

UUFP Board Meeting, October 20, 2025

In attendance: Nicholas Hunt-Bull, Tana Hanley, Ursula Jones, Mark Preston,
 Stacey Edwards, Vincine Fallica, Jerry
 Bates (non-voting member) and Lisa Bulriss
 Absent: Michael Vaughan
 Notetaker: Lisa Bulriss

Item	Discussion	If a task is involved, who is overseeing it and deadline?
Check-In	Stacey	
September 16, 2025 Board Meeting Minutes	Nicholas asked if there were any comments or changes to the September 16, 2025 board meeting minutes. Jerry requested that references to what was in Nancy's letter and Jo El's request be included in the minutes. No objections, minutes of the September 16, 2025 board meeting are approved with the references.	
Treasurer's Report	<p>Ursula reviewed the Treasurer's Report. No questions were asked. Ursula stated the Finance and Endowment Committees met last week to discuss the policies of the endowment fund. Decisions still need to be made on how much to use from the endowment fund towards the annual budget.</p> <p>Nicholas asked if there were any objections to accepting the Treasurer's Report, no objections, Treasurer's Report accepted.</p>	.
Business Arising	<p>Update on the meeting with the Search Committee – Nicholas attended the September 29, 2025 Search Committee meeting. The Search Committee is asking the board for the following things.</p> <ol style="list-style-type: none"> 1) To explain the decision not to hire a minister to the Congregation at the Annual Congregational January Meeting. 2) Also, at that same meeting explain to the Congregation how we are moving forward. 3) Inform the congregation of our decision in the weekly E-news. 4) Present clearer goals and timelines for future search committees and make certain to state responsibilities clearly, for example who corresponds to the applicants. 5) The Search Committee asked if we are planning to do a search for 2026; please start the process in January. 6) Do we disband the Search Committee? 7) Do we withdraw from the UUA search? Discussion took place regarding keeping it up. At this time the board decided to keep it up. (Please note the board discussed the matter again later in the meeting). <p>Discussion took place on how the board wants to proceed with the minister position. Discussion took place regarding an interim minister helps with the transition of hiring a new minister.</p>	

	<p>Ursula states the 2026 proposed budget reflects the cost of a part time minister from August-December 2026. Also included is a summary of a position from January-July 2026. This should help us see if we can (or cannot) afford the position(s). If we believe we can afford it then we may need to increase our pledges. The 2026 proposed budget is scheduled for discussion later in the meeting.</p> <p>Next Year's Fellowship Goals – Ursula stated when the 2026 goal was established, it did not reflect the results of the minister replacement survey. The survey reflects the congregation members wants the fellowship to bring the outside community to the fellowship. Ursula stated she would like this added to the 2026 goal. The annual goal is stated in the annual appeal letter. The board discussed and revised the 2026 goal to "Building community and connection within the fellowship and welcoming new members".</p>	
Request from Vincine	<p>Vini reviewed his request sent earlier to the board; requesting to speak to individual from the Search Committee's recommendation, even though the board did not accept the recommendation. The board will discuss this during the update on the proposed 2026 budget.</p>	
Annual Giving Campaign Update, Proposed 2026 Budget and Giving Campaign Amount	<p>Ursula stated we are working on the Annual Campaign checklist. Tana is working on the Appeal letter and then will forward it to Lisa. Lisa will work with Jason to ensure all the links work in the letter. A discussion took place regarding the kick off date; kick off date is November 2nd not October 26th. Lisa will email Jo EI that the kick off is November 2nd and include Tana, Ursula, Mark and Tom in the email.</p> <p>Nicholas stated the 2026 proposed budget was sent by email. Next year's budget may include another revenue line which is income from the endowment fund. As mentioned earlier, the Finance Committee still needs to meet and develop the endowment policy and procedures. Ursula stated the closing date for the sale of the Kansas Ave will be soon and we need to review investment options for the funds from the sale.</p> <p>Ursula reviewed the 2026 Proposed budget; most of the committee budget requests came in at the same level as 2025. Ursula explained the significant changes in the budget line items. Ursula explained funds need to be in place if we wish to call a minister for five years. Currently the 2026 budget has a shortfall of approximately \$13,000 with budgeting for a 5-month minister position. A discussion took place regarding not hiring a minister until August 2027, develop a 2026 balanced budget, continue to work on growing the RE program and work on getting our finances in order. The 2026 budget does not reflect a lot of fundraising revenue. Nicholas made a motion for the Treasurer to adjust the 2026 budget to remove the 5-month minister, include modest</p>	<p>Lisa to send email to Jo EI to confirm kick off date is November 2nd.</p> <p>Stacey will send an email to Tana and Nicholas on the board's decision.</p> <p>Tana to write an announcement for the E-news.</p>

