically. The big thing for me was learning to play and sing the hymns at the same time to make singing along at home easier. Some special music related mentions should go out to Avalon Owens and Peter Arzeno for helping with special music editing, Nancy for being a driving force behind special music, Molly for an incredible music service and for playing and singing hymns, and Steve and Russell for making it possible to see and hear the organ in action at a recent online service!

## From the Music Committee (Nancy Kurtz, Marsha Lawson, and Joe Walters):

We have enjoyed another wonderful year with Alex as our music leader. His contribution to our virtual services enlivened our online presence and let us keep singing, even by ourselves. Thanks to all of our musicians who contributed special music when Alex was not with us:

Brendan O’Brine  
Joe Walters  
Marsha Lawson  
Molly Ruggles  
UUCM Choir

Carole Bundy  
Alex Daum  
Brendan Shea  
Russell Tripp

Nancy Kurtz  
Paul Marcucilli  
Andey Amata-Kynvi  
Melissa Radzysinski

# Review of Fiscal Year 2019-20 Finances

Fiscal year 2019-20 financial results reflect major impacts from the departure of Rev. Marta early in the fiscal year and the curtailment of our in-person operations starting in March due to the coronavirus. Our cash flow from operations was positive for the first time in living memory. This is worth appreciating, whatever the causes and background situation. Notable details:

**Income:** With the cessation of our in-person Sunday services our plate collections came to a grinding halt. Likewise, when outside users were no longer allowed to use our facilities, revenues from that source ceased. Our major yearly fund-raising activity, the church rummage sale, was scheduled to occur in April, its usual time of year. With its cancellation the revenues from fund-raising were minimal.

**Expenses:** (1) Following the departure of Rev. Marta and the community's decision to not hire a replacement or fill-in minister for the remainder of the fiscal year, the expenses related to the position were – naturally – far less than originally budgeted. Ministers' contracts run from August 1 to July 31. Thus the amount shown is an outcome of the one month overlap between the remainder of Rev. Marta's 2018-19 contract and this fiscal year. The cost savings here were partially offset by increased Sunday Service outlays from hiring outside speakers in place of a minister.

(2) Due to the low snowfall this past winter, snow removal costs incurred were well under typical experience and what had been budgeted for.

(3) Spending on Buildings & Grounds projects, as detailed in [the Committee report below](#), was almost \$3,700 over the \$10,000 budgeted. However, at last year's annual meeting (item #5 of [minutes above](#)), an extra amount, as needed, greater than this \$3,700 was approved for facilities repair and rehabilitation projects, with particular reference made to the then impending church kitchen rehabilitation project. Nominally this was to be spent from the Janice Brenner bequest proceeds (largely received during fiscal year 2018-19) and thus is in effect outside the operating budget. Kitchen project spending totaled over \$3,700, hence, arguably, the true spending overage in this category is zero.

(4) In the same passed motion concerning disposition of part of the Janice Brenner bequest proceeds, \$1,000 beyond the contracted amount was granted to the DRE for discretionary profession-related expenses. The \$515 apparent excess spending on the DRE line reflects the partial spending of that allowance. The remaining \$485 from the \$1,000 will carry over to this coming fiscal year.

Our church has functioned on a lean budget for some time. Now with the change from half-time to contract minister the budget will be leaner still. Costs in various categories are largely beyond our control and will continue to be incurred at amounts roughly in line with previous levels whether the church reopens physically or not. Revenues from key sources will be highly contingent on how quickly any such reopening happens. In this year's proposed budget we continue to recommend that we assume permanently higher ongoing building related costs until experience indicates otherwise.

The Finance Committee acknowledges the following people: Collector Russell Tripp, who organizes received checks and cash and deposits them; church administrator Brenda Bonetti, who presides over the start of the invoice payment process, calls in payroll numbers, and works with the accounting system; Michael Glenn, who pays most church invoices online as well as serves on this committee; and Assistant Treasurer Emily Hanna, who is seldom called upon to sign checks anymore following the move to handling payments online, but who stands ready as a backup as needed.

