

2012 POLICY MANUAL CONTENTS

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Needs further revisions (Noted: 1/19/15)

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DEFINITION OF POLICY

A policy is defined as a motion approved by the Board of Trustees or the congregation that is consistent with the Constitution and Bylaws established by the congregation and that has an ongoing effect beyond one meeting or event.

SOURCES OF MATERIAL

This manual was compiled from the minutes of the meetings of the Board of Trustees from 1960 to present.

RESPONSIBILITY FOR MAINTAINING POLICIES

The Board Secretary shall assist the Board in monitoring activities of the Board relative to past policies. The Board Secretary will maintain the policies in this Policy Manual.

RESPONSIBILITY FOR WORSHIP SERVICES

Since March 1962, it has been the policy that Emerson Unitarian Universalist Church is open for worship services every Sunday throughout the year.

In October 1983, it was decided that the overall direction of the worship service is the responsibility of the Minister(s).

In 1989, the Worship Committee was formed and assumes the responsibility for the worship services when the Minister(s) are not in the pulpit according to their letter of agreement. The Worship Committee also consults with the Minister(s) regarding the direction of the worship services.

CONDUCT OF MEETINGS

Board of Trustees: Dates and times of the meetings are announced to the congregation. Since 1990, the agenda has provided time at the start of the meeting for church members who wish to address the Board in person. Following each Board meeting, a copy of the minutes (once approved) is furnished to the webmasters for posting on the Intranet by the webmasters. Copies are also provided electronically to all Past Presidents, furnished to the Communications Administrator for dissemination to the Coordinating Council, and a paper copy stored at the church.

After three consecutive unexcused absences by a Trustee, the President is to ask that Board member if s/he wishes to continue. Although Board policy allows for executive sessions when necessary, customarily all Board meetings are open to church members.

Staff: Regular, periodic meetings include the Minister(s) and regular program staff.

Committees: Committee meetings are called by the chair; number and frequency varies. All committee activities are to be cleared through the church calendar maintained by the Business Administrator on a first-come, first served basis.

FINANCIAL POLICIES

See Fiscal Calendar in Policies Appendix

Emerson Unitarian Universalist Church strives to achieve and maintain a balanced yearly budget. In 1990, the Board underscored this policy by instructing the Business Administrator that no non-budgeted or over-budget item is to be paid without prior Board approval. If an emergency situation arises, the President and/or Vice President and/or Immediate Past President are to be contacted, and as many Trustees as possible consulted on the matter as is prudent under the circumstances.

In 2006 the Finance Committee, Treasurer and Business Administrator were directed to periodically review investment strategy for special funds and operating funds. Special funds are to be kept totally separate from operating funds. Individual special funds are to be tracked separately and shall not go into deficit.

All funds donated for special collections are to be disbursed within 45 days unless otherwise requested by the sponsor.

Any withdrawal from the Endowment Funds requires the approval of the Board subject to Article Nine of the Constitution and signatures by two members of the Board of Trustees.

The Business Administrator, the President, the Vice President and the Immediate Past President are empowered to sign checks; all operating fund checks over \$2000 require two signatures.

In keeping with the Bylaws, the financial records of the church are to be reviewed once a year. The review will be conducted by a committee of three church members approved by the Board. If necessary, the Finance Committee may recommend an outside auditor. The results of the review will be reported to the congregation.

At least quarterly, pledge reports will be sent to church members. The final report for each year will note any balance remaining and the pledged amount for the upcoming year. Unless otherwise specified, payments made during the first two months of the calendar year will be applied to old balances; otherwise all payments will be credited to the current year's pledge.

ENDOWMENT POLICY

Adopted October 2010

Expenditures of the Endowment of the Emerson Unitarian Universalist Church of Houston, Texas (EUUC) shall be made only for the following purposes: (1) to acquire or add value to the

long-term productive assets of the church, both fixed and human; (2) to undertake an extramural, public charitable service that has been approved by a majority of church members present and voting at any congregational meeting; (3) to supplement income to the annual operating budget if the sum and purpose of the supplement are approved in advance by the congregation at its annual budget meeting; and (4) to contend with an emergency as defined by the Board of Trustees and accepted by a majority of members present and voting at a special congregational meeting called for the specific purpose.

Explanatory Notes:

- (1) Capital expenditures for purposes of acquiring or upgrading fixed assets, such as facilities and equipment, are universally understood and practiced among both for-profit and nonprofit corporations in the United States. Moreover, in tax-exempt nonprofit corporations, such as EUUC, in which human assets may be valued as equal to or greater than fixed assets, it is not uncommon to expend capital reserves, if available, for purposes of employing or severing a key employee, such as a minister, director or manager, including partial salary supplementation for a brief period at the outset of such employment.
- (2) The principle of expending a limited sum of capital from the church Endowment for a public charitable purpose was approved by the congregation at its Annual Meeting of January, 2008: *“That EUUC adopt a policy that ten (10) percent of any net annual increase in the market value of the Endowment Fund as of September 30 of each year be distributed annually to nonprofit organizations, including Unitarian Universalist organizations. The recipient or recipients will be approved by the Board and by congregational vote.”*
- (3) The use of a capital reserve to supplement operating income for any purpose other than an emergency should be restricted to planned and budgeted purposes, not be made available for *post hoc* deficit cancellation.
- (4) A capital reserve of any kind should always be made available as needed to cope with a true emergency.

The purpose of the Emerson Endowment is to provide sustainable and reliable support for the life and benefit of Emerson Unitarian Universalist Church. (Adopted 2007)

Use: There shall be no pre-defined restriction on the use of the Emerson Endowment.