	<p>increases to RE and worship budget line items. 2nd by Mark. Open for discussion, all approved.</p> <p>With this decision the board agreed to disband the search committee and take off the minister posting on the UUA board. Stacey will draft a notice to the Search Committee and send it to Nicholas and Tana for review.</p>	
<p>Review changes to the UUFP Board Policies and Procedures</p>	<p>These changes reflect the removal of the secretary position. Mark made a motion to accept the proposed changes, 2nd by Tana. No further discussion, all approved.</p>	<p>Nicholas stated a draft of the proposed policies of the Endowment Fund should be ready to present to the board in November.</p>
<p>Review changes to the UUFP Financial Operations and Procedures</p>	<p>Ursula stated the changes to the UUFP Financial Operations and Procedures are all highlighted. Mark made a motion to accept the changes, 2nd by Tana. No further discussion, all approved.</p>	
<p>Create new committee similar to CoSM</p>	<p>Item was tabled till next meeting</p>	<p>Add to November Agenda</p>
<p>Next Meeting</p>	<p>Next Board meeting is Tuesday, November 18, 2025 at 6:30 PM.</p> <p>Future Board Meeting time is 6:30 PM and dates are as follows: December 16, 2025, January 20, 2026, February 17, 2026, March 17, 2026, April 21, 2026, May 19, 2026 and June 16, 2026.</p>	<p>Vini is responsible for Check-in and Check-out at November's meeting.</p>

UJFP Board Meeting 10/20/25
 Treasurer Report as of 9/30/25

As of the end of September 75% of the year had elapsed and we had collected 72.72% of the projected income (\$92,493.08) excluding \$31,355.00 from savings. This includes 83.25% of pledges or \$84,420.77. The income by percentage and actual amounts includes the following:

Contributions	
Share the Plate	95.78% (\$4,789.15)
Other donations	8.8% (\$616.30)
Interest income	15.17% (\$1,516.86)
Other income/fundraising	
Misc.	0.0%(\$0.00)
Rental income	58.33% (\$350.00)
Community Outreach/Mem Ser	0.0%(\$0.00))
Art/Raffle	n/a% (\$800.00)
Total excluding Amt from Savings	72.72% (\$92,493.08)

In terms of expenses our total expenses so far this year are at 60.25% (\$95,526.63) of projections, with most costs being close to projected amounts.

Expenses by percentage and actual amounts include the following:

Religious Life has expended 59.51% (\$17,408.37) distributed as follows:

Living Our Mission	60.86% (\$3,335.09)
includes STP distribution	
Communicating	54.36% (\$1,602.01))
Religious Exploration	23.14% (\$59.00)
Worship	27.01% (\$1,922.78)
Professional Ministry	83.68% (\$4,351.25)
UUA Fair Share	73.78% (\$5,678.73)

Operating Expenses has expended 60.24% (\$95,526.63) of its budget including:

Admin Expense	60.31% (\$9,337.44)
B&G	61.93% (\$6,569.70)
Payroll	60.28%
(\$62,211.12)	

The total amount of Religious Life and Operating expenses spent so far is 60.25% (\$95,526.63). Our total amount of income so far this year minus the total amount of expenses gives us a net income of -\$3,033.55

Cash Balances as of 9/30/25	
Community Bank Checking Account	\$ 3,333.51
Arrow Bank Checking Account	1,000.00
Arrow Bank Savings Account	30,444.46
Refugee Project bank Account	1,460.00
Oak View National Bank 12 months CD	0.00
UUA Common Endowment Fund	<u>\$168,834.06</u>

Total Cash

\$205,072.49

The Finance Committee with input from various committees (Social Justice, Communications, RE, Worship, B&G, and Lisa Bulriss, Bookkeeper) has put together a Proposed 2026 Budget that includes their input/requests without edit and the additional 3 hours added to employees requested by Rev. Nicoline (RE Director, Music Director, and Digital Outreach Specialist). There is an estimate of what it would cost to hire a Contract Minister for five months (August-December) and a Director of Congregational Life for seven months (January-July). The Board needs to review the proposed budget, make staffing decisions, tentatively edit/approve, and then give direction to the Annual Giving Campaign as to messaging of our appeal and the amount of the monetary goal. Full Board support is essential in this endeavor.
Ursula Jones, Treasurer