Respectfully submitted,

Geoff Ward, Michael Glenn, and Brendan Shea,

UUCM Finance Committee

## Fiscal Year 2019-20 Income & Expenditures, Projected\* vs. Budgeted

	FY 2019-20 Estimated*	FY 2019-20 Budgeted	Actual vs. Budgeted
<b>Income</b>			
Pledges	70,200	72,853	-\$2,653
Plate and Other Gifts	5,100	6,700	-\$1,600
Fund-raising	109	5,700	-\$5,591
Flower Sponsorship (net)	63	240	-\$177
Building Use	10,192	13,500	-\$3,308
Investment Income from NPO Fund	1,900	2,300	-\$400
Lawrence Fund Distributions	4,450	4,550	-\$100
Investment Income from Ministerial Fund	6,000	6,000	\$0
Music Program Fund Drawdown	0	1,000	-\$1,000
Membership/Welcoming Fund Drawdown	845	1,250	-\$405
<b>Income Total</b>	<b>98,859</b>	<b>114,093</b>	<b>-\$15,234</b>
<b>Expenses</b>			
Minister	2,970	40,370	-\$37,400
DRE	15,771	15,256	\$515
Sexton	10,146	9,869	\$277
Administrator	4,364	4,580	-\$216
Music Director	7,536	7,525	\$11
Payroll Service	2,336	1,807	\$529
Workers Compensation Insurance	3,194	2,727	\$467
Misc. Employer Taxes	0	70	-\$70
<b>Staff-Related</b>	<b>46,317</b>	<b>82,204</b>	<b>-\$35,887</b>
Utilities & Heat	14,788	15,100	-\$312
Snow Removal	3,052	5,700	-\$2,648
Property & Liability Insurance	6,213	6,000	\$213
Buildings & Grounds	13,685	10,000	\$3,685
Sunday Service	6,830	3,560	\$3,270
Religious Ed Supplies & Programming	482	1,400	-\$918
Music Program	0	1,000	-\$1,000
General & Administrative – Supplies, Services, Equipment	3,183	3,700	-\$517
Membership & Welcoming	845	1,250	-\$405
Affiliations	250	250	\$0
<b>Expenses Total</b>	<b>95,645</b>	<b>130,164</b>	<b>-\$6,025</b>
<b>Surplus</b>	<b>3,214</b>	<b>-16,071</b>	

\* Full fiscal year projections based off of actual results through May 29.

# Report on Church Assets

Principal church assets are comprised of our properties and their contents, four major church financial fund accounts, and our checking account at Citizen's Bank. Those funds are: (1) the NPO Fund (the name derives from "Non-Profit Organization"); (2) the Ministerial Fund, (3) the Charity Fund, and (4) the Lawrence Fund. LPL Financial of Winchester serves as custodian and manager of the first three funds, while PNC Bank of Pittsburgh serves as trustee of the Lawrence Fund.

*Portfolio Management Philosophy:* In December 2015 the then members of the Finance Committee – Geoff Ward and Michael Glenn – met with Mark Shepherd of LPL Financial to discuss investment strategies for the church accounts. We – optimistically in retrospect – noted that having the church run a balanced budget was in sight. The resulting reduction in anticipated major withdrawals from the accounts over the coming years would afford us some theretofore absent investing flexibility. Mark suggested that we start investing the fund assets with an eye towards earning higher returns, without abandoning our fundamentally low-risk approach. The Committee members ultimately agreed to accept Mark's proposal.

The outcome was the following notional benchmark portfolio allocation: Cash: 30%; Fixed Income (short- and intermediate-term bond funds): 40%; Equities: 30% (large-cap 25%, including 3% international; mid-cap 3%; small-cap 2%).