However, it is the strong preference of the Emerson Board of Trustees that the future use of the Endowment is restricted to its historical uses, that principal as cost-adjusted for inflation be preserved and growth be encouraged.

Investment: The Investment Committee is responsible for recommending to the Board of Trustees overall investment objectives and guidelines. The Investment Committee has responsibility for selecting, appointing, and evaluating investment consultants and managers. The Investment Committee shall provide quarterly reports to the Board of Trustees through the President.

Spending: The Emerson Endowment may be distributed and used at the discretion of the Board of Trustees. Spending should be judicious and must be reported and made transparent to the church membership. No expenditure equivalent to ten (10) percent or more of the Emerson

Endowment may be made in a single instance without congregational approval by two-thirds (2/3) vote of those present and voting at a properly called meeting with such action in its call.

(October 2011) Authority is delegated to the Secretary of the Investment Committee to use the endowment fund account balance as of September 30 of each year to determine the amount of funding available for the Social Action Council 10% Solution grants.

EUUC EXPENSE REIMBURSEMENT POLICY

Adopted March 24, 2011

Emerson Unitarian Universalist Church of Houston, Texas (EUUC) has established this expense reimbursement plan to state clearly the responsibilities of the church and of the employees and volunteers claiming reimbursement. This plan is intended to be an “accountable reimbursement plan” as defined by the IRS so that no part of the reimbursements will be subject to taxation as income to the recipient.

1. Adequate accounting for reimbursed expenses. Ministers, staff and volunteers of EUUC shall be reimbursed for any ordinary and necessary business or professional expense incurred on behalf of the church if the following conditions are satisfied:
 - The amount of the claimed expense is reasonable;
 - The reimbursement claim documents the amount, date, place (for transportation, travel and entertainment expenses), business purpose and, for entertainment expenses, the business relationship of the person or persons entertained, of each expense with the same kind of documentary evidence as would be required to support a deduction of the expense on the employee’s federal tax return;
 - The person claiming reimbursement substantiates the expenses by providing the church administrator with an accounting of such expenses no less frequently than monthly (in no event will an expense be reimbursed if substantiated more than 60 days after the expense is paid or incurred by a claimant), and
 - Funds are available in an appropriate budget account at the time of the expense. Examples of reimbursable business expenses include local transportation (mileage at the current federal rate, tolls, parking, etc.), overnight travel (including transportation, lodging and meals), entertainment, professional books, subscriptions, education, vestments, business use of a cell phone and professional dues.
2. Receipts Required: Receipts are required for all expenses of \$25 or more.
3. Limited by Budget: EUUC agrees to reimburse the claimant under this plan up to the amount budgeted for the type of expense for which reimbursement is claimed.
4. Tangible Property: Tangible property with a cost in excess of \$100 and a useful life in excess of one year acquired under this plan is the property of EUUC. An employee who wishes to purchase tangible property previously acquired under this plan may do so at the then existing market value of the property subject to the concurrence of EUUC.
5. Excess Reimbursements: Any church reimbursement that exceeds the amount of business or professional expenses properly accounted for under this plan must be returned to EUUC within 120 days after the associated expenses are paid or incurred by the claimant and shall not be retained by the claimant.
6. Tax Reporting: EUUC shall not include in a claimant’s W-2 form the amount of any business or professional expense properly substantiated and reimbursed according to this plan, and the claimant should not report the amount of any such reimbursement as income on Form 1040.
7. Reimbursements Not Funded Out of Salary Reductions: Reimbursements shall be paid out of appropriately budgeted funds and not by reducing an employee’s salary by the amount of business expense reimbursements.

8. Maximum Annual Reimbursement: Substantiated business expenses in excess of the budget will not be reimbursed.
9. Unused Budget: Any portion of the annual budget for professional expense reimbursement that is not used at the end of the fiscal year will not be distributed to the minister or staff.
10. Retention of Records: All receipts and other documentary evidence used by a claimant to substantiate business or professional expenses reimbursed under this plan shall be retained by EUUC.

The Administrator is responsible for reviewing and approving all requests for reimbursement by volunteers under this plan. Requests for reimbursement by volunteers must first be approved by the person responsible for the budget item to which the expense will be charged. No one may approve his or her own expenses.

The Administrator and Treasurer are responsible for reviewing and approving all requests for reimbursement under this plan by ministers and staff. Requests for reimbursement by ministers and staff must include the approval of the person responsible for the budget item to which the expense will be charged. No one may provide the sole approval of his or her own expenses.

Under no circumstances will EUUC reimburse a claimant for business or professional expenses incurred on behalf of EUUC that are not properly substantiated according to this plan. Church, minister, staff and volunteers understand that this requirement is necessary to prevent EUUC's reimbursement plan from being classified as a non-accountable plan possibly making reimbursement under the plan taxable income to the recipient.

BUDGET POLICIES

See Fiscal Calendar in Policies Appendix

The various committees submit their requests to the Finance Committee in writing and it is strongly recommended that they clarify which items are essential and that they prioritize all others. In 1984, the Board decided that committee chairs have the right to be notified on their budget status before the proposed budget is presented to the congregation. If sharp cuts are deemed necessary, the affected committees are to be consulted.

The Board must also give the congregation "full and timely" information on the contents of the budget at least one week before the meeting by any usual style of communicating. Once the budget is adopted and goes into effect, the committees are to receive monthly reports on their expenditures. Committee chairs and staff are responsible for all disbursements.

