

**MONITORING REPORT:
Executive Limitations Policy #7
March 2019**

POLICY EL #7: COMPENSATION AND BENEFITS

With respect to employment, compensation and benefits to employees, consultants, contract workers and volunteers, the Executive Team must act to maintain fiscal integrity and public image.

There have been no changes in the ET's interpretation of this policy, and we report compliance.

The ET has a personnel manual which is updated every two years. The ET follows the procedures outlined in the manual to avoid fiscal jeopardy in handling employee relations and compensation.

The Executive Team, with the Personnel Team, revised the personnel manual in January 2019. The next revision is due June 2021 unless significant changes need to be addressed prior to that date.

Accordingly, the Executive Team must:

1. Not change any minister's compensation, benefits, or allocated professional expenses previously established by the Board.

We report compliance.

2. Not promise or imply permanent or guaranteed employment.

We report compliance.

3. Only recommend compensation and benefits that create obligations over a term for which revenues can be safely projected.

We report compliance.

4. Compensate its staff fairly and equitably, taking into account responsibility, experience and performance; specifically, the ET must:

a. Pay competitive salaries for the market from which we hire:

i. Annually, establish salary ranges for positions in our church using the UUA guidelines as a base.

The Executive Team will use the most recent compensation guidelines for our Geo Index Area as the basis for salary (and housing) ranges. You can view the guidelines,

https://www.uua.org/sites/live-new.uua.org/files/salary_recs_18-19_geo_4.pdf

https://www.uua.org/sites/live-new.uua.org/files/salary_recs_19-20_geo4.pdf

See the table below which includes both Mid-sized II and III ranges for comparison, since our membership is so close to 350

UUA Salary Guidelines beginning July 1, 2019 Our certified members # is 340 for FY 18/19 As of 2/7/19 we have 346 voting members			Mid Sized Church II 250-349 members (Full Time rates FY 19/20)			Mid-Sized Church III (350-499 members – (Full Time rates FY 19/20)		
Position	Name	Annual Salary (S & H for ministers) FY 18/19	Min	Mid	Max	Min	Mid	Max
<i>Minister</i>	<i>Rev. Roberta Finkelstein (Full Time)</i>	\$96,308	\$73,900	\$96,200	\$118,350	\$80,750	\$105,800	\$131,250
			<i>101% of mid-point 18/19</i> <i>100% of mid-point 19/20</i>			<i>92.6% of mid-point 18/19</i> <i>91% of mid-point 19/20</i>		
<i>New Settled Minister</i>	<i>TBD</i>	<i>Draft Budget used \$103,000</i>	<i>107% of mid-point FY 19/20</i>			<i>97% of mid-point FY 19/20</i>		
<i>DRE</i>	<i>C. Williamson (Part Time ¾) Started 2007</i>	\$43,825 <i>FT equivalent is \$58,433</i>	\$45,400	\$53,350	\$61,200	\$49,600	\$58,450	\$67,150
			<i>111% of mid-point 18/19</i> <i>109% of mid-point 19/20</i>			<i>101% of mid-point 18/19</i> <i>100% of mid-point 19/20</i>		
<i>Music Dir. HMM</i>	<i>S. Ward (Part Time ¾) Started 1992</i>	\$46,736 <i>FT equivalent is \$62,314</i>	\$49,600	\$57,500	\$65,450	\$54,750	\$64,500	\$74,500
			<i>110% of mid-point 18/19</i> <i>108% of mid-point 19/20</i>			<i>98% of mid-point 18/19</i> <i>96.6% of mid-point 19/20</i>		
<i>Bus. Manager</i>	<i>M. VanRenssen (Full Time) Started 2007</i>	\$64,885	\$53,850	\$66,100	\$78,250	\$56,100	\$69,550	\$82,800
			<i>99% of mid-point 18/19</i> <i>98% of mid-point 19/20</i>			<i>95% of mid-point 18/19</i> <i>93% of mid-point 19/20</i>		
<i>Congregational Administrator (UUA job description equivalent is combination of Office Assistant/Bookkeeper)</i>	<i>C. McCullin (35 hours per week) Started 2017</i>	\$19.38/hour or \$35,852/yr <i>FT equivalent is \$40,310</i> <i>Bookkeeper Salary range on UUA salary chart</i>	\$36,550	\$42,750	\$49,200	\$37,400	\$43,900	\$50,500
			<i>96% of mid-point 18/19</i> <i>94% of mid-point 19/20</i>			<i>95% of mid-point 18/19</i> <i>92% of mid-point 19/20</i>		

