

First Unitarian Universalist Society of Ithaca (UU Ithaca)

Board of Trustees Policy Book

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Overview

Partnership Governance creates a partnership between the Board of Trustees and those with whom it delegates authority to manage church operations and programs. The Role of the Board is discerning mission; planning, setting goals, monitoring church programs and activities, establishing partners to carry out activities; and holding leaders of the Society, including its own members, accountable for their performance. Because our Society is often either without a minister or transitioning between ministers, in 2022 the Board determined that it would change from partnering with a minister to partnering with an Operations Administration Team and a Ministry Visioning Team. Both Partnership Teams will have society members, staff, and a Trustee, each of which will have term limits. Using the authority the Society has given the Board through State law and bylaws, the Board has adopted the following policies. The Board records all of its actions in its minutes; for ease of reference, it also records in this policy book any action intended to authorize others to make decisions or to control multiple decisions over time.

1. Board Governance

1.1. Role of the Board

The Board will govern primarily by discerning mission; planning; setting goals, monitoring church programs and activities, establishing congregational partnerships to carry out church activities, and holding leaders of the Society, including its own members, accountable for their performance.

1.1.1. Annual Board Work Products

In partnership with the minister, Ministry Partnership Teams, staff, and congregation, the Board will:

- Produce, with input from the Ministry Visioning Team, staff, and the congregation at large, and adopt an annual short list of Open Questions about the Society's future, as the basis for ongoing planning conversation within the Board.
- Produce and adopt an annual Vision of Ministry, consisting of a short list of top-priority areas where the Society will advance its work in the coming year, as a starting point for budgeting and staff planning.
- Produce and adopt an annual Evaluation of the Society's Ministry in achieving the goals of the prior year's Vision of Ministry.
- Produce and adopt an annual, mutual, Performance Evaluation of the minister's, Ministry Partnership Teams', and Board's effectiveness in their respective roles.
- Review the Annual Operating Budget and Capital Budget created by the Budget Team, align the Vision of Ministry with the Annual Operating Budget, and present it to the Congregation for approval at the annual meeting.
- Produce and adopt an annual evaluation of the Board's own performance and effectiveness.

1.1.2. Less Frequent Board Work Products

In concert with the minister, Ministry Partnership Teams, staff, and congregation, the Board will:

- Produce and adopt a Triennial Evaluation of the minister's performance in their wider pastoral role. (See Section 4)
- Produce and adopt a five-year Strategic Plan, to be updated every three years, consisting of a short list of the most important results the Board intends to achieve through the Society's ministry and the strategic choices (regarding program, membership, capital and operating budgets and staffing) the Board has made about how to achieve those results. An element of this Plan will assess the long-range financial health of the Society.
- Produce and adopt a Mission Statement, to be updated as needed, that articulates the Society's purpose and related statements (vision, values, and a tagline) to communicate the reasons for the Society's work.

1.2 Board Officers

In addition to the duties defined by the State law and bylaws, the officers have the following responsibilities:

1.2.1 The Board President arranges for the preparation of the Board's agenda, facilitates or arranges for facilitation of Board meetings, and works in partnership with the Ministry Partnership Teams to ensure productive relationship between the Board and staff.

1.2.2. The Vice President assists and substitutes for the Board President upon request, is responsible for leading the Board's planning working, including planning conversations with members and friends of the Society.

1.2.3. The Clerk ensures the safety and accuracy of Board records, including the minutes and these policies. In cooperation with the staff, the Clerk sees that minutes and Board policies are promptly posted on the Society website.

1.2.4. The Treasurer supports fulfillment of the Board's financial oversight responsibilities by working with the staff to ensure that appropriate financial reports are made available to Board members on a timely basis. The Treasurer serves on the Finance Committee and is responsible for directing the annual financial audit or review. The Treasurer will work with the minister, and Ministry Partnership Teams to lead the Budget Team.

1.3 Board Committees

Committees exist to help the Board to govern and not for administration or program management or to make decisions on the Board's behalf. (To manage programs, finances, and operations, the Society uses Ministry Teams which are coordinated and overseen by the Ministry Partnership Teams.) The standing Board committees are:

1.3.1 Finance Committee

Assists the Board in its oversight of the congregation's finances, ensures that routine financial reports are clear and helpful, and coordinates the annual audit. From time to time, it holds educational sessions to ensure that board members have adequate understanding of the congregation's financial status and goals. The committee has no management authority and does not participate in day-to-day financial decision making.