UUFP 2025 BUDGET WORKSHEET					
		ADOPTED	As of	% Earned	
		2025	9/30/2025	/Used	September
REVENUE/INCOME					
% of					
Budget	2025 Contributions				
	Share the Plate Donations	\$5,000.00	\$4,789.15	95.78%	\$460.35
	Other Donations	7,000.00	615.30	8.80%	50.00
	Pledges includes the matching funds& Prepaid Pledges)	101,406.00	84,420.77	83.25%	5,491.65
	Uncollectables (1.5% 2021) - 3% in 2022 & 2023	(1,011.00)	0.00	0.00%	0.00
	Interest Income	10,000.00	1,516.86	15.17%	5.00
	77% Contributions	\$122,395.00	\$91,343.08	74.63%	\$6,007.00
	Other Income				
	Misc. Income	\$500.00	\$0.00	0.00%	\$0.00
	Rental Income	600.00	350.00	58.33%	\$140.00
	Community Outreach/Memorial Services	1,200.00	0.00	0.00%	\$0.00
	Gift Basket Raffle	0.00	800.00	n/a	\$55.00
	Rummage Sales, Other Fundraisers (net expenses)	3,500.00	0.00	0.00%	0.00
	3% Other Income-Fundraising	\$4,800.00	\$1,150.00	23.96%	\$195.00
	Total Income	\$127,195.00	\$92,493.08	72.72%	\$6,202.00
	Savings	\$31,355.00	\$0.00	0.00%	0.00
	20% Contributions from Savings	\$31,355.00	\$0.00	0.00%	\$0.00
	Total Income	\$158,550.00	\$92,493.08	58.34%	\$6,202.00
EXPENSES					
RELIGIOUS LIFE					
	Living our Mission				
	Social Gatherings (food, activities)	\$900.00	\$243.31	27.03%	\$0.00
	Faith Formation Educational Materials	200.00	0.00	0.00%	0.00
	Faith in Action (BLM, UUtheVote, Climate, others)	800.00	592.19	74.02%	92.19
	Share the Plate donations	2,500.00	2,469.59	98.78%	230.18
	Community Outreach/Ceremony (offset by revenue)	1,050.00	0.00	0.00%	0.00
	Interfaith Council	30.00	30.00	100.00%	30.00
	3% Living Our Mission	\$5,480.00	\$3,335.09	60.86%	\$352.37
	Communicating				
	Advertising (brochures, posters, print ads, LED Signage)	\$590.00	\$118.10	20.02%	\$0.00
	Website domain/backup service/New website domain	180.00	144.17	80.09%	0.00
	Printing	65.00	13.52	20.80%	0.00
	Online subscripcts (Zoom, Mailchimp, Canva, GGeeks)	962.00	502.90	52.28%	26.50
	Licensing (CVU, CCS, OneLicense)	1,150.00	823.31	71.59%	0.00
	7% Communicating	\$2,947.00	\$1,602.01	54.36%	\$26.50
	Religious Exploration				
	RE Professional Development (incl LREDA membership)	\$55.00	\$0.00	0.00%	\$0.00
	Materials/Supplies (snacks/supplies)	200.00	59.00	29.50%	0.00
	1% Religious Exploration	\$255.00	\$59.00	23.14%	\$0.00
	Worship				
	Music				
	Professional Development	\$90.00	\$0.00	0.00%	\$0.00
	Piano subs & guest musicians	1,900.00	550.00	28.95%	125.00
	Hymnals, Supplies	0.00	0.00	0.00%	0.00
	PERMISSIONS/DONATIONS (music, streaming rights)	480.00	0.00	0.00%	0.00
	Equipment & repairs	300.00	132.00	44.00%	0.00
	Music	\$2,770.00	\$682.00	24.62%	\$125.00
	Sunday Services				
	Food	\$300.00	\$44.38	14.79%	\$19.45
	Worship Materials	200.00	0.00	0.00%	0.00
	Guest speakers*10 lay, 3UU	3,850.00	1,196.40	31.28%	421.40
	Sunday Services	\$4,350.00	\$1,240.78	28.52%	\$440.85
	4% Worship	\$7,120.00	\$1,922.78	27.01%	\$565.85
	Professional Ministry				

	Minister Professional Development	\$5,700.00	\$4,351.25	83.68%	\$0.00
3%	Professional Ministry	\$5,200.00	\$4,351.25	83.68%	\$0.00
5%	UUUA Fair Share	\$8,250.00	\$6,138.24	74.40%	\$702.58
18%	RELIGIOUS LIFE TOTAL	\$29,252.00	\$17,408.37	59.51%	\$1,647.30
	OPERATING EXPENSES				
	Administrative Expenses				
	Internet-Telephones	\$2,350.00	\$1,555.66	66.20%	\$105.36
	Office Supplies (General)	300.00	104.98	34.99%	0.00
	Postage	50.00	43.80	87.60%	0.00
	Board Expenses	175.00	0.00	0.00%	0.00
	Payroll Service	1,921.00	1,341.89	69.85%	125.49
	SS Medicare, Emp taxes	3,567.00	2,159.19	60.53%	212.90
	Insurance, WC, Disability (est.)	1,927.00	1,719.19	89.22%	58.47
	Minister's disability insurance	665.00	374.50	56.32%	0.00
	Breeze/PayPal Fees	1,278.00	944.73	73.88%	98.92
	Technology	300.00	0.00	0.00%	0.00
	Leadership Development	600.00	540.00	90.00%	0.00
	CLM Training/Development	300.00	200.00	66.67%	0.00
	Safe Congregation Screening	100.00	0.00	0.00%	0.00
	Visa Application Fees	1,000.00	0.00	0.00%	0.00
	Composting	300.00	224.00	74.67%	54.00
	AUUA Membership	50.00	50.00	100.00%	0.00
	Contingency & Miscellaneous	300.00	0.00	0.00%	0.00
	Minister's Discretionary Budget	300.00	80.00	26.67%	0.00
10%	Administration	\$15,483.00	\$9,337.44	60.31%	\$665.14
	Buildings and Grounds				
	Utilities: Palmer	\$1,692.00	\$1,370.96	81.03%	\$54.65
	Maintenance/Repairs Palmer	1,900.00	298.00	15.68%	0.00
	Trash Removal	240.00	181.84	75.77%	19.79
	Insurance	2,677.00	2,413.00	90.14%	1,117.00
	Grounds	1,600.00	1,216.00	76.00%	52.00
	Cleaner-Contractor/Supplies	2,000.00	999.21	49.96%	157.96
	Kansas Ave/Montana Drive Property	500.00	90.69	18.14%	0.00
7%	Building & Grounds	\$10,609.00	\$6,569.70	61.93%	\$1,401.40
	Payroll Expense				
	Ministerial Salary	\$36,431.00	\$22,419.04	61.54%	50.00
	Ministerial Housing Allowance	15,000.00	9,230.72	61.54%	0.00
	Ministerial Retirement Contribution/Salary	5,143.00	3,164.96	61.54%	0.00
	Staff (Office Assistant, Music Director, digital outreach, RE, RE Childcare & worship serv tech)	46,632.00	\$27,396.40	58.75%	2,663.37
55%	Payroll Expense	\$103,206.00	\$62,211.12	60.28%	\$2,663.37
82%	Operating Expenses	\$129,298.00	\$78,118.26	60.42%	\$4,729.91
	Total Expenses	\$158,550.00	\$95,526.63	60.25%	\$6,377.21
	REVENUES	\$158,550.00	\$92,493.08		\$6,202.00
	EXPENSES	158,550.00	95,526.63		6,377.21
	NET INCOME	\$0.00	-\$3,033.55		-\$175.21
	Cash Balances as of 09/30/25				
	Community Bank Checking Accounts	53,331.51			
	Glens Fall National Bank Checking Account	1,000.00			
	Glens Fall National Bank Savings Account	30,444.46			
	Refugee Project bank Account	1,460.46			
	Oak View National Bank- 12 months CD	0.00			
	UU Endowment Fund (as of 12/31/24)	168,834.06			
	Total Cash	\$205,072.49			