The Committee's general predilection is to be extremely conservative – aimed at limiting any risk of capital loss which we can ill afford. Historically, current stock market valuation levels have been associated with low total expected returns and substantial risk of what Benjamin Graham and Warren Buffett call "permanent capital loss" – which we take to mean a situation wherein if valuations subsequently fell to historical norms (a) the resulting loss would be substantial and (b) the chance of a subsequent recovery back to the starting level any time soon thereafter would be slim. The Federal Reserve is apparently determined to prevent – indeed seems deathly afraid of, as shown once again by the extraordinary measures employed recently – valuations from declining to historical and relatively sane norms. But we cannot know whether efforts the Fed undertakes to forestall such a stay of execution will succeed over the time-frame that we operate within. Thus we have chosen not to gamble on eking out a few extra percentage points of return while incurring that risk. Should stock markets return to valuations whereby the prospective returns adequately compensate us for the risks undertaken we will consider recommending a more aggressive asset allocation for the main church funds.

Below is a listing of the funds' net asset values (NAVs) as of April 30 for the LPL managed funds and March 31 for the Lawrence Fund, and their respective influence on our finances. NAVs change due to income generated and reinvested, fluctuations in market values of fund assets, investment management fees, and contributions or withdrawals from the funds.

**NPO Fund.** NAV: \$144,434. This fund's covenant contains no restrictions on withdrawal of principal or income. For many years this fund was drawn down to fund church operating deficits. This still happens at times, to a lesser degree. Income from interest and dividends is accounted for as investment income in the budget report. Income from the NPO fund is treated as income in the church financial statement, whether or not the income is withdrawn from the fund.

**Ministerial Fund.** NAV: \$234,509. Income from the fund has been accounted for as income upon distribution. The use of distributions of this fund is limited to funding compensation paid to UUCM's minister. Due to the size of this church operating budget category the Ministerial Fund in practice functions as a reserve fund similar to the NPO Fund.

**Lawrence Fund.** NAV: \$186,591. Distributions from the funds are determined by the Trustee (PNC) and according to the fund's indenture are limited to the income earned by the fund. Distributions are accounted

for as income upon receipt, and are expected to total approximately \$4,550 this fiscal year. There is no restriction on the use of the distributed incomes, *once received*. The Trustee effectively exercises near absolute discretion on the fund's investment policy. They have listened to our requests or suggestions, while resisting any fund portfolio allocation that would deviate from their comfort zone, that is, within the range of conventional industry practice. The current fund allocations of 35% equity and 61% fixed income – the average duration of the fixed income portfolio being unclear – is, in practice, not far from that advocated and put into place by the LPL Financial asset managers.

**Charity Fund.** NAV: \$55,084. Fund income, liberally defined in the fund's covenant to include realized capital gains, may be paid out at the minister's discretion to causes and church members in need. While the Fund's terms do not preclude the financing of certain church expenditures, this has not been the practice to date. As a result the Charity Fund does not effectively enter into normal church operating budget-related considerations.

**Russell Fund.** This one remaining small fund is an account held by the UUA as custodian which is managed by their asset management arm. Current NAV is about \$1,428. At today's low interest rates the fund generates virtually no income. The fund's terms prevent it from being cleanly liquidated. Thus it is little more than a curiosity at this point.

**Checking Account.** Balance: \$37,130. Worth noting is that: (1) there is a backlog of checks awaiting deposit, thanks to the crimp Covid-19 related restrictions on in-person visits to our bank has put in Russell Tripp's normal receipts-deposit routine; and (2) over \$5,000 was paid for design work on the Osgood House restoration project (see below) in advance of receiving any awarded grant funds pledged by the City of Medford towards that project.

### **Special Purpose Funds**

There are several active and once-active "funds" which have no external asset account (such as with LPL or a bank), but rather are accounts set up in the church accounting system. They are used to track special donations and grants made to the church for specific purposes. In the double-entry bookkeeping framework these appear on the liabilities side of the church balance sheet. These funds can be and are spent down, so to speak, in order to finance specific designated types of expenditures. They cannot just be considered sitting there ready for the using on any old thing.