1.3.2 Endowment and Investment Committee

Appointed by the Board, this committee oversees the investment of the Society's Endowed Funds, according to the bylaws and Board policies. At each annual mid-fiscal year meeting the endowment committee will prepare a statement of the estimated principal of each of the restricted funds, as well as the principal of the unrestricted fund, and will promptly advise the Board of Trustees. This annual Committee report will also state the health and status of the Endowment. This report must be received in time for the January Board meeting, in a format stipulated by the Board.

1.3.3 Personnel Committee

Assists the Board in developing personnel policies, ensuring compliance with applicable laws, and carrying out the staff-grievance process as defined by these policies. The Committee has no staff

management authority and does not participate in supervision or personnel decision-making. When it is necessary to hold a hearing on a staff grievance, the board will appoint an ad hoc committee in each case.

1.3.4 Governance Committee

Helps the Board to focus on its chosen role; to work with the Nominating Committee to identify and recruit Board members; to train Board members; and to lead the annual Board self-evaluation process.

1.3.5 Nominating Committee

This committee is elected separately and is autonomous from the Board. In addition to the duties prescribed by the bylaws, consults annually with the Board and Governance committee to ascertain future leadership needs.

1.3.6 The Board Executive Committee

Consists of the elected officers of the Board.

1.3.7 Stewardship Committee

Appointed annually by the Board, this committee shall plan and conduct, in coordination with the Ministry Partnership Teams and the Board, the annual stewardship campaign with the assistance of the fiscal officers of the Society and other personnel from the membership. This committee shall coordinate and share summary pledge information with the Finance Committee and non-pledge information with other Standing Committees sharing common concerns.

1.3.8 Communication Policy Committee

Appointed annually by the Board, This committee assists the Board in developing and following communication policy within the Board, and between the Board, Governing Partners, Teams, and Congregation.

1.3.9 Temporary and Ad Hoc Committees

In addition to standing committees, the Board may also appoint special temporary or ad hoc committees or task forces to function for a short period of time. The ad hoc committee's work is to support and educate the Board so that the Board can have thorough conversation on a specific topic and make a well-informed decision.

1.4 Expectations of Board Members

1.4.1 Board Covenant

The Board will develop its own covenant of shared behavioral expectations and review it annually. New members of the board are asked to agree to the covenant and invited to participate in reshaping it. The annual Board Covenant will address basic duties, behavioral expectations, and decision-making and conflict management.

1.4.2 Conflicts of Interest

The Board expects all of its members to loyally carry out their duties to the Society and its mission. A conflict of interest exists whenever a Board member has interests, duties or other bias that may hinder or appear to hinder the Board member from fulfilling this duty.

1.4.2.1 Definition

Conflicts of interest arise when the Board member:

- Stands to gain or lose financially because of an action of the Society in which they have a decision-making role.
- Cannot set aside their personal preferences as an individual consumer of the Society's services to act on behalf of the whole Society and its mission.
- Faces any other situation that impairs or reasonably appears to impair their independence of judgment.

- Has a close relationship with someone who has a conflict of interest, as defined here. A close relationship includes any person, corporation, or other business entity with which the Board member has a close personal, family, or business relationship.

1.4.2.2 Conflict-of-Interest Disclosure

The Board will annually require its members to disclose in writing all existing or foreseeable conflicts of interest. Disclosure forms must be kept by the Administrator and made available to any member of the Board who asks to see them.

1.4.2.3 Conflict-of-Interest Process

When a Board member reports a potential conflict of interest related to a matter before the Board, the Board (minus the affected member) will determine how to handle the situation.

Possible responses include:

- Disclosure in the Board minutes of the nature of the conflict.
- Requiring the member with the conflict of interest to leave the room during all board discussions and votes related to the conflict of interest.
- Asking the affected member to resign from the Board.

1.4.3 Discipline and Removal of Board Members (Note this section conflicts with some language in Bylaws)

In exercising its power under the bylaws to remove an officer or Board member, the Board will follow the following procedures:

1.4.3.1 Removal for Misconduct. The Clerk will notify the member in writing and offer a hearing before the Board. Pending such a hearing, the Board may suspend the member's voting privileges.