M Gmail Next Year Fellowship Goals UUFPPlattsburgh <uufpoffice@gmail.com>

Board Meeting: August 19th Agenda and Reports

Wed, Aug 20, 2025 at 7:57 AM

Ursula Jones <ursulajones9@gmail.com>

To: Lisa Bulriss <uufpoffice@gmail.com>

Cc: Lisa Bulriss <office@uuplattsburgh.org>, Michael Vaughan <michael.t.vaughan@gmail.com>, Jerry Bates <gkbates@charter.net>, Tana Hanley <auras_1@yahoo.com>, Nicholas Hunt-Bull <nicholas@hunt-bull.com>, Stacey Edwards <stacey.edwards08@yahoo.com>, Vincine Fallica <vfallica@outlook.com>, Mark Preston <tattoodiemark@gmail.com>

Good Morning,

I am thinking about the emails I will be sending out for the Annual Giving campaign. In my emails to committee chairs and those responsible for submitting budget requests, I state the goal(s) the Board has set for the year. Last night we talked about "Building community within the Fellowship and the need for more connection" as goal(s) for this year. But the Search Committee identified 3 areas for the minister replacement to focus on: community outreach, creating a welcoming space for diverse groups of people, and staff supervision. I think we should enlarge on the goal we discussed to include community building within the fellowship along with reaching out and creating a welcoming space for diversity.

Could others respond with your thoughts about this? Could we take a few moments next week to solidify our goal(s) for this year that I will then share as part of the Giving Campaign? Thanks for your attention to this matter!

Ursula

[Quoted text hidden]

[Quoted text hidden]

<UU Board Agenda for August 19th.docx><UUFPP Board Meeting Minutes July 15, 2025.docx><Treasurer Report 7.31.25.docx><Budget 2025 July.xlsx><Budget Planning Calendar.docx><RE Addt Staff Request.PDF><Add't hours for Employees.PDF>

UUFP Board Policies and Procedures

Adopted 4/20/17, Revised 7/20/18, 6/03/20, 10/20/25

1. Board Governance

a. Role of the Board

The Board will govern primarily by discerning mission; planning for the future; partnering with the minister; and holding leaders of the Fellowship, including its own members, accountable for their performance.

The Board will conduct an annual, mutual Performance Evaluation of the minister and the Board's effectiveness in their respective roles.

The Board will be responsible for the completion of a Strategic Plan involving input from the congregation, to be updated every five to ten years, consisting of a list of the most important goals/results the Board intends to achieve and the strategic choices (regarding program, membership, capital and operating budgets, and staffing) the Board has made about how to achieve those results.

The Board will be responsible for a Mission Statement to be updated as needed involving input from the congregation, which articulates the Fellowship's purpose and related statements (vision and values).

b. Board Officers

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

The Board President prepares the Board's agenda, facilitates or arranges for facilitation of Board meetings, and works in partnership with the Minister to ensure productive partnership between the Board and staff.

The Vice President assists and substitutes for the Board President upon request. The Vice President participates on the Council on Shared Ministry.

The Board President and Vice President may be elected as Co-chairs and equitably share the combined responsibilities of those offices. (6/3/2020)

The ~~Secretary~~ President/Vice President or Co-chairs ensures the safety and accuracy of Board records, including the minutes and these policies. In cooperation with the Office Assistant, the ~~Secretary~~ President/Vice President or Co-chairs sees that minutes and Board policies are promptly posted on the Fellowship website.