Some of these "funds" are ephemeral in nature, e.g., when the Christmas Eve service collection is taken on behalf of designated charities and shortly thereafter checks are cut to the chosen beneficiaries. One might consider that these funds are "held in" the checking account or the NPO Fund, but this would merely be a linguistic convention. The basic truth being modeled is that – again – not all of the liquid assets held in the church's name can simply be spent as we please. These special-purpose funds include:

*Music Fund:* Endowed in late 2013 by a generous former members of the church Ron and Janice Dallas, earmarked specifically for funding the UUCM music program. The fund was subsequently infused with an additional \$5,000 for the Dallases in 2018. It has also been the beneficiary of other donations and fund-raising activities. The Music Fund is projected to commence the coming fiscal year with a balance of this \$2,455.

*Membership & Welcoming Program Fund:* Originally funded in December 2016 by a Unitarian Universalist Woburn Grant, and then further funded by a partial rebate of \$1,100 in asset manager fees by LPL Financial. The fund was augmented in October 2017 with our church's \$1,000 grant from the proceeds from the dissolution of the Tyngsboro, Massachusetts UU church. (Other area UU churches received a similar grant out of the Tyngsboro church closing proceeds.) The fund is earmarked for

church membership development, largely as chosen by the Membership Committee and Outreach Team. Current balance is \$1,777.

*OWL Program Fund:* Reflects tuition collected from non-UUCM participants in RE's OWL program. Funds are used to defray expenses associated with the program, such as for program teacher training. Current balance is \$636.

*Medford Osgood House Rehab Grant:* This special account will be used to track funds received from the City of Medford grant for the Osgood House restoration project discussed in the Board of Trustees report above, and paid out to the contractors involved. The current balance is *negative* \$5,008, reflecting associated design work the church has paid for in advance of the actual receipt of grant funds. We expect that at times it will have a large positive balance when grant monies have been received in advance of paying for the constituent sub-projects. When the project is complete this account will have a zero balance. Until then it will provide a dedicated tracking mechanism for the project funds received and dispersed.

## **Annual Report from the Worship Committee**

**Worship Committee:** Susan Jhirad(Board liaison), Mary MacNamee, Russell Tripp, Mimi Olivier, (RE Director), Alex Cumming (Music Director), Tammy McKanan, Andey Amata-Kyvni, Avalon Owens.

Although the Worship Committee began the year on a difficult note, with the departure of hardworking Chair Carolyn Cronin and co-Chair Minister Rev. Marta Valentin, it has reconstituted itself successfully and has managed to pull through the year without a minister. First, our thanks to Carolyn for passing along all her useful contact and other information and willingness to still serve as Worship Associate. Thank you to Steve Schmidt who briefly joined us, but before he left assembled a helpful Google Doc link with all our information regarding ministers, Sunday service format, etc. Thanks also to Nancy Kurtz and the entire "special music" team for continuing to provide music for so many in-person and online services.

The Committee has had an excellent division of labor, with Mary MacNamee making agendas and chairing meetings, and others (Andey, Tammy and Susan) taking charge of monthly coordination. Alex has overseen most of our music, Mimi has provided regular excellent Times For All Ages. Russell has given us wise advice on music and other matters. Music provided by Alex, Molly, Russell, and other church musicians has been excellent, as has the choir when we were still meeting in church.

Although not a member of the Committee, Melissa Radzynski has provided us with a reliable roster of regular Worship Associates.

In the absence of an in-house minister, services by guest speakers and lay leaders have been very well received overall. Then in the midst of it all, the Covid-19 changed our world, and we had to create online services. These were, in fact, harder to create than in-house services, but with the cooperation of everyone, and in particular the wonderful work of Avalon Owens who put all the moving pieces together, we seem to have pulled it off.

We look forward to summer services and are planning for services that will likely be still online for the foreseeable future. However, we are simplifying the format – in order to give some relief to everyone. This is a work in progress, so stay tuned. Suffice it to say, there will be summer services.