Fundraising Policy (March 2005): All fundraising events must be approved by the Board of Trustees in advance of the event. The RE Department may conduct six fundraising events each year seeking less than \$1000 without prior Board approval. The President has authority to approve other fundraising events seeking less than \$1000. Sponsoring committees and organizations should designate in advance the fund or account to receive the money. Any funds raised by church committees or organizations and not assigned an account or a fund in advance

will be received as income to the church's operating account. The Board may vote to reallocate those funds as it deems appropriate.

PERSONNEL POLICIES

Reporting Structure: The Minister(s) shall serve as the chief administrator(s) of the church, with all paid staff and contractors being supervised, directly or indirectly, by the Minister(s). Those employees whose work relates to worship and to the formal teaching of religion, including but not limited to an Associate Minister, the Music Director, the Education staff and the Secretary to the Minister(s), shall be supervised by the Minister(s). The Organist and regularly contracted lead singers shall be supervised by the Music Director who is supervised by the Minister(s). Those employees whose work relates to the business administration of the church, including but not limited to the Sexton, shall be supervised by the Business Administrator. The Business Administrator shall be supervised by the Minister(s) and report to the Board.

The Minister(s) shall be supervised by the Board of Trustees pursuant to the terms of the letter of agreement between the Minister(s) and congregation.

Annual Review and Grievances Procedure: Each employee is entitled to an annual performance review. The purpose of the review is to provide support and guidance to the employee. The reviews will be handled by the appropriate supervisor, e.g., the Minister(s), the Business Administrator or the Music Director. A summary of each review will be given to the Personnel Committee to be kept on file. The Board will provide the annual review for the Minister(s).

In the event that an employee has a grievance, the employee should first address the grievance to his/her supervisor. If the issue remains unsettled, the employee may take her/his case to the Personnel Committee, which will work to resolve the problem.

Regular staff meetings will be held to communicate information and to address any obstacles to the smooth operation of the business of the church.

Compensation Policy: The following compensation policy was adopted in 1994 for all employees of the church, unless other terms are specified by contract or by agreement for professional services:

- Employees of the church shall receive regular compensation, i.e. wages or salary and housing allowance, if applicable, in 12 or 24 equal parts annually, in payment for the current month.
- Employees who work less than 12 monthly parts per year may elect to receive compensation in equal monthly parts for those months in which they actually work.
- In December, the last regular payday of the month will be before Christmas.
- Other forms of direct employee compensation, including payroll taxes (FICA or SECA), shall be paid at the end of the applicable compensation or reimbursement period, whether month, quarter, or other, on the last regular payday of that period.

Insurance and Pension Plans: Participation in the UUA Pension Plan is required for all employees working 30 hours a week or more after one year's service in order for the Minister(s) to participate in the UUA Pension Plan.

Short-term Disability Policy: In 2007 the Board adopted a short-term disability policy to cover the 90 days between the onset of a disabling condition and the eligibility for the long-term policy funded through the UUA. It covers employees who work at least 20 hours a week and requires medical documentation after 5 days of absence.

Official Staff Holidays: The Board designates official holidays for church staff annually. A list of such holidays will be provided to the staff in December for the following year.

Emerson UU Assessment and Review Process (adopted Nov 2008)

August BOT Goal Setting Retreat

- Ministers attend.
- BOT and ministers to mutually assess previous church year, and compare against the goals set last August by the BOT.
- BOT to discuss direction of church with ministers.
- BOT sets goals for next church year and long-term goals. The goals are to be communicated to GPC for incorporation and revision of Emerson's Strategic Plan.
- Ministers to set their goals to assist BOT and individually.

September Staff Retreat

- Ministers and paid staff attend.
- Discuss direction of church, goals established by BOT, and other issues of importance to Emerson.

BOT Meeting

- Ministers report their written self-evaluation and goals to BOT.

October Annual Review Meeting

- Ministers, BOT President, BOT VP, Personnel Chair and COM Chair attend.
- Ministers' self-evaluation, goals, duties/responsibilities set forth in Ministerial Agreement, and other issues of importance to Emerson guide discussion.
- Spirit of discussion to be candid, collaborative and confidential.

BOT Meeting

- GPC provides revised annual Strategic Plan to BOT.

November BOT Meeting

- Personnel Chair attends executive session in which salaries of ministers and staff for the next year are set. Considerations include UUA Salary Guidelines and budget.

January BOT New Calendar Retreat

- Ministers attend.
- Newly elected trustees oriented to their role on the BOT
- Goals from August retreat a mutual assessment of the fall semester guide the discussion.
- Strategic Plan, spring semester and direction of church should be considered and discussed.

BOT plans should be shared with GPC for incorporation and revision of Strategic Plan.

COMMITTEE FUNCTION

(Adopted 1990)

Committee membership is open to all members and active friends of the church on an unrestricted basis except as noted below. Chairpersons of all standing committees are chosen by the Board or by the individual committee with Board approval. Each committee chair reports to the Board through a designated Trustee, the “Board liaison.”

The chair recruits a workable number for the committee from previous members willing to continue, interested volunteers (especially new church members), and those whose particular knowledge, skills or experience would be especially desirable. Chairs are urged to welcome all interested people.

Exceptions: The Board of Trustees, in concert with the committee chairs as appropriate, shall select or approve the members of the Lay Pastoral Ministry, CRUCE, Stewardship, Investment, Kilgore Lecture, Personnel, and all ad hoc committees. For membership in the Congregational Committees, see Constitution Article Five.