1.4.3.1.1 After such a hearing, or if the member declines a hearing, as per the bylaws Article IV, Section 7, a special meeting of the Congregation will be called, and a majority vote required to remove the trustee.

1.4.3.2 Removal for Absence from Board meetings. If an officer or Board member misses more than three meetings in a twelve-month period, without prior notification of their planned absence, then the Clerk will notify the member in writing that the member may appear at the next meeting to ask the Board to excuse the absences, or the Board will request the member's resignation. If the member declines to resign, the Board may proceed as per 1.4.3.1.1.

1.5 Auxiliary Organizations

Auxiliaries are chartered by the Board to further the mission and goals of the Society. Their bylaws, including any amendments, must be approved by the Board, and their officers must promptly file all of the official minutes and financial reports with the church office. They must also make other disclosures or reports as the Board or staff may require in order to ensure compliance with the Society's nonprofit and tax exempt status. The current auxiliaries are:

1.5.1 Hazel's Backyard Memorial Garden

1.5.2 Babies First

1.6 Endowment Fund

The Endowment Fund Policy is stated in a separate Board adopted document.

2. Ministry Partnership Teams

The Congregation expects and desires that at most times the Board will partner with a minister to lead the congregation. There will be times when we are either without a minister or are in transition between ministerial tenures. For the continuity of programs and stability of operations, two partnership teams -- Operations and Administration Team and Ministry Visioning Team-- will partner with the Board and oversee the management of operations and programs.

If and when the congregation does employ a full-time minister, the minister will be a full member of each of the two Partnership Teams. Together, the minister and staff will decide who among them should also represent the staff on these Teams, how to best coordinate their collective efforts, and how to navigate the partnership arrangement between the teams and the minister.

2.1 Ministry Visioning Team

This team will consist of a minimum of four people. The role of this team is to guide and coordinate the work of the ministry within the limits of Board policies and the approved budget; and serve as governance partners with the Board to implement the goals articulated in the annual Vision of Ministry. MVT will serve as the direct supervisor to the lead ministry paid staff and review their work annually. It will also be responsible for recommending the hiring and firing of paid Ministry staff members, should the need arise.

This team will also regularly report back to the Board the progress in its implementation of the Vision of Ministry. It will guide the Team Leaders Council and ensure coordinated efforts across all of UU Ithaca's ministry teams.

Members: The Board appoints Team members.

Charge:

- Authority to guide and to make independent decisions regarding the implementation of the Vision of Ministry in coordination with the work of staff and Teams.
- To guide and coordinate the work of the paid Ministry staff
- To coordinate searches for new Ministry staff members
- To recommend hiring and firing of Ministry staff members to the Board
- To evaluate the paid ministry staff's work, and report those reviews to the Board at least annually.
- To report the results of the Ministry work to the Board by having one MVT member present at each Board business meeting and submitting a ministry report to the Board each month.
- To create intentional communication and regular meetings with the Operations Administrative Team.
- To propose annual budget expenditures to support the ministry work.
- To partner with the Board in Vision of Ministry and Open Question development
- Review and sign-off on all Ministry job descriptions when created or amended

Term of Service: 3 years, with 1 possible reappointment. After the first year of implementation, members will rotate off in alternate years to ensure a degree of continuity from year to year.

2.2 Operations Administration Team

This team will consist of a minimum of four people. This Team will work to guide and make independent decisions regarding the administration of the church operations within the limits of Board policies and the approved budget; and serve as governance partners with the Board to manage operations. It will serve as

a supervisor to the paid Operations staff members and review their work annually. It will also be responsible for recommending the hiring and firing of paid Operations staff members, should the need arise.

Members: The Board appoints Team members. The Team should also have staff representation from the Minister and/or Congregational Administrator.

Charge:

- Guide and coordinate the work of the paid Operations staff
- Coordinate searches for new Operations staff members
- Recommend hiring and firing of Operations staff members to the Board
- Evaluate the paid Operations staff's work, and report those reviews to the Board at least annually
- Provide a monthly written report to the Board summarizing Operations staff activities and the Operations Administrative Team's focus areas
- Create intentional communication and regular meetings with the Ministry Visioning Team
- Review and sign-off on all Operations job descriptions when created or amended

Term of Service: 3 years, with 1 possible reappointment. After the first year of implementation, members will rotate off in alternate years to ensure a degree of continuity from year to year.