On the whole, this has been a good year for the Worship Committee, with everyone pitching in to help. We look forward to a collaboration with our new Minister, Rev. Bruce Taylor.

Respectfully submitted,

Susan Jhirad, Board liaison to the Worship Committee

# Report on the Small Group Ministry Program

Small Group Ministry (SGM) is an important feature of our church life. Small groups promote meaningful connection between individuals “beyond coffee hour,” thereby strengthening the fabric of the whole church community. Small groups allow congregants to focus on spiritual growth and explore issues together. In addition, small groups help integrate newcomers into our church community, thus promoting membership growth. This year’s activities have included several successful small group experiences.

**1) Soul Matters groups:** This year twenty people were involved in two Soul Matters groups. The Monday night group was facilitated by Marsha Lawson and Shaina Sawyer. Lourie August facilitated the Tuesday evening group. Beginning in March, both groups moved to a ZOOM video-conference format due to the pandemic. In the main, participants valued the opportunity to reflect on the monthly Soul Matters theme and to share with others on a deeper level. The suggestion is that for the new church year we continue to offer monthly small groups with a format similar to Soul Matters but with mixed-age participants focusing on various aspects of our shared life experience.

**2) Aging with Wisdom groups:** The Aging with Wisdom groups continued for a second year focusing on topics related to aging. Michael Glenn facilitated the groups. At the beginning of the church year there were about a dozen people participating, meeting monthly in two sections. Due to a decline in membership, the groups later combined into one. The purpose of the group was to look spiritually at issues of aging and to help members develop spiritual practices to better deal with getting older. The Aging with Wisdom group plans to continue into the summer, but then end.

**3) UUCM Book Groups:** The book groups are in their sixth or seventh year at UUCM. The two groups were held regularly through the year, one on Sunday afternoon, and the other on Monday night. About sixteen congregants participated in the groups. The final May meeting featured both groups meeting together, discussing Toni Morrison's *A Mercy*. The book groups plan to start again in September with new membership. A separate memoir-reading group is planned for this summer with about eight members.

**4) Meditation Groups (UUCM Sangha):** This year the meditation group began with two sittings a month (1st and 3rd Thursdays). In addition, there was also a 2nd Thursday meditation/study discussion group facilitated by Marsha Lawson. After the Covid-19 church shutdown, the Thursday meetings were expanded to meet every Thursday on Zoom. The intention is to continue to offer these sessions via videoconferencing for the foreseeable future. On one Saturday in January, Marsha Lawson, Michael Glenn and Lilia Cuervo led a Day of Mindfulness. Attendance at the sittings has risen, and is currently a dozen or more people. It is interesting to note that a number of the regular participants are not from our immediate church community, but have found our meditation group an excellent place to pursue and deepen their spiritual practice.

**(5) Adult Religious Education (RE):** In conjunction with the Religious Education (RE) committee, the Small Group Program sponsored the five-session curriculum *Cakes for the Queen of Heaven*. The series focused on feminist theology in ancient times. The group met monthly beginning in October and was facilitated by Ann Heintz and Lourie August. Fifteen women attended the group at some point though the typical attendance settled at about nine regular participants.

Submitted by Lourie August

# Annual Report from the Buildings & Grounds Committee

This past year has been another very active one for renovation and repair projects involving our church home buildings and grounds. Some improvements are readily apparent visually; others are less so but no less important. As usual, some were anticipated and planned and some were unanticipated and urgent in nature. The most noteworthy projects were:

- (1) renovation of the church kitchen, including a new floor and oven ranges;
- (2) replacement of the main sewer lines in the church;
- (3) completion of Osgood House plumbing repairs stemming from frozen pipes;
- (4) replacement of the outlet piping system for the sump pump which keeps the church boiler from being flooded;
- (5) replacement of the Osgood House shed roof;
- (6) replacement of the church sign on our front lawn.