It may become necessary to remove committee members who have poor attendance records, are unwilling or undependable workers, or who obstruct the work of the committee in the judgment of a majority of the other members. In such cases the chair will privately ask the member to resign, citing the reasons for the request. If the issue is not resolved the chair is to bring the problem to the entire committee, promote full discussion of all viewpoints and conclude the matter by a vote of 2/3 of those present. If either party requests, the Board liaison or President may conduct or assist at this meeting.

A committee chair may be removed by the Board if s/he does not actively work to carry out the committee’s function, does not keep members informed about the dates of meetings and other functions, topics under discussion and any other pertinent business, or loses the support of a majority of the committee members in good standing. The Board liaison shall meet with the chair and the committee to attempt to resolve the issue. If resolution is not possible, the liaison shall bring the matter to the Board.

The Minister(s) and the President are *ex officio* non-voting members of all committees. Members of committees appointed by the Board President are subject to Board approval. The chair of each committee automatically assumes responsibility for budgeting and authorizing disbursements. The chairs of the committees and all organizations, or their delegates, are also members of the Coordinating Council.

SPECIAL COMMITTEES

Special committees have restricted membership. In some cases, both the chair and the members are Board appointed or Board approved. In other cases, membership is related to current or past responsibilities in the church. In addition, there are two (occasionally three) congregational committees elected by the congregation at the Annual Meeting: the Nominations Committee, the Committee on Ministry, and, when necessary, the Minister Search Committee. See Article V of the church constitution for details.

- Committee for Retired Unitarian Church Employees (CRUCE): Privately established and privately funded in 1972, this committee manages funds for income supplements to specified retired ministers and full-time employees of UU churches and surviving dependents. The committee chooses the beneficiaries of this fund, which may at its discretion include still-active older ministers in “reduced circumstances.” Eligible beneficiaries of the fund include all past and current ministers of Emerson Unitarian Universalist Church and their spouses. The committee has sole responsibility for the method and amount of any payments made, a free hand in investing its assets, and, as of December 1978, may borrow money providing there is no liability to pre-existing CRUCE assets, the Board of Trustees, or Emerson Unitarian Universalist Church. The committee may be dissolved at will or by necessity by delivering any remaining assets to Emerson Unitarian Universalist Church. In such case it may also recommend conveying some assets to other active UU congregations.
- Investment Committee: This committee is in charge of managing the Endowment Fund. The committee meets quarterly for a detailed study of the funds, stocks and other assets. The Treasurer’s or Business Administrator’s monthly report to the Board should include bottom line status of the Endowment Fund.
- Lay Pastoral Ministry: This program is comprised of church members who have agreed to provide a ministry of presence to members and friends of Emerson Unitarian Universalist Church. The Lay Pastoral Ministry Team members commit to attending training, to serving for two years and to participating in a peer supervision and support group. All referrals to the program are made through the Minister(s) to the Lay Pastoral Ministry Coordinator. It is an extension of the formal ministry and so operates in confidentiality.
- Personnel Committee: the purpose of this group is to evaluate all paid staff, based on reports from the Minister(s), the Committee on Ministry and the Business Administrator, and to recommend salary adjustments to the Finance Committee for approval by the Board and the congregation. It will also act as a resource for other staff concerns. The Committee is a subcommittee of the Board.

FACILITIES

BUILDING USE POLICY

Adopted 2005

As Article III of our Constitution states, Emerson Unitarian Universalist Church (EUUC) promotes the common good of our community, our nation, and our earth by serving as a place of fellowship and community open to all. In support of these purposes and guided by the seven basic principles of Unitarian Universalism, the EUUC Board of Trustees adopts this *Building Use Policy*. The Policy sets forth the Church's program priorities as they relate to the use of its buildings and space.

Section A: Building Use Priorities

1. Meeting the needs of EUUC members is the primary purpose for all buildings and facilities on the campus. This includes worship, education, service and outreach programs as well as fellowship and community activities.
2. After meeting congregational member needs, EUUC is committed to providing space for community non-profit organizations whose goals are consistent with UUA principles.
3. Commercial for-profit organizations whose activities are consistent with UUA principles may use EUUC buildings and facilities when available.

Section B: Building Use Rental Fee Categories

1. EUUC members and friends* may use any of the buildings and spaces for EUUC regularly scheduled functions, services of worship, meetings of Emerson organizations and committees free of charge.
2. EUUC members and friends* may use any of the buildings and spaces for weddings and family memorial or funeral services free of charge.
3. EUUC members and friends* may rent space at rental rates that cover the cost associated with space use for personal purposes. These costs include, at a minimum, utilities, security/monitoring and custodial services. Additional fees will be charged for additional services.
4. EUUC members' and friends'* sponsored non-profit organizations may rent space at rental rates that cover the cost associated with space use. These costs include, at a minimum, utilities, security and custodial services. Additional fees will be charged for additional services. EUUC committees may underwrite these costs to the limit of the building use budget thereby providing space at reduced or no cost to selected organizations.
5. Approved non-profit organizations will be offered reduced "below-market" rental rates for programs or activities supportive of EUUC's statement of purpose and/or the UUA's seven basic principles. These rates will cover, at a minimum, the costs of utilities, custodial services and management fees. The costs of any additional equipment or services provided such as audio- visual projectors, screens, sound systems or recording equipment are the responsibility of the licensee.

6. Approved for-profit organizations will be offered market rental rates for programs or activities supportive of EUUC's statement of purpose and/or the UUA's seven basic principles. These rates will cover, at a minimum, the costs of utilities, custodial services, management fees and the costs of any additional equipment or services provided such as audio-visual projectors, screens or recording equipment plus a contribution to fixed costs consistent with local rental rates.
7. Long-term tenants will be considered based upon the nature of activity proposed, amount of space leased, facilities and services required, and the impact on church functions. Rentals rates will reflect these and cost considerations.