The Treasurer supports fulfillment of the Board's financial oversight responsibilities by working with the bookkeeper 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 overseeing the bank accounts. The Treasurer participates on the Council on Shared Ministry.

UUFPP Board Policies and Procedures

Adopted 4/20/17, Revised 7/20/18, 6/03/20, 9/16/25

c. Board Committees

Committees exist to help the Board to govern and not to make decisions in the Board's behalf. The standing Board Committees are:

Finance Committee
Human Resources Committee
Fund Development Committee
Leadership Development Committee

d. Expectations of Board Members

Board Covenant revised 7/20/18

We, the members of the Board, enter into this covenant of mutual expectations for Board service. New members of the Board will be asked to join us in these commitments, and the Board will review and update this covenant at least annually.

As Board members, we will:

Demonstrate our leadership and commitment to our Fellowship by our example.

Support the Council on Shared Ministry, professional minister, and our staff so that their efforts can be most productive.

Try to discover what is best for our Fellowship as a whole, not what may be best for us or for some small group in the Fellowship.

Respect and care for each other, as Board members as well as members of the congregation at large.

Treat our time on the Board as an opportunity to make an important gift to the Fellowship.

Listen with an open, nonjudgmental mind to the words and ideas of the others in the Fellowship and on the Board.

Agree to use the Board meeting to discuss, debate, and disagree openly, expressing ourselves clearly, so that we are certain that the Board understands our point of view.

Support the final decision of the Board, whether it reflects our view or not.

Prepare for Board meetings. We will read the agenda and attachments prior to each meeting and accept responsibility to seek and provide information necessary for the Board to make well-informed decisions.

UUFPP Board Policies and Procedures

UUF Board Policies and Procedures

Adopted 4/20/17, Revised 7/20/18, 6/03/20, 9/16/25

Attend Board meetings. When possible, we will attend all duly called Board meetings. If it is necessary to miss a Board meeting, then we will inform the Board President as early as possible. If we do not expect to be able to attend meetings consistently, then we will resign for the good of the Board.

e. Discipline and Removal of Board Members

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

Removal for Misconduct: the ~~Secretary~~ President/Vice President or Co-chairs 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.

Removal for Absence from Board Meetings: If an officer or Board member misses more than three meetings in a twelve-month period, then the ~~Secretary~~ President/Vice President or Co-chairs 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.

2. Care for Paid Staff

The fellowship intends to be a fair, ethical, and attractive employer; to achieve high staff morale and productivity; and to protect members of the staff from all forms of injustice and abuse related to their employment.

a. Supervision and Evaluation

Each employee will be assigned an immediate supervisor, who will provide an up-to-date job description and complete an annual process of goal-setting and performance review. Individual staff goals and performance review. Individual staff goals and performance reviews are confidential, to be shared only as necessary to support fellowship decision-making or as required by law.

b. Compensation and Benefits

As part of the annual budget process, the Board will review compensation and benefits for all paid staff and recommend adjustments for the coming year.

3. Care for Members and Guests

a. Health and Safety

The staff and board must ensure that all Fellowship programs are safe for participants and staff; that facilities are maintained in a safe, sanitary, and secure condition; that required licenses and inspections are kept up to date; and that hazards are corrected promptly.

UUFJ Board Policies and Procedures

Adopted 4/20/17, Revised 7/20/18, 6/03/20, 9/16/25

Smoking. The fellowship prohibits smoking of any kind on Fellowship premises or during off-site programs of the Fellowship.

b. Emergency Planning

The Board must create and maintain a written plan for responding to reasonably foreseeable emergencies, including accident, fire, and weather problems.

c. Child Protection

The Board must ensure that the Safe Congregation policy is kept up to date and implemented.

d. Disruptive Behavior

In order to sustain an atmosphere that is truly open to a wide variety of individuals, the Fellowship must firmly and promptly address behavior that threatens the physical or emotional safety of any adult or child or chills the free exchange of opinions and beliefs.

e. Universal Access

The fellowship intends to make its facilities and activities conveniently accessible to persons with disabilities. As such, any new purchases or building programs will be handicap accessible and current facilities will be upgraded when possible.

4 Operating Budget

a. The Board in collaboration with the Finance Committee and CoSM and with committee input will present a balanced budget to be voted on at a Congregational Meeting in ~~December~~ January for the next of that fiscal year that is based on the fellowship's mission and strategic plan. The Board may authorize and expend the funds as budgeted. The Board may reallocate funds, as long as the reallocation does not exceed 10 percent of the approved budget.

b. The Treasurer will prepare a monthly report that tracks expenditures. Deviations from the budget will be reviewed and where foreseen, approved in advance.

c. The Board will not sell or otherwise dispose of or encumber the real estate of the fellowship without prior approval of the membership, nor will it authorize aggregate expenditures or incur a total indebtedness in excess of 10 percent of the approved annual budget without approval by the membership of the fellowship.

5. Asset Protection

The Board ensures that adequate insurance to protect against property losses, liability for injuries to others, and personal liability of Board members and staff.