<i>Building Coordinator (UUA job description equivalent does not exist. Use Congregational Administrator and Custodian pay rates as guidance)</i>	<i>E. Congo (25 hours per week) Started 2016</i>	<i>\$21.01/hour or \$27,313/yr FT equivalent is \$43,700</i>	<i>\$42,300 \$49,600 \$57,000 89.7% of mid-point 18/19 88% of mid-point 19/20</i>	<i>\$42,850 \$50,900 \$59,150 87.4% of mid-point 18/19 86% of mid-point 19/20</i>
<i>Evening Cust.</i>	<i>Tariq Thomas Started 2018</i>	<i>\$13.00/hr</i>	<i>\$14.12/hr \$16.06/hr \$18.89/hr</i>	<i>\$14.43/hr \$16.39/hr \$19.27/hr</i>
<i>Substitute Cust</i>	<i>Lenell Laws Started 2017</i>	<i>\$13.10/hr</i>	<i>\$14.12/hr \$16.06/hr \$18.89/hr</i>	<i>\$14.43/hr \$16.39/hr \$19.27/hr</i>
<i>Sunday Cust.</i>	<i>M. Konate Started 2017</i>	<i>\$13.10/hr</i>	<i>\$14.12/hr. \$16.06/hr. \$18.89/hr</i>	<i>\$14.43/hr \$16.39/hr \$19.27/hr</i>
<i>Child Care</i>	<i>3 employees substitute Various start dates</i>	<i>\$12.00/hr</i>	<i>\$12.98/hr \$14.76/hr \$16.97/hr</i>	<i>\$13.26/hr \$15.07/hr \$17.28/hr</i>

For our program and administrative staff, we report compliance, being within UUA guidelines for each employee. Childcare and custodial workers' pay rates are also evaluated against local market rates for similar positions. Please note job description and pay rate differences between UUA and First Unitarian, below:

Custodial Staff hourly rate is below UUA guidelines, and UUA job description is very close to our own job description. However, Salary.com indicates that pay for this position in Wilmington, DE ranges from \$13.00/hr. to \$18.00/hr.

<http://swz.salary.com/salarywizard/Janitor-Hourly-Salary-Details-19803-Wilmington-DE.aspx> According to Indeed.com, <https://www.indeed.com/salaries/Custodian-Salaries,-Philadelphia-PA?from=mobsalaryblock> custodian salary average is \$10.93/hr.

We report compliance for custodial salaries based on non-UUA sources. The UUA guidelines are higher than other sources, and seem closer to Boston rates than Philadelphia rates for custodial staff. Budget proposal for FY 19/20 draft does not include an increase at this time. Please note we are at the bottom of Wilmington DE rates and may, if funding is available, consider a small increase for FY 19/20 for custodial staff.

As far as the Building Coordinator position rate is concerned, the pay rate falls below 90% of the mid-point for the Mid-Sized II range. Ernie's performance is excellent and, if funding is available, a small increase to bring his rate to 95% of the mid-range for Mid-Sized II would be appropriate. His current hourly rate is \$21.01/hour. I propose a maximum increase of \$1.64/hour for a new rate of \$22.65/hour.

Of course, any proposal to increase salary is dependent on results of the pledge drive.

Childcare workers: According to Indeed.com

<https://www.indeed.com/salaries/Childcare-Assistant-Salaries> the average is \$11.11/hr. Our hourly rate of \$12.00/hour is slightly above this range even though it is lower than UUA guidelines.

Ads posted as of 2/7/2019 at <https://www.indeed.com/q-Daycare-I-Wilmington,-DE-jobs.html> show a range of \$11-\$13/hour at Little Einsteins'. We report compliance.