*The term "members" refers to voting members as defined by the EUUC Constitution and Bylaws. The term "friends" refers to pledging non-members or other established non-member financial supporters of EUUC.

Section C: Policy Implementation and Administration

1. EUUC's Business Administrator will provide proposed tenants with a copy of this Policy, the document "Building Use Guidelines" and the License Agreement for Temporary Use of Space. Tenants must complete the License Agreement and submit it with the appropriate deposit to the EUUC Business Administrator.
2. The EUUC Business Administrator determines proposed tenant's Renter Category and the associated rental fees available.
3. Committee Underwritten Building Use: Conditions of underwriting are included in the rental agreement. The Building Use Committee chair, or designee, must sign the rental agreement acknowledging its intent to underwrite associated costs and the availability of building use credits in its budget. See Business Administrator for necessary forms.
4. The EUUC Business Administrator will maintain a calendar listing all events scheduled in the EUUC buildings. No event is confirmed until it is placed on the Church Calendar and no event may be placed on the Calendar until the lease agreement is signed, approved and the deposit collected.
5. The EUUC Business Administrator will present the Board of Trustees with a monthly report of rental activity by use category.
6. The Board of Trustees will appoint a Building Use Committee to:
 - Advise it on appeals to Business Administrator's determination of Renter Category and/or fees assessed;
 - Recommend exceptions to policy, defined fees or conditions;
 - Review and recommend to the Board for approval or disapproval of agreements with new non- profit organizations and for-profit individuals or organizations wanting to rent space at EUUC;
 - Receive and process committee applications for Committee Underwritten Building Use (CUBU);
 - Maintain an accurate log of building use credits;
 - Work in conjunction with the EUUC Business Administrator in all matters relating to building use;
 - Work in conjunction with the Finance Committee to determine appropriate CUBU budget and committee shares;
 - Review and revise this policy as needed.
7. All rental proceeds will be placed in the Operating Fund of the church budget.

GREEN POLICIES

Section A: Carbon Neutrality -- Adopted 2015

1. EUUC is committed to an overall plan of moving the church to carbon neutrality.
2. It will accept Renewable Energy Certificates (or Credits)—RECS, for short—donated on behalf of Emerson for the energy used in 2014 and the first half of 2015. No change in the 2015 budget is required.
3. It approves the addition of a line item in the Emerson budget, beginning with the 2016 budget, to purchase or accept donated RECs for energy used in 2015 and carbon offsets for the modest remainder of carbon footprint.
4. It establishes a policy of purchasing renewable energy, beginning as soon as feasible, keeping the line item in the budget to purchase (or to receive donated) carbon offsets.

Section B: Green Site and Building Exterior Management Policy -- Adopted 2004

The grounds maintenance provider shall comply with the following plan, to be supervised and enforced by the Building & Grounds Committee and included in the Operations and Maintenance Manual for EUUC's Delaney Hall.

1. General Grounds Management:

- Irrigation: Shut off irrigation zones once plants are established. These areas do not need to be irrigated after they are established except under drought conditions. Set time clock to irrigate in evenings only to minimize evaporation.
- Lawn Maintenance: Cut grass no shorter than 2.5" to naturally prevent weeds. Crab grass is most effectively choked out at 3.5". Leave lawn clippings on lawn as fertilizer and to reduce landfill waste.
- Fertilization: Use only organic fertilizers.

2. Chemical Use:

- Prevent pest infestations with sustainable landscape design. Landscape has been designed with low-maintenance native and adapted plant materials to minimize vulnerability to pest infestations. Fertile soil and a diversity of plant materials also contribute to the landscape's pest resistance. Landscape should be inspected for evidence of pests as part of routine maintenance so pest problems can be addressed early.
- Physical pest management strategies: Prune infested area of plant. Remove bee hives and insect nests. If pest problems persist, release beneficial insects that prey on targeted pest population.
- Chemical pest management strategies: Spray the surface of the affected area with a biodegradable, non-toxic insect soap such as "Safer" soap or equivalent. Chemical pesticides should only be used on pests that pose a danger to children or church members such as fire ants. Acceptable chemical pesticides are those that are approved as "Green List" products for use in Texas schools.
- Building maintenance chemicals: Use high-pressure water with or without approved Green Seal cleaning fluid to clean exterior of building, walks or paving. Use only Green Seal approved products for window cleaning.
- A list of approved pesticides and cleaning products is available from the Business Administrator.

Section C: Green Housekeeping Policy -- Adopted 2004

The cleaning service and/or maintenance provider shall comply with the following Cleaning Fluid and Housekeeping Policy. The policy will be enforced by the Building & Grounds and Environmental Committees and included in the Operation and Maintenance Manual for EUUC's Delaney Hall.

1. Use only Green Seal certified environmentally preferable, low VOC cleaning fluids for maintenance of building, including but not limited to cleaning of linoleum, tile, toilet partitions, toilets, windows, mirrors and desks. All cleaning fluids provided at classroom sinks and coffee bars shall also be Green Seal certified.
2. Use concentrated cleaning products whenever possible to minimize packaging waste and pollution associated with distribution of products.
3. A list of approved cleaning products is available from the Business Administrator.

Section D: Disposable Products Policy -- Adopted 2004

The cleaning service and/or maintenance provider shall comply with the following Disposable Products Policy. The policy will be enforced by the Building & Grounds and Environmental Committees and included in the Operation and Maintenance Manual for EUUC's Delaney Hall.