2.3 Communication Between the Board and the Ministry Partnership Teams

As a partnership, neither the Board nor the Ministry Partnership Teams should cause or allow the other to be uninformed or unsupported in their work.

2.3.1 In partnership, the Ministry Partnership Teams will be responsible for:

- Submitting monitoring data requested by the Board in a timely, accurate, complete, and understandable fashion.
- Informing the Board in a timely manner of material external or internal changes, or staffing decisions, and any anticipated adverse media coverage.
- Advising the Board if, in their opinion, the Board is not in compliance with its own policies, particularly in the case of Board behavior that is detrimental to the relationship between the Board and the Ministry Partnership Teams or between the Board and the Minister.
- Presenting other types of information to the Board in a manner that is timely and accurate and facilitates decision making,
- Providing communication channels that support the Board's ongoing need to communicate with the Society.
- Informing the Board in a timely manner of an actual or anticipated noncompliance with any policy of the Board.
- Recommending changes in policies when the need becomes known.

2.3.2 In partnership, the Board will be responsible for:

- Following its own policies.
- Supporting the partnership between the Board and the Ministry Partnership Teams and/or the minister
- Requesting monitoring information in a timely manner.
- Requesting information that is not overly burdensome or detrimental to the efficient functioning of the Society.

- Advising the minister and/or Ministry Partnership Teams if, in the Board's opinion, the minister and/or Ministry Partnership Teams is not in compliance with Society policies, particularly in the case of behavior that is detrimental to the relationship between the Society and the minister *and/or Ministry Partnership Teams*.

2.4. Role of Ministry Partnership Teams

The Board delegates the daily operation of the church to the Ministry Partnership Teams, who are thus accountable for the Society's overall performance. The Ministry Partnership Teams guide the work of paid staff and volunteers and help the ministry teams adhere to Board governance policies.

2.4.1 The Board guides:

- The minister and Ministry Visioning Team through the Open Questions, Vision of Ministry, and Ministry Evaluation that determine and assess the Society's annual and long-term goals,
- The Ministry staff and Ministry Partnership Teams through policies that describe the church situations and actions to be avoided,
- The Operations Administrative Team by allowing them to use any reasonable interpretation of the policies.
- The Board may change the Open Questions, Vision of Ministry, or the Board Policy Book as needed during the church year, thereby potentially shifting the boundary between the Board and the Ministry Partnership Teams' responsibilities and accountability.

2.4.2 As long as the Ministry Visioning Team uses a reasonable interpretation of the Board's Vision of Ministry and Board policies, the Ministry Visioning Team is authorized to establish further procedures and practices, make decisions, and take action.

2.5 Ministry Teams

The Ministry Visioning Team may create teams which function to inform and support the Ministry work of the Society. Some teams shall exist for years and provide continuity and means for fulfilling the ministry mission of the Society. Others are set up temporarily for special needs.

2.5.1 Chairpersons of these teams shall be appointed and empowered by the Ministry Visioning Team. Team chairpersons shall submit reports for the monthly meeting of the Board.

2.5.2 When necessary, the authority vested in any team can be revoked by the Ministry Visioning Team, and a replacement team formed to carry out its functions.

2.6. Senior Staff

The Operations Administrative Team and Ministry Visioning Team manages the work of the congregation in collaboration with a Senior Staff Team. The Senior Staff Team includes the Congregational Administrator, the Director of Religious Education, and the Music Director, all of whom report directly to the Operations Administrative Team and Ministry Visioning Team. The Board expects the Senior Staff Team, individually and jointly:

- To lead and unify the paid and volunteer staff in directing their efforts toward the fulfillment of the congregation's mission and goals.
- To ensure compliance with the Bylaws, Board policies, and applicable laws and regulations.
- To uphold a high standard of ethical and professional conduct.
- To accomplish the goals contained in the Annual Vision of Ministry by developing annual goals for its work as a team.
- To manage the allocation of funds assigned to each senior staff member's respective area.

2.7 Congregational Administrator

The Board hereby entrusts the Congregational Administrator with management of the financial and operational aspects of the Society and with special responsibility for staff compliance with its policies on Care for Paid Staff (3.2), Care for Members and Guests (3.3), and Care for Material Resources (3.4). The Board expects the Congregational Administrator to exercise independent professional judgment in reporting to the Board and Operations Administrative Team regarding matters in their purview.