FY 19/20 Multi-year budget (if approved) plans to add 0% increase to staff salaries unless funding allows for some small increases needed to bring custodial staff pay rates higher.

ii. **Make adjustments as appropriate based on ability to pay and differences between First Unitarian positions and those associated with the UUA guidelines.**

Proposed changes to our staff salaries as described in the multi-year budget take into consideration our ability to pay based on projected income. As income

allows, we make adjustments to pay rates as needed to bring them closer to UUA guidelines if they are below or near bottom of range.

iii. Develop appropriate salary range guidelines using other sources, such as Church Law and Tax Report Annual survey or local market data, when First Unitarian positions are different from UUA positions or are not covered by UUA guidelines.

As described above, we also consult with other resources to evaluate pay rates in the Wilmington DE area.

iv. Compensate individuals within the established salary range for a position taking into account relevant experience and performance.

See above. Please note that primary staff positions for FY 19/20 will be close to the midrange of UUA recommendations for Mid-Sized II churches (under 350 members). Please note that the salary range for Mid-Sized III is higher than Mid-sized II. Since our certified membership number of 340 (346 as of 2/8/2019) puts us on the cusp of Mid-Sized II and III, we can use either scale as a reference. Please note that we have a new member class scheduled for March 24, and potentially could reach 350 voting members by end of June 2019.

b. Provide staff with access to benefits comparable to those offered by other religious and nonprofit organizations

Below are the current benefits offered with each category of employee. UUA Guidelines for Compensation are available at <https://www.uua.org/finance/compensation/program>.

As required, we provide benefits comparable to those offered by other religious and non-profit organizations.

<i>Benefit</i>	<i>Full Time</i>	<i>PT (min 20 hrs)</i>	<i>Limited PT</i>	<i>Comment</i>
<i>Worker's Comp</i>	X	X	X	
<i>Medical Insurance</i>	X	X		<i>80% of employee and dependents premium high deductible plan UUA, future portion of premium to be paid will be determined based on new minister contract and will be equitable for non-minister staff as well. So if the final new minister contract states 80% employee and 50% dependents, we would offer same to lay staff.</i>

<i>Social Security (FICA/ SECA)</i>	X	X	X	7.65%
<i>FMLA</i>	X	X		<i>Must be employed at least 12 months for FMLA or 90 days for short term disability</i>
<i>Long Term Disability</i>	X <i>ministers only</i>	X		<i>All staff working a minimum of 15 hours per week may purchase from UUA Church pays premium for full time and prorated premium for part time</i>
<i>Dental Insurance</i>	X	X	X	<i>Available at employee cost from UUA</i>
<i>Life Insurance</i>	X	X		<i>After 1 year, 2x salary up to max 200,000. Church pays premium for part time employees working minimum 15 hours per week</i>
<i>Retirement Savings (UUA Retirement Plan)</i>	X	X		<i>Currently we pay 5% employer minimum contribution to all eligible employees. If new minister is hired with a different benefit level, other staff will be covered in an equitable way. For example, if the new minister is hired with 5% additional matching, we would provide same to our other staff.</i>
<i>Personal/Sick Time</i>	X	X		<i>5 days per year. Rolling year from date of hire. PT prorated.</i>
<i>Holidays</i>	X	X		<i>Paid holidays (Xmas, New Year's Etc.)</i>
<i>Vacation</i>	X	X		<i>Paid vacation days, PT prorated, amount set by time of tenure or contract</i>
<i>Brief Personal Leave</i>	X	X		<i>Funerals, house closing, etc.</i>
<i>Educational/Professional Leave</i>	X	X		
<i>Jury Duty</i>	X	X		

i. Offer access to health care and retirement plans for each eligible employee.

We report compliance

ii. Offer access to other benefits that can be purchased from pre- or after-tax income.

We report compliance.

c. Comply with applicable regulatory and tax requirements

We report compliance.

5. Negotiate individual compensation and benefit treatment that complies with the Executive Team's Personnel Procedures.

We report compliance

6. Allow any employee to keep benefits already accrued from any foregoing plan.

We report compliance.

7. Not treat themselves differently from other comparable key employees.

We report compliance.

Respectfully Submitted by the Executive Team,

Rev. Roberta Finkelstein

Marina VanRenssen

Randy Windle

Lois Morris