Committee and departing Board member Loren Bernardi contributed his time and substantial skills in making the church kitchen and shed roof projects happen, the former aided by church members Cathy Collins and Rita Bamford, and the latter aided by church member Nicolas Sargent. Loren also provided major assistance to our plumber who replaced the church sewer pipes. Brendan Shea procured and then installed our new church sign, which surely passers-by as well as our immediate community will all agree was a welcome aesthetic upgrade.

Projects planned for the coming year include repaving part of the rear church driveway, replacing the church hot water heater, and possibly replacing the Osgood House furnace. The church hot water heater is over 20 years old and is showing signs of rusting out. The Osgood boiler is leaking small amounts of water, and has long showed signs of age. We had previously anticipated repaving the entire section of the driveway between Powderhouse Road to where the pavement ends; however, the bid received for that job was sufficiently high that we are examining more modest alternatives, such as a more extensive pothole refilling job compared to recent past refill jobs.

While not formally a Committee project, it is worth noting here that Osgood House will be undergoing a significant restoration this coming year, thanks to a grant from the City of Medford. The front door, deteriorated and nonfunctional for many years, will be restored. The rear entrance will be remodeled and the very short rear door will be replaced. A wheelchair ramp leading to the rear entrance will be installed. Many of the windows, some badly deteriorated, will be restored. And the house will be repainted. Thank you to Board member Susan Jihrad for envisioning and orchestrating the grant procurement process! The awarding of the grant is testament to the value the greater community places on our centrally located, very visible historic structures.

We extend our annual thank you to our sexton Fred Humphries. His ongoing oversight of our treasured but old buildings helps keep small problems from ballooning into large issues.

Respectfully submitted,

Geoff Ward,

Building & Grounds Committee chairman

# Annual Report from the Membership Committee

Prior to the COVID virus isolation and the constraints that it entailed, membership activities were progressing as planned.

In the Fall there was a membership class with six candidates attending. Of those six three, Brendan O’Brine, Ann Hogan, and Olga Sinelnikova sent letters of intent to become members to the Board. The Board approved all three and all three signed the Roll of Members before the New Year.

It had been planned to have a second class with four potential candidates but the coronavirus isolation prevented holding that class. An attempt was made to contact the candidates via phone or Zoom but that proved impractical and so there were no other new members than those who had signed the Roll in October.

## Thoughts on Going Forward

### *Signing the Roll of Members*

Last year it had been determined, for a variety of reasons, that as soon as an applicant's letter of application had been approved by the Board, the new member should sign the Roll of Members as soon as convenient rather than wait for the Welcoming New Members service at the end of the church year.

In planning for this year’s Welcoming New Members service – though it did not actually take place – it became clear that without the signing of the Roll of Members, the welcoming ceremony has lost some of its gravitas. It is recommended that in futures welcoming new members services the Worship Committee should be enrolled in helping to create this sense of gravitas.

### *Classes*

That aspiring members attend a Membership Class is not specified in the Bylaws. The Membership Policy, adopted by the Board in June of 2019 (<https://tinyurl.com/uucm-policies>) does, however, refer to Classes as an integral part of the process of becoming a member. Short of amending Article II of the Bylaws to include classes, I think it is important that a “class” of some sort, when properly conducted is not only integral but essential to becoming a member.

In the 2019 Report on Membership it had been announced that I would be stepping down as leader of the Membership Team and that a replacement would be found and guided into leading the Team. A replacement has not been found and I will continue to look for someone to take his place.

Respectfully submitted,

Steve Schmidt

## **Annual Report from the Caring Team**

The Caring Team, as with all aspect of church life, has been notably affected by the coronavirus situation. Since the virus has led to social distancing, sheltering in place, and the cessation of on-site services, the extraordinary shared ministry of the congregation has stepped in to help resolve the needs and cares of members and friends of the congregation.

This has most noticeably seen in the phone support that members have been initiating to remain in contact with all members of the congregation especially those who are known to be in need of care and support. Additionally, members have been active in bringing groceries and/or supplies to those who are or have been in special need.