1. Utilize disposable paper products, which are 100% recycled, with at least 30% post-consumer content.
2. Use trash liners that are at least 30% post-consumer recycled content.
3. A list of acceptable products is available from the Business Administrator.

Section E: Indoor Pest Management Policy -- Adopted 2004

The cleaning service and/or maintenance provider shall comply with the following Indoor Pest Management Policy. The policy will be enforced by the Building & Grounds and Environmental Committees and included in the Operations and Maintenance Manual for EUUC's Delaney Hall.

1. Prevent pest populations with inspection and exclusion. Inspect buildings periodically as part of routine building maintenance for cracks, holes or other avenues by which pests can enter, and in order to detect pest problems early. Fill cracks and holes, provide screening or netting at drains, vents or other openings. Keep doors and windows closed to exclude pests. Don't let trash, stacks of boards, or other materials accumulate where pests could hide. Keep food containers properly sealed. Keep trash cans away from building.
2. Apply pesticides only as needed. Use physical control of minimal indoor pest infestations, including fly paper, fly swatters, glue boards, light traps, funnel traps and snap traps. Use extreme caution to place these devices where people and pets will not become entangled. Use live traps to capture vertebrate pests outdoors. Use sticky traps to monitor and identify pests.
3. Select the least hazardous pesticides. Bait traps often use minimal amounts of pesticides and target specific pests. Identify species being targeted so that least hazardous pesticides can be used. Used only pesticides included on "Green List" products for use in Texas schools.
4. Target pesticides to areas not contacted by or accessible to the students, faculty or staff. Use crack and crevice treatments such as puffing dust into wall voids or treating cracks with gel baits to reduce exposure potential. Do not apply any pesticide where church members are

expected to be present for organized activities within the next 12 hours.

5. Monitor progress after using pesticides to identify successful strategies. Keep notes in Operating and Maintenance Manual to track patterns of problem areas to encourage prevention, and track effective pest management strategies.
6. A list of approved indoor pesticides is available from the Business Administrator.

COMMUNICATIONS

The Communications Committee is to review all printed material distributed outside the church. (1975) In addition, the Communications Committee oversees all other means of communication both within and outside the church. In March 2006 the Board approved the installation of a password-protected wireless network for the campus.

FACEBOOK PAGE (June 2010)

Emerson's Facebook Page is maintained by the Office Administrator for Communications and shall be monitored on a daily basis. It provides another means of communication both within and outside the church. The Administrator, under the supervision of the Communications Committee, shall have the authority to remove any inappropriate content and ban habitual offenders from further contributions to the page. Content will meet the following standards:

1. Maximize appropriate use of the technological capabilities of the medium
2. Consistency with the Seven UU Principles and the bounds of this policy
3. Exclusion of slander, libel, copyright violation, profanity, off-color humor, advocacy of political candidates and the advertising of commercial businesses
4. Present accurate, timely, relevant and sufficiently detailed information in clear, grammatically correct prose
5. Photos of children must comply with Emerson's Child Protection Policy and may be used only with parental permission.
6. Protection of private personal information.

See the full text of this policy at ***

CHURCH VIDEO MONITORS (2009)

The video monitors in the Clara Barton Gathering Place have these purposes, in order of importance:

1. To provide clear and informative displays on Sunday morning regarding events planned for that day, the upcoming week and future weeks.
2. To provide displays at other times during the week that promote Emerson Church and explain who we are to an audience that includes many non-members.
3. To display interesting videos that promote upcoming events,
4. To display interesting videos that chronicle recent events involving Emerson Church.

One or more representatives of the Emerson Communications Committee will be responsible for overseeing the content that is presented on the video monitors in the Clara Barton Gathering Place. These monitors will be functioning primarily on Sundays but may also be activated at other times. Members of the Audio Visual Committee and others will be responsible for providing the technology necessary to deliver content to the video monitors. The Office Administrator for Communications, under the supervision of the Communications Committee, shall have the authority to create and maintain the content displayed on the monitors. Content shall meet the following standards:

1. Confined to activities occurring on the Emerson campus, activities in which members of Emerson Church are participating and events in the greater Houston area that are sponsored by Unitarian Universalist churches or UUA affiliated organizations.
2. The preferred software to be utilized for these displays will be Microsoft Office PowerPoint and presentations submitted for display should be in this format.
3. Other types of presentations such as video recordings of events may also be displayed.
4. Video recordings should be of a presentable quality and those that are substantially inferior may be rejected.
5. There will be a limit to the amount of time for individual presentations, both PowerPoint and video recordings.
6. Photos of children must comply with the Emerson Church Child Protection Policy and may be used only with parental permission.
7. Consistency with the Seven UU Principles and the bounds of these policies
8. Exclusion of slander, libel, violations of copyright, profanity, off-color humor, and advocacy of political candidates
9. Present accurate, timely, relevant and sufficiently detailed information in clear, grammatically correct prose.

The person or persons operating the equipment that controls the video monitors shall report to the Communications Committee, which in turn shall report to the Emerson Board of Trustees.

See the full text of this policy at***

CHURCH VIDEO LICENSE (2011)

Through an agreement with studios and producers, the CVLI Church Video License provides legal coverage for churches and other ministry organizations to show DVDs and videocassettes of motion pictures. Coverage includes playing just a few seconds of a movie all the way up to showing the full-length feature. The Church Video License is one of the most effective and convenient ways for churches and other ministry organizations to protect themselves from the possibility of being fined for illegal use of DVDs and videocassettes.