UUFP FINANCIAL OPERATIONS AND PROCEDURES

June 20, 2011

Revised 3/28/16

Revised 5/18/17

Revised 4/15/18

Revised 2/14/19

Revised May 2021

Revised 9/28/21

Revised 08/02/22

Revised 06/27/23

Revised 07/23/24

Revised 10/20/25

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I. FINANCIAL DUTIES

- 1. Treasurer is the corporate officer responsible for accuracy of reports and accessibility of fiscal information for the board and congregation.**

A. Weekly

- (1) Counts and records cash and checks after Sunday Services once they resume.
- (2) Opens mail and logs all payments/checks on the weekly collection sheet. Checks are stamped for deposit only in UUFP bank accounts.
- (3) Reviews reimbursement requests as needed.

B. Monthly

- (1) Reviews and approves the bookkeeper's detailed report of revenues and expenses. Analyses the completed budget worksheet and balance sheet statements from the bookkeeper, and prepares a Treasurer's Report for the Board. Circulates to the Board members one week prior to Board Meeting.
- (2) Responds to questions about the Treasurer's Report at Board meetings.
- (3) Review monthly bank statements from the bookkeeper.

C. Quarterly

- (1) Reports to the Finance Committee on monthly Financial Reviews and makes suggestions about policies, procedures, investments, and/or liabilities.
- (2) Sends to pledge donors an accounting of monies received toward pledge at least twice a year, including an end-of-year accounting.
- (3) Review quarterly payroll summary report from the bookkeeper.

D. Annually

- (1) Works with the Finance Committee, COSM, and Board to facilitate the budget preparation process (see Section V).
- (2) Presents Proposed Budget to Congregation for review and vote.
- (3) With the bookkeeper, ensure the UUFP books are closed at year end. Makes recommendation to the Board for review by an accountant as needed.
- (4) Generates tax-year-end letters and end-of-year updates to pledges, and letters in acknowledgement of non-pledge and special contributions.
- (5) Reviews the current signatories of all bank accounts and updates as needed to include any newly elected treasurer, and at least one other Board member and one other Finance Committee member.

E. Miscellaneous

- (1) Is available to answer questions and/or assist in budgetary record keeping.
- (2) Presents Treasurer's Report at Congregational Business Meetings.
- (3) Submits articles to UUFP's weekly E-News.
- (4) Relays to bookkeeper any requests for detailed financial information from committees, Board, members of the Congregation, etc.

- (5) Reviews and signs NYS Department of Labor questionnaire as required (currently every three years) (moved from the Annual section)

2. Bookkeeper

A. Weekly

- (1) Deposits all income in appropriate bank accounts.
- (2) Maintains paper and electronic (Quick Books and Breeze) records of deposit details, including donor names, check numbers and update amounts paid against a pledge.
- (3) Reviews payment for bills, payment requests received against current budget. Contact the Treasurer as needed and with questions regarding expenses.
- (4) Prepares electronic payments approved by committee chairs; mails signed checks if needed.
- (5) Maintains electronic (Quick Books) and paper records of bills paid.
- (6) Accurately prepares and submits biweekly payroll through the payroll company (ADP). Ensures appropriate payroll taxes, withholding, etc. is taken, from information provided by Human Resources.

B. Monthly

- (1) Prepares profit and loss detail statement nine days after month's end and submits to Treasurer for approval. Once approved, prepares balance sheet and budget work sheet and submits to the Treasurer in a timely manner.
- (2) Bank Statements: reconciles financial software with bank statements, submit bank bank statements to the Treasurer by the 12th of each month.

C. Quarterly

- (1) Ensure payroll company (ADP) accurately completes Form 941, Employers Quarterly Federal Tax Return.
- (2) Participates with Finance Committee, as needed.
- (3) Completes quarterly payroll summary and submits to Treasurer by the 15th of the following month.

D. Annually

- (1) Budget: Works with Treasurer on budget preparation (see Section V).
- (2) Ensures payroll companies completes annual payroll reports.
- (3) Prepares and submits 1099NEC forms.
- (4) Prepares and submits insurance payments (disability and Workers' Comp.).
- (5) Submits required paperwork for annual workers compensation audit.

E. Miscellaneous

- (1) Payroll: handles paperwork requirements for new hires.
- (2) Storage: stores all accounting and financial records in a secure location.

- (3) Monitors cash balances and consults with the Treasurer.
- (4) Fills out Department of Labor questionnaire and submits to the Treasurer, as requested.

3. Finance Committee

A. Quarterly

- (1) Meets to discuss Treasurer's monthly Financial Reviews and evaluate financial policies, procedures, investments, and liabilities.
- (2) Makes recommendations to the Board on financial matters.

B. Annually

- (1) Works with CoSM and Committee Chairs/appropriate members and Board to facilitate the budget preparation process (see Section V).
- (2) Reviews insurance policies (see Section III.2) and makes recommendations as needed for competitive cost and adequate coverage.

C. Miscellaneous

- (1) Meets with auditors from NYS Department of Labor when required.
- (2) Arranges for outside Financial Review. See Annual Review III 3. c

4. Committee Chairs/Representative

- a. Submit budget requests for upcoming year to Finance Committee (see Section V).
- b. Track material donations.
- c. Prepare, sign and submit for payment, bills for expenditures allowed in the current budget including travel expenses.