And, as was the case in previous years, much of this caring happens below the radar.

This care and shared ministry has also been seen in the extraordinary support of so many people contributing to making our virtual online services and Zoom Candles and Coffee Hours possible.

As grateful and pleased as we are with this flowing of caring, it comes as no great surprise since prior to the virus-induced shut down of on site Sunday services, the shared ministry has always been a vibrant, if not highly visible, part of the community caring for itself.

Respectfully submitted,

Steve Schmidt

## **Annual Report from the Outreach Team**

This year's outreach team – Brendan Shea, Melissa Radzynski, and Molly Ruggles – managed and regularly updated the UUCM web page and Facebook page. The team responded to the Covid quarantine with a well-thought-out plan for communicating and publicizing virtual services. Group email lists for various church groups and committees have been updated to a more reliable server and there was also some preliminary work done around improving our email announcement list. In addition, the outreach team continues to refresh the wayside pulpit with new and visually engaging content.

Molly Ruggles, for the Outreach team

## Fiscal Year 2020-21 Proposed Budget

	Amount	Explanation
Pledges	70,000	Estimated canvass total
Plate and Other Gifts	3,000	Includes Universalist RE grant
Fundraising	3,000	Assumed rummage sale in 2021
Flower Sponsorship (net)	25	
Building Use	10,000	Heavily dependent on reopening rollout
Investment Income from NPO Fund	1,500	Interest rates down
Lawrence & Other Restricted Fund Distributions	4,400	Slight decrease
Ministerial Fund Income Distributions	6,000	Continued \$500/month withdrawal
Membership & Welcoming Fund Drawdown	1,250	Budgeted program spending (below)
<b>Income</b>	<b>\$99,175</b>	
Minister	23,800	Rev. Bruce contract
DRE	15,471	2% increase
Sexton	10,546	12 hours/week; 2% raise
Administrator	5,425	6 hours/week; 2% raise
Music Director	7,525	Level with FY 2019-20
Payroll Service	2,400	Level with FY est. 2019-20
Workers Compensation Insurance	2,800	
<b>Staff-related</b>	<b>\$67,967</b>	
Utilities & Heating Oil	15,000	Assumes low energy prices recover
Snow Removal	5,700	Assumes return to more normal snowfall
Property & Liability Insurance	6,400	Small increase assumed
Buildings & Grounds Maintenance, Repairs, Upkeep	10,000	Annual baseline target
Sunday Service-related expenses	3,500	Fewer guest speakers with new minister
Religious Ed Supplies & Programming	1,400	Level Funding
General & Administrative Supplies, Services, Equipment	3,700	More normal level with OoS printing
UUA/MBD contribution	250	Nominal contribution
Membership/Welcoming	1,250	Planned program spending
<b>Expenses</b>	<b>\$115,167</b>	
<b>Deficit</b>	<b>-\$15,992</b>	Planned drawdown of church assets

# **Report on Performance Reviews and Salary Equity Analysis**

The congregation charged the Board at the June, 2019 annual meeting to conduct annual performance reviews of all staff, to conduct an analysis of pay equity issues and to report to the congregation.

## **Evaluation of Staff**

Reverend Marta resigned her position in June 2019. When she was here, she had met with staff and provided feedback. She did not conduct a formal staff evaluation. In the absence of a regular minister this year, the Board appointed a Board member to meet with and provide support as needed to each of our staff members. However, we have not yet developed a process for evaluation of staff, which was a new responsibility for the Board. It will remain a Board responsibility under the contract with the new minister.

## **Analysis of Pay Equity**

At the 2019 annual meeting, it was voted to give a cost of living increase to the minister, DRE, office administrator and sexton, but not to the Music Director. The rationale was that he was paid an hourly rate for ten months, and that he was already at an upper limit for musical director compensation. Unlike the minister and DRE, the Music Director is paid for 10 months, not 12 months. This led to a discussion of pay equity for our staff, resulting in the congregational vote.