Emerson Unitarian Universalist Church has purchased a CVLI license and many of the films we use for educational and entertainment purposes are covered under that license. The license covers manufactured DVDs and videocassettes purchased, rented or borrowed. The license does not cover materials that have been copied from another source or recorded from television. It also does not cover charging an admission fee for video showings or where specific titles have been advertised or publicized.

Committees wishing to use a DVD should contact the office to confirm that it is covered by the license. If it is not covered under the CVLI, the DVD will be researched and the committee will be advised as to what fee will be due if the DVD is used.

SOCIAL ACTION

Social Action Council: In 2006 the Board of Trustees formed the Social Action Council to assume the functions and responsibilities of both the Outreach Board and the Community Services Committee, including those responsibilities under the Active and Passive Witness policies. It is an umbrella organization providing support and coordination for all of Emerson's social action groups and projects, and is committed to bringing social action to an equal footing with religious education and worship.

The Social Action Council will consist of:

- A chair or co-chairs appointed from the Members-at-Large by the Board of Trustees
- A Members-at-Large appointed by the chair or co-chairs
- *Ex officio* (nonvoting) members are a minister, Trustee Liaison to the Board of Trustees, and a representative of the Ministry For Earth.

The responsibilities of the Social Action Council are to:

- Implement a Task Force program, wherein a Task Force is defined as a group of Emerson Unitarian Universalist Church members that may perform:
 - Service and education projects in the name of the Task Force
 - Witness, advocacy and community organizing as individuals, or as permitted by Board of Trustees Policies on Symbolic and Active Witness (see below)
- Manage Task Force Program, including
 - Developing detailed procedures

- Soliciting and approving Task Force proposals
- Facilitating early education of the congregation by Task Forces on their proposals
- Facilitating presentation of Task Force proposals at the Annual Meeting
- Training Task Force chairs on procedures
- Scheduling congregational fund raisers and special collections for Task Forces
- Supervising Task Forces

The Task Force is selected by the congregation at the Annual Meeting in January according to the following process:

- Groups interested in forming a Task Force obtain application forms from the Social Action Council. At least 5 signatures will be required from congregation members who agree to be actively involved in the work of the Task Force, plus the signatures of at least 5 additional members who agree to strongly support the goals of the proposed Task Force but may not be so actively involved. The group must also submit a proposed budget.
- When Task Force applications are approved as to form, the groups proposing Task Forces will be encouraged to educate the congregation during the autumn on the purposes and benefits of their proposed Task Force.
- Task Forces will be approved by the congregation for a term of one year. Groups may reapply for Task Force status annually.

Any individual projects supervised by the Social Action Council may seek Task Force status.

Funding will be sought from the church annual budget to cover seed money for supplies and expenses for each Task Force to carry out its project. Task Forces will be authorized, with the approval of the Social Action Council, to hold at least one in-Church fundraising event to benefit outside groups or for outside project expenses. Each Task Force may apply for one monthly special collection during the worship service for the benefit of outside groups or for outside project expenses. Each Task Force should seek the allocation of one Adult Education Sunday per year.

Active Witness Policy (2001): Active Witness shall be defined as public oral or written statements in the name of Emerson Unitarian Universalist Church stating the position of the church on an issue. The approval procedure is as follows:

- One or more members of Emerson Unitarian Universalist Church (applicants) will submit a written request for active witness to the Social Action Council. The request shall include a draft of the proposed public statement. Unless there is an extraordinary circumstance as described below, the request should be submitted no later than 21 days prior to the regularly scheduled meeting of the Social Action Council at which the request is to be considered.
- Notice will be made to the church membership of the request and proposed public statement as submitted and the time and place of the initial Social Action Council meeting where the request will be considered, if there is sufficient time before a public statement should be made. With sufficient lead time, notice may be made in the *Emersonian*.
- The Social Action Council will evaluate the request and the proposed public statement based on whether or not the proposed public statement meets the following criteria:
 - It embodies one or more Unitarian Universalist principles,

- It does not conflict with the remaining Unitarian Universalist principles,
 - It is clear and well written.
- The Social Action Council may edit the proposed public statement. The applicant(s) will be notified of any changes in their original submission before the submission is submitted for congregational review. The Social Action Council will also evaluate who should deliver the statement and how it should be delivered.
- If the Social Action Council finds that the proposed public statement is consistent with Unitarian Universalist principles, is clear and well written and the mode of delivery is appropriate, and if the Social Action Council finds that there is sufficient time to schedule and hold a congregational meeting to approve the statement, then the Social Action Council will report its findings to the Board of Trustees and request that a congregational meeting be called to approve the statement. Any dissenting comments by either the applicant(s) or Social Action Council members will also be reported to the Board of Trustees.
- If the Social Action Council finds that the criteria stated above are not met by the proposed statement, it will notify the applicant(s), the congregation, and the Board of Trustees of that finding and the applicant(s) right to appeal the finding to the Board of Trustees. Any dissenting comments by either the applicant(s) or Social Action Council members will also be reported to the Board of Trustees.
- At least one informational forum should be held before the congregational meeting to inform the congregation on the issue that the proposed statement would address and the proposed statement. When scheduling is appropriate, proposals for active witness may be included in the agenda of the Annual Meeting.
- If the Social Action Council concludes that the criteria stated above are met but there is insufficient time to schedule and hold a congregational meeting on the proposed statement, the Social Action Council shall consider in addition the need for a public statement and the likelihood that a substantial majority of the church membership would support the public statement. If the Social Action Council concludes that the need for a public statement and the likely congregational support would be high, then the Social Action Council may approve the delivery of the public statement without a congregational meeting. The Social Action Council will promptly notify the Board of Trustees of this decision. Any statement of active witness promulgated under this provision to the community at large shall be done so in the name of the authorizing Emerson Unitarian Universalist Church entity, be it Social Action Council or Board of Trustees.