5. Fund Development Committee

- a. The Director of Fund Development is appointed by the Board and must have operating knowledge of IRS regulations pertinent to 501(c)3 organizations and the ability to explain them to the congregation.
- b. The Director of Fund Development serves as chairperson of the Fund Development Committee and as ex officio member of the Special Sales, Capital Campaign, and Planned Giving sub-committees and the Financial Committee.
- c. The Director manages all fundraising events including the Annual Stewardship Campaign, Capital Campaigns, and Special Events dealing with various aspects of Planned Giving, etc.
- d. The Committee evaluates and accepts/rejects suggestions from the Congregation for any/all fundraising events other than those approved by the Board of Trustees.

6. Human Resource Committee

- a. Negotiates contracts with employees.
- b. Payroll: works with bookkeeper to ensure employees are enrolled and receive appropriate benefits.
- c. Stores documents (contracts and insurance certificates) for independent contractors.
- d. Make arrangements with independent contractors: sign contracts and obtain certificates of liability insurance.
- e. Advises board on job descriptions, recruitment, and employment practices consistent with law.

7. Board

- a. Manages and monitors UUFP's finances.
- b. Works with the Finance Committee to facilitate the budget preparation process (see Section V).
- c. Evaluates and votes on:
 - (1) recommendations from Finance Committee for Preliminary and Proposed Budgets (Section V).
 - (2) recommendations from Finance Committee for changes in investments, liabilities, policies, or procedures
 - (3) proposed expenditures from restricted funds, following guidelines in bylaws
 - (4) non-budgeted expenditures over 10% of the budget
- d. Makes recommendation to the Congregation on major financial decisions (budgets, non-budgeted expenditures over \$5,000, etc.)

8. Congregation

- a. Reviews Treasurer's Reports and Financial Reviews posted on bulletin board, web site.
- b. Evaluates and votes on proposed Budget (see Section V).
- c. Evaluates and votes on non-budgeted expenditures over \$5,000.

II. FINANCIAL POLICIES

1. Expenditures

- a. Claims for payment or reimbursement shall be:
 - (1) within budget limits, unless specifically approved by the Board or, in an emergency in which delay would result in damage to UUFP, by a Board officer, with an after-the-fact review at the next Board meeting
 - (2) approved in writing by appropriate committee chairperson or designee or initialed by Treasurer
 - (3) accompanied by adequate documentation, showing amount and purpose

- (4) verified by Bookkeeper for arithmetic accuracy and reasonableness consistent with budget plan.
- b. Bills shall:
 - (1) be paid on-line for expenditures approved above.
 - (2) be recorded in QuickBooks and recorded under the appropriate expense category.
- c. Checks shall be written for bills when they cannot be paid on line and:
 - (1) be signed only after they have been completely filled out except for Coffee House performers when the CH coordinator shall fill in the amount based on the take at the door; please note as of 09/16/25 Coffee House is still inactive due to COVID pandemic.
 - (2) be signed by one of authorized signers or by two signers if amount is above \$3,000;
 - (3) not be made payable to "cash" or "bearer";
 - (4) be recorded in Quick Books and a copy of the check made for the bookkeeper;
 - (5) not materially benefit a UUFP employee or volunteer who is not clearly identified in the record of purchase;
- d. New York State sales tax shall not be paid or reimbursed (as much as possible);
- e. Travel expenses shall be:
 - (1) pre-approved by Board except for the minister's travel.
 - (2) reimbursed following a review of expense report (containing purpose of travel, dates, clear description of expenses, and receipts) by Treasurer
- f. Voided checks shall be stored for Financial Review.

2. Assets

- a. Bank Accounts/Investments
 - (1) Accounts shall be FDIC-insured and within each institution's account limits.
 - (2) Accounts shall be evaluated annually for return on investment.
 - (3) Separate accounts shall be maintained for operating costs, and Savings/Reserve Funds. Interests shall be distributed to individual reserve accounts annually.
 - (4) Marketable securities donated to the UUFP shall be sold unless approved by the congregation to be held in an investment program under a licensed broker for endowment purposes.
 - (5) The endowment fund with UUACEF, Unitarian Universalist Association Common Endowment Fund, will be reviewed annually.
- b. Capital Equipment/Property
 - (1) Items or improvements purchased at a value of \$3,000 or more shall be recorded as an asset and depreciated over the life of the asset.
 - (2) Donated assets shall be valued at fair market value
 - (3) Finance Committee prepares a physical asset inventory log indicating date of acquisition and disposition, description, value, how disposed of (through fair wear

and tear, breakage, failure, or sale) and name of donor if applicable. This log shall be reviewed by the Finance Committee annually for completeness and stored for insurance purposes in the office file cabinet. (For assets valued at \$3,000 or more.)

3. Liabilities

Mortgages and other liabilities over 10% of the budget shall be pre-approved by the Congregation.

III. FINANCIAL SECURITY

1. Operating Reserve

It is the goal of the UUFP to maintain a minimum of \$50,000- or six-months' operating reserve, whichever is greater.