2.8 Staff Accountability

All staff members are accountable to either the Ministry Visioning Team, or the Operations Administrative Team, depending upon the staff member's position. The Board shall hold accountable the Ministry Visioning Team and the Operations Administrative Team for the performance of the respective staff members.

3. Guidance and Limitations

3.1 Global Limitation

The minister, Ministry Partnership Teams, and staff must not cause or allow any organizational practice, activity, decision, or circumstance that is in violation of

- Unitarian Universalist principles
- The Society's mission or vision
- The Society's bylaws or governance policies of the Board
- Commonly accepted legal, business, and professional ethics

3.2 Treatment of Staff

With respect to the treatment of paid or volunteer staff, the Board must not cause or allow conditions that are unfair, unsafe, disrespectful, unprofessional, or discriminatory. In addition, the Operations Administrative Team and Ministry Visioning Team (MVT) will:

3.2.1 Operate with written personnel policies that include at least

- Confidentiality requirements
- Provision for effective handling of grievances
- Protection against unethical conditions, real or perceived, such as preferential treatment for personal reasons
- Guidelines for Internet, email, and computer use

3.2.2 Inform the staff of the terms of their employment, their obligations and rights, including internal grievance procedures

3.2.3 Operate in accordance with a written policy on discrimination and harassment

3.2.4 Not unlawfully discriminate against existing staff or job applicants

3.2.5 Not allow staff to work under unsafe or unhealthy conditions

3.2.6 Regularly evaluate and document paid staff's performance

3.2.7 Not require or prohibit paid staff membership in the Society.

3.3 Personnel Decisions

The Board empowers OAT and MVT to oversee the selection, hiring, and supervision of their respective paid staff.

3.3.1 Hiring Paid Staff

Prior to hiring a paid staff member, OAT/MVT must ensure that the decision complies with applicable laws, Board policies, contracts, the operating budget, and the Employee Handbook.

3.3.1.1 Senior Staff

For senior staff positions under direct supervision of the OAT/MVT. The appropriate team (OAT or MVT) must recommend a Search Committee for appointment by the Board. At the completion of a search, the committee will recommend a candidate to the Board for approval and hiring.

3.3.1.2 Non-Senior Staff

For non-senior staff positions, the direct supervisor must work with OAT/MVT. The hiring supervisor may work with other lay leaders and staff as appropriate. The Board may take an active role in the hiring process.

3.3.1.3 New Positions

New non-senior staff positions are normally created through the budget process. The OAT/MVT may create and fill temporary positions provided that they can be funded within established budgetary limits.

3.3.1.4 90 Day Probationary Period

All new hires are subject to a 90 day new employee probationary period. If employees are not recommended for continued permanent employment past the 90 day probationary period, the supervisor will discuss the decision with the appropriate Team, and engage the Executive Committee of the Board, if needed.

3.3.2 Employment at Will

All paid staff are employees at will, unless the Board approves the terms of a contract that states otherwise.

3.3.3 Discipline and Termination

Prior to discharging a paid staff member, the OAT/MVT must ensure that the decision complies with applicable laws, Board and Personnel policies, contracts, and the Employee handbook. The OAT/MVT must consult with the Executive Committee of the Board prior to terminating any member of Senior Staff.

3.3.4 - Job Descriptions

The Personnel Committee must maintain and monitor all job description templates and specific job description content to ensure all content is in compliance with state law, Personnel Policies, and HR best practices. Job Descriptions are owned jointly by OAT and the Board of Trustees.

3.4 Care for Paid Staff

The Society strives to be a fair, ethical, and attractive employer; to achieve high staff morale and productivity; and will protect members of the staff from all forms of injustice and abuse related to their employment. The OAT and MVT, along with the senior staff, are responsible for implementing these expectations.

3.4.1 Supervision and Evaluation

Each employee will be assigned an immediate supervisor. Annually, each staff member and their supervisor will generate an up-to-date job description and complete a process of goal-setting for the coming year or employment term. These goals will form the basis for an annual performance review, conducted by the employee's supervisor.

For the minister, the Annual Board Work Products from Section 1.1.1: Vision of Ministry, Ministry Evaluation, and Open Questions will take the place of goal setting and performance review.

3.4.2 Compensation and Benefits

As part of the annual budget process, the Finance and Personnel Committees, in collaboration with the OAT and MVT, will review compensation and benefits for all paid staff and recommend any adjustments for the coming year. This should include review of data from external sources to assist with benchmarking and consideration of employee performance.