The Board reviewed the UUA Salary Guidelines applicable for 2019-20 to determine where our staff compensation falls within those guidelines. The Guidelines, now called Recommendations, have three levels: MIN, MID and MAX.

### Minister

Since the position of minister was vacant for 2019-2020, no analysis was done.

The salary we have offered to our incoming minister is \$23,800. It is considered a part time, 10 month position, although payments will be paid out over 12 months to meet eligibility requirements of the UUA Health Plan. (We are not paying any portion of his health insurance premiums.) This salary is comparable (under the UUA Salary Recommendations for 2020-2021) to one-third of the full-time equivalent (“FTE”) salary of \$71,300, which is the MID level salary. It is intended to be a 13 hours per week position for 40 weeks.

### Director of Religious Education

The DRE salary of \$13,800 paid for 2019-20 corresponds to a FTE salary of \$41,400. This salary is 94% of the MID.

### Music Director

The Music Director was paid \$7,000 over a 10 month period. This corresponds to a FTE 12 month salary of \$56,000. This is 95% of the MAX salary of \$58650.

### Office Administrator

The Office Administrator was paid an hourly rate of \$16.45. This corresponds to a FTE salary of \$34,216. This is 103% of the MIN.

### Sexton

The Sexton was paid an hourly rate of \$15.40. This is 108% of the MIN.

## **Summary**

If we use the MID level for our geographic area and church size, for last year the compensation we paid related to the MID level was:

DRE: 94% of MID

Music Director: 95% of MAX

Our hourly employees are paid below MID

Office Admin: 87% of MID

Sexton: 95% of MID

For the coming year, our minister's salary will be 100% of MID. The UUA guidelines include a 1.8% COL increase and our proposed budget gives a 2% increase to the DRE, Office Administrator and Sexton. For the 2020-2021 year, the relationship of compensation to the MID is:

Minister: 100% of MID

DRE: 91% of MID

Music Director (vacant)

Office Administrator: 86% of MID

Sexton: 92% of MID

### **Review of Benefits**

While we were not charged with reviewing staff benefits, this is a relevant piece of staff compensation. The UUA Salary Recommendations do not include the amount of benefits paid. The UUA has separate recommendations for benefits.

The only position for which UUA has been paying benefits is the minister position. The contract with the new minister does not include benefits. It is useful to look at what we are not providing our staff in terms of benefits.

The last minister for whom we paid benefits was Rev. Marta. Her benefits came to 21% of her salary figure. These included payments in lieu of FICA of 7.65% (because ministers are exempt from social security taxes and the church is prohibited from contributing the employer portion), a retirement contribution of 10% of salary, and a professional expenditure allowance which was slightly less than the UUA recommended 10%. Health insurance was not requested.

What became clear during the hiring process for our new minister is that we as a congregation have not budgeted sufficiently to contribute to health insurance for our ministers. Going back to Rev. Hank, he and all the ministers that followed him obtained health insurance coverage through partners, spouses, or other part time positions, and did not require UUCM to pay any portion of a health insurance premium. The UUA has a health plan for eligible employees (who work 750 hours per year) and recommends that a congregation pay 80% of the premium for an individual and 50% of the premium for a dependent.

To provide partial premium coverage for a new minister at the UUA recommended levels (reflecting a 1/3-time position) would have come to an additional 24% of the salary amount we offered, even with no other benefits.

We do not offer health insurance to our other staff, and they would not qualify for the UUA plan because they do not work 750 hours per year. We do provide some professional expenses for the DRE.

### **Conclusion**

The compensation provided UUCM employees for 2019-20 was above the MIN level, but ranged from 87% to 95% of the MID level of the UUA Salary Guidelines for DRE, Office Administrator and Sexton. The Music Director was near the MAX level.

For 2010-21, although our COL increase of 2% was above recommended, the recommendations may have changed due to other factors. The Minister is at the MID level and other positions range from 86% to 92% of the MID level, so we are actually not keeping pace with the UUA recommendations.