2. Insurance Policies

The UUFP shall carry adequate:

- a. property insurance
- b. liability coverage for Board members, officers, employees, and volunteers
- c. general liability coverage
- d. mortgage insurance
- e. theft and dishonesty coverage
- f. hired and non-owner automobile liability coverage, as needed

3. Financial Monitoring

a. Monthly Treasurer's Reports to Board

(1) Contents

- (a) Operating expenses and income, comparing totals to budgeted figures
- (b) Activity Summary (net profits/expenses for activities, which have both income and expenses).
- (c) Bank account balances and any mortgage balance(s)
- (d) Pledge activity, comparing pledged amounts adjusted for anticipated uncollectible amounts to received amounts
- (e) Explanatory notes about report figures as appropriate.
- (f) Status of restricted funds.

(2) Review Process

- (a) Bookkeeper performs financial review, comparing bank statements and invoices/receipts with software reports.
- (b) If needed the Board will request an outside accountant perform a review of books as provided by our bookkeeper.

b. Treasurer's Reports at Congregational Business Meetings

(1) Contents

- (a) Overview of main categories of Operating budget, comparing actual to

budgeted figures

- (b) Bank account and mortgage balances
- (c) Pledge activity, comparing pledged amounts to received amounts

(2) Review Process

- (a) Board reviews Report and votes to accept or modify.
- (b) Board-approved Report is posted online, after the minutes have been approved..
- (c) Congregation reviews Report and votes to accept or reject.

c. Annual Review

- (1) On completion of internal review, Treasurer and/or bookkeeper consults with outside CPA to complete an independent review if requested by the board.
- (2) On completion of CPA review, if requested, finance committee reviews and forwards report to the Board with recommendation to accept or reject.
- (3) Board reviews the CPA review and accepts or rejects it.

4. Valuable Documents Box

UUFP shall store important financial documents (substantial contracts, securities, mortgages, insurance policies, deeds, articles of incorporation, IRS Employer Identification and Tax Exempt letter, NYS Tax Exempt letter, asset log, master key to the Fellowship Building, etc.) in a fireproof valuable documents box in a secure location.

This box shall be kept by the Board President or Treasurer.

IV. MISCELLANEOUS

- 1. **Fiscal Year:** UUFP fiscal year shall be Jan 1 to Dec 31.
- 2. **Official Name:** "Unitarian Universalist Fellowship of Plattsburgh" shall appear on all official financial instruments and is referred to in this document as "UUFP".

V. BUDGET PREPARATION CALENDAR

(Bold letters indicate when and the party responsible for initiating action).

- | | |
|------------------|---|
| July | Board approves Budget Planning Calendar and prioritizes our long-range goals. |
| August | Board begins to plan Fellowship goals and objectives |
| September | CoSM holds Orientation Workshop. Distributes the approved budget calendar and prioritized goals. |

Committees meet to begin planning objectives, actions, and costs.

CoSM puts out call for budget requests and action plans from committees inside Religious Life Cluster and Membership Cluster, as well as from other committees outside of those clusters who have budget requests/action plans—including B&G,

Technology, Leadership Dev., Coffeehouse, Communication, and, if appropriate, Short-term Fundraisers (tbd).

Committees continue planning objectives, actions. Budget requests/action plans developed.

- Oct, 1st wk** **Committee** budget requests/action plans are due to CoSM. **Council** begins to look for opportunities to coordinate on actions; looks for redundancies. The Council looks to 2 tier requests with optimal and bare bones scenarios.
- 2nd wk** **CoSM** takes second week to work with committee submissions. Council follows up with any committees who have not yet submitted anything. **CoSM** forwards the budget package to the Finance Committee.
- 3rd wk** **Finance Committee** reviews proposals for cumulative budget implications and seeks appropriate clarification of proposals and amendments from committees.
- 4th wk** **Finance Committee** forwards Preliminary Budget recommendation to Board members.
- Mid Oct** Stewardship Campaign Committee training completed.
- Late Oct** **Board** approves/amends Preliminary Budget Plan and stewardship goal and forwards approved stewardship goal and budget mark-up to Stewardship Chair and Finance Committee.
- November** **Stewardship Campaign** runs from last Sun in October to mid-December.
- Dec 1st wk** **Stewardship** follows up with remaining prospective pledges.
- Dec 2nd wk** **Stewardship** reports estimated Campaign total to Board and Finance.
Finance reviews necessary budget adjustments with committees to balance the budget plan and forwards Proposed Budget to the Board.
- Jan 1st wk** **Board** reviews/amends Proposed Budget in preparation for committee comment and appeal for reconsideration. Amended Proposed Budget sent to committees for comment/appeal.
Board prepares budget presentation and business of Annual Business Meeting.
- Jan 2nd wk** **Board** sends an eblast with a link to the Official Proposed Budget, and announces it in the Sunday printed program and posts it in the Fellowship with additional copies available.
- Jan 3rd Sun** **Annual Business Meeting.** Congregational vote on Proposed Budget.
Special Board Meeting, if it is necessary to revise the budget proposal, as directed by congregation.

Jan 4th wk Post and publish *Revised* Proposed Budget.

Jan 4th Sun **Special Congregational Meeting**, if necessary to pass a revised budget.