In addition, every three years the Personnel Committee's annual report to the Board will provide an audit from an outside human resources consultant or from the UUA regional or central staff certifying that:

- Each employee's written job description, goal setting, and performance review documents satisfy human resource professional standards.
- The Employee Handbook satisfies legal and human resource professional standards.

3.4.3 Employee Handbook

The Congregational Administrator, with oversight from the Personnel Committee, will maintain an up-to-date Employee Handbook that complies with all applicable legal requirements. The Employee Handbook must provide adequate policies to give practical effect to the following principles:

3.4.3.1 Nondiscrimination. The Society does not discriminate because of race, color, age, sex, marital status, sexual orientation, gender identity and expression, disability, national origin or ancestry, economic status, union membership, or political affiliation, or other protected classes. Religious opinion and affiliation may be considered only to the extent that it may be a bona fide occupational requirement or may prevent an employee from being fully supportive of the Society's mission and values.

3.4.3.2 Harassment. The Society is committed to maintaining a work environment that is free of harassment. Harassment of any kind, including sexual harassment, is absolutely prohibited, and allegations of harassment must be reported and acted upon promptly. Full details of the UU Ithaca harassment policy can be found in the Employee Handbook.

3.4.3.3 Grievances. The Society intends to protect the right of staff to raise concerns about working conditions without fear of retaliation. The Employee Handbook addresses steps to take for interpersonal concerns or when a staff member alleges that the law or Board policies have been violated to their detriment.

3.4.3.4 Whistleblower Protection.

The Society prohibits retaliation against employees or other persons who in good faith report a suspected violation of law or policies or a suspected danger to public health or safety. An employee who retaliates against anyone who has made such a report is subject to discipline up to and including termination of employment.

3.5 Care for Members, Friends, and Guests

The Ministry Partnership Teams will assure that staff, ministry teams, and volunteer leadership provide for a safe and welcoming atmosphere for all who attend Society programs or use the facilities; and will take all reasonable care to prevent harm to members, guests, program participants, and other people affected or participating in Society activities.

3.5.1 Health and Safety

The staff will ensure that the facility is maintained with regard to safety, sanitary and code issues.

3.5.1.1 Smoking or any other tobacco use is prohibited anywhere on the premises or during organized off-site programming.

3.5.1.2 Alcohol consumption is restricted to organized Society social events. Consumption of alcohol by outside groups using the facilities will be regulated according to the Building Use Policy.

3.5.2 Emergency Planning

The staff will prepare a written plan for responding to reasonably foreseeable emergencies that include: evacuation in case of a fire alarm, or 911 call emergencies for health or threatening behavior. Volunteer staff such as ushers, religious educators and other primary helpers will be made aware of plan procedures to follow in case of an event.

3.5.3 Child Protection

Because of the Society's special responsibility for children and youth in its care, the staff must write and maintain clear procedures for the selection, training, and supervision of anyone who works with persons aged eighteen and younger.

3.5.4 Disruptive Behavior

In order to sustain an atmosphere that is truly open to a wide variety of individuals, the Society must firmly and promptly address behavior that threatens the physical or emotional safety of any adult or child or chills the free exchange of opinion or beliefs. When such behavior occurs, it must be addressed in accordance with the Disruptive Persons Policy.

3.5.5 Harassment

Employees, volunteers, and agents of the Society are specifically prohibited from acts of harassment, including sexual harassment, against any member or participant in Society activities or any employee or applicant for employment.

3.5.6 Firearms

The Society prohibits anyone other than on-duty law enforcement officials or off-duty law enforcement officials hired by the Society from carrying a firearm on Society property.

3.5.7 Building Security

The staff must ensure that access to the premises is limited to persons who have legitimate business on-site.

3.5.8 Universal Access

The Society intends to make its facilities and programs available and conveniently accessible to persons with disabilities. The staff must ensure that the Society facilities, programs, and policies meet or exceed all applicable legal requirements, and that the Society engage in continual learning and improvement in this area.

3.6 Care for Material Resources

The staff must take all reasonable care to prevent harm to the Society's financial assets, property, credit, and tax exemptions and develop administrative practices and procedures designed to prevent such harm and must report promptly to the Board on any significant shortcomings in their implementation.

3.6.1 Operating and Capital Budgets

By the April Board Meeting of each year, the Budget Team must present their recommended annual operating budget and a two-year capital budget to the Board who then prepares a budget to present to the Membership at the Annual Meeting.

3.6.1.1 The budget will be created by a Budget Team, led by the Treasurer or Board designee, which will gather input from staff and ministry teams, and coordinate with the Finance Committee, the Endowment and Investment Committee, and Stewardship Team. The proposed operating budget will incorporate the best available estimates for Stewardship and other revenues. Budget proposals can include contingency plans, if required.

3.6.1.2 Proposed budgets must be based on the Annual Vision of Ministry and any strategic plan currently in effect.

3.6.1.3 The Budget Team must, when presenting a budget to the Board, express an opinion on whether it is adequate to fulfill the Annual Vision of Ministry.

3.6.1.4 The Board presents the Budget to the Congregation for approval at the Annual Meeting.

3.6.2 Spending Authority

The Ministry Partnership Teams in collaboration with the Finance Committee and staff, are responsible for all spending out of Society accounts, subject to the following limitations:

3.6.2.1 Donor-restricted funds may not be used in violation of donor restrictions or Board-restricted funds in violation of Board-imposed restrictions.

3.6.2.2 Cash operating reserves may not fall below 10% of the annual budgeted expenditures without Board approval.

3.6.2.3 Board approval is required to change compensation for any full-time staff position, to change the basis on which benefits are calculated, or to increase hours or wage rate for any part-time staff beyond approved budget levels. Typically, the Operations Administrative Team, Ministry Visioning Team, and staff will propose such changes only in the course of the normal budgeting process.

3.6.2.4 The Treasurer and staff must anticipate and prevent spending in excess of the overall budget. When any material deviation from budgeted spending is foreseen, the Operations Administration Team or Ministry Visioning Team must promptly inform the Board and recommend options for adjusting the budget.

3.6.2.5 The Treasurer may approve overspending by up to 15 percent over the budgeted amount in any major budget category, provided overall spending remains within budget and the adjustment is promptly reported to the Board.

3.7 Asset Protection

The Board of Trustees and staff must protect from undue risk and adequately maintain the church's tangible, intangible, or intellectual assets. In addition, the Treasurer and staff must not

- Make any purchase
 - a. without prudent protection against conflict of interest
 - b. costing over 1% of the annual budget without having obtained comparative prices and quality.
 - c. costing over 3% of the annual budget without a stringent method of assuring the balance of long-term quality and cost.
- Make a single purchase or commitment of greater than \$5,000 without Board approval or split an order to avoid exceeding \$5,000.

3.8 Plate Count Policy

Each Sunday UU Ithaca will have 2 volunteers count the plate and deposit the funds. At least one must be a current member of the Board of Trustees (BOT), Finance, or Endowment Committees. The second one can also be a current member of the BOT, Finance or Endowment Committee, or may be on an Approved List. The Approved List should be drawn from members who served on the BOT, Finance Committee, Endowment or Stewardship Committee, and are willing to participate. The Approved List will be updated by late September every fiscal year and must be approved by a vote of the BOT.

3.9 Public Witness

As active members in the broader society, we are regularly faced with actions and opportunities that either align with our understanding of UU principles or run counter to them. This policy establishes the process to make UU Ithaca aware of the moral issue that society member(s) want recognized and addressed by official resolution of UU Ithaca membership or its elected leadership.

The process for creating UU Ithaca Public Witness is (for process flow graphic see Addendum 1):

1. The Proposal Form (see Addendum 2) must be submitted to the *Ministry Visioning Team*, after having been sponsored by a ministry team.
2. The Ministry Visioning Team will consider this proposal and do one of the following:
 - a. acknowledge the issue and provide counseling on how to proceed.
 - b. assess that a response is needed and best handled by a public statement of the *Ministry Visioning Team*, Board Chair, or both.

- c. assess that a broader democratic process is needed.
- 3. In the case of a broader democratic process,
 - a. The Ministry Visioning Team brings the proposal to the attention of the Board
 - b. After due diligence and deliberation by the Board, it can either
 - i. decide that the public witness issue does not merit UU Ithaca action, or
 - ii. direct the proposing team to conduct congregational education and discussion to raise awareness.
 - c. After congregation education and discussion, the issue may be brought to the membership for an up or down vote on proposed action.

4. Oversight

4.1 Mission Focus

The Board's duty of care requires it to ensure that the Society's human and material resources are used to further its mission. The Board fulfills this duty in two ways: by monitoring regular reports provided by the staff and by scheduled evaluation of the Society's progress toward achieving the goals established in the Annual Vision of Ministry.

4.2. Monitoring

The Ministry Partnership Teams will provide regular written reports from the staff to the Board. Reports must focus on the progress of priorities, as set by the Board through the Annual Vision of Ministry, and in compliance with Board policy. Monitoring reports must be sent to Board members two days in advance of each monthly meeting but will not normally be a subject of Board discussion except when they require Board action or raise issues of compliance with Board policy. Reports must include, at minimum:

4.2.1 Monthly financial statements that show overall financial performance compared to budget and highlight significant financial or operational issues. These reports will be filed and made available to any Society member who wishes to examine them.

4.2.2 Quarterly financial statements that show the overall financial position of the Society. These must include a complete balance sheet and funds statement, detailed statement of operations, and a statement of cash flows.

4.2.3 Programmatic Monitoring. On a schedule to be agreed upon annually by the Ministry Visioning Team and the Board, the Ministry Visioning Team must provide reports to the Board regarding:

- Progress on achieving the Annual Vision of Ministry
- Successes, Challenges, and key areas of engagement
- Each report will focus on selected areas of progress so that in the course of the year the entire Vision of Ministry and all areas of ministry work are covered.

4.3 Evaluation

Everyone responsible for work (paid and unpaid) on behalf of the Society will engage in a continual process of evaluation. The purposes to be accomplished through evaluation are to foster excellence in ministry work by ensuring that all Society leaders:

- Practice open communication and regular feedback.
- Meet performance standards appropriate to their roles.
- Maintain effective working relationships with one another.
- Focus on achieving goals as approved by the Board and staff.

4.3.1 Board and Ministry Evaluation

Annually, as part of the creation of the Annual Vision of Ministry, the Ministry Visioning Team and Board will together review their respective contributions to the fulfillment of the prior year's Annual Vision of Ministry.

4.3.2 Staff Evaluations

The Operations Administrative Team must ensure that all employees develop, with their supervisors, timely annual performance goals supportive of the Annual Vision of Ministry and that their performance in achieving those goals is evaluated annually in writing.

4.3.3 Review of Ministry Teams

The *Ministry Visioning Team* must ensure that leaders of teams, engaged in ministry, develop, with their staff partners, goals which support the Annual Vision of Ministry, and that the team's progress is reviewed annually in writing.

4.3.4 Minister's Triennial Performance Review

Every three years, the Board and the minister will together appoint an ad hoc Review Committee of three persons held in high esteem by the Society and mutually acceptable to the Board and minister. Working with the minister, the Committee will design and facilitate a review of the minister's performance. The goals of the evaluation are to call the Society's attention to the mutual, relational nature of ministry and the respective responsibilities of all who contribute to its success and to help the minister to remain motivated, creative, and flexible. The Committee's report to the Board, together with a written response from the minister, will be published to the Society along with the Board's plan for addressing any recommendations it may contain.

4.3.5 Annual Audit or Review

At least every ten years, the Board will engage a qualified professional to conduct an audit or review of the Society's financial records and report in writing to the Board. Every three years, the Board will appoint an ad hoc Volunteer Committee to perform an informal review of some aspect(s) of the Society's financial records and controls.

Adopted by Board of Trustees 12/19/2023

Section 3.6.1 edited per Board resolution on 2.11.24

Section 1.6 edited per Board resolution on 10.15.25

ADDENDUM 2
First Unitarian Universalist
Society of Ithaca
Public Witness Proposal

Submitted by: _____ Date: _____

Issue/Area of Focus Being Proposed:

Name of sponsoring Ministry Team:

Names of people agreeing to coordinate implementation of this proposal if it is accepted. (3 person minimum):

1. _____

2. _____

3. _____

4. _____

How does this issue fit with the Vision of Ministry?

What Resolutions or Statements of Conscience have been passed by the Unitarian Universalist Association, Unitarian Universalist Service Committee, or Side with Love campaign on this issue (please attach)?

What are the concrete actions you propose the congregation take on this issue?

Please state predicted financial cost to UU Ithaca and assumptions used to develop this number.

Other comments:

Thank you for your time and commitment to bending the moral arch toward justice.

Date form adopted _____