The Board of Trustees retains the authority to overrule decisions of the Social Action Council directly or through appeal by the applicant(s) or other church members. Applicant(s) and the congregation will be informed of the Board of Trustees' decision and the right of the applicant(s) or other congregation members to appeal that decision to the congregation through the petition process in the church's Constitution.

In a duly called congregational meeting the congregation may approve a proposal for active witness by a vote of at least 80% of those qualified voters present and voting.

Symbolic Witness (2001): Symbolic witness in the name of Emerson Unitarian Universalist Church shall be defined as displaying a banner or sign showing the Church's name at a non-UU sponsored event as public affirmation of Unitarian Universalist principles. Members of Emerson

Unitarian Universalist Church may perform symbolic witness at an event in the name of Emerson Unitarian Universalist Church if:

- The event embodies one or more UU principles;
- The event does not conflict with the remaining UU principles; and
- The act of symbolic witness is approved in advance by the Social Action Council.

A proposal by a member of the church for symbolic witness in the name of Emerson Unitarian Universalist Church is made to the Social Action Council. The Social Action Council evaluates the proposal based on UU principles as described above. After reasonable effort and time to contact Social Action Council members under the circumstances of the proposal, a quorum of greater than 50% of the voting members of the Social Action Council shall vote to approve, disapprove or postpone the proposal. Once symbolic witness has been approved by the Social Action Council for an event, approval for future occurrences of that event are not required.

The Social Action Council, created by and under the authority of the Board of Trustees, will report monthly to the Board of Trustees any new decision by the Social Action Council on any proposal for symbolic witness in the name of Emerson Unitarian Universalist Church.

Emerson Unitarian Universalist Church Religious Education Program Safety Policies

I. Medical Emergencies

- a. Parents will indicate on the religious education program registration form any medical or special needs their children may have.
- b. A first aid kit will be available in each classroom and the RE Office. Two additional first aid kits will be available to take on field trips.

II. Illness

For the safety and wellbeing of everyone, sick children should be cared for at home. If a child becomes ill during a RE activity, parents/guardians will be asked to take the child home as soon as possible. If a child should have a medical emergency during an RE activity, parents will be notified immediately.

- a. To reduce the spread of illness, please:
 - Wash hands frequently, including before coming to church
 - Regularly clean frequently-touched surfaces, such as your car steering wheel
 - Use the hand sanitizer available in each classroom.
 - Please keep in mind that we have very young and very elderly folks at church, as well as people who are otherwise medically at special risk for becoming ill or for having serious side effects when they do become ill.
- b. Please keep your family home from church if you or any member of your family has any signs of illness or an infectious condition. Signs might include but are not limited to:
 - Fever, particularly over 99.5 degrees within the prior 24 hour period.
 - Moderate clear or discolored drainage from mouth, nose, ears, or eyes, or any green nasal drainage unrelated to allergies.
 - Red discoloration of whites of eyes or itchiness of eyes from unknown origin
 - Undiagnosed skin rashes
 - A bad cough or sore throat
 - Untreated lice or nits or itchiness of the head from unknown origin
 - Vomiting within the last 24 hours
 - Diarrhea within the last 48 hours
 - Generally feeling lousy

III. Building Safety

- a. An escape plan and the location of the nearest fire extinguisher will be posted in each classroom.
- b. The R.E. Committee will conduct at least one Sunday morning fire drill during RE sessions annually; parents will be informed of the meeting point where they should plan to meet their children in the event of a fire.

IV. Privacy

- a. Parents that indicate any special needs on their child's registration form will be able to indicate who may see this information, i.e. DRE, teachers, etc.
- b. Registration forms will be retained for 2 years. Forms will be kept in a locked location to honor privacy issues.

For more on Youth policies, see the full text of the Emerson Unitarian Universalist Church child and Youth Protection Policy.

MISCELLANEOUS POLICIES

- Cremation ashes of a church member, or the parent or the child of a church member, may be buried or scattered on church grounds. Commemorative plaques for church members may be affixed to the wall in the Memorial Garden on request of a member of the family. The plaques are to be six inches wide and four inches tall. The plaques can be ordered from the church Business Administrator by filling out a memorial plaque application. The plaques should be bought by the family. The memorial plaque cost to the family will be \$100. (1980, 1988, 2005)
- The Board will arrange separate insurance appraisals of building and contents every three years and will insure sufficient coverage. (1980)
- Storage of alcohol on church premises is prohibited. When wine or beer is served at any church function, any remaining such beverages are to be removed immediately after the event is over. (2005)
- Item Donation (2008): Any item donated to Emerson Unitarian Universalist Church must be reviewed prior to being accepted. The Building Use Committee will review donations of fixtures, furniture and furnishings. All other items are to be presented to the committee(s) most affected. Any item to be donated must be viewed in advance, either physically or in the form of a photograph, brochure or schematic. All donations must come with accessories necessary for use and display. The donor is responsible for delivery to the church. Items donated become the property of Emerson UU Church and the church will decide where and how long the donation is used and the final disposition. Tax receipts will be issued by the Business Administrator at the request of the donor.
- Naming Policy (2002): This policy shall apply to the naming of entities, such as buildings, rooms, areas or objects, or the commemorative labeling of objects on the Emerson Unitarian Universalist Church campus.

Final approval of names, entities to be named, and labeling of objects shall be vested in the Board of Trustees.

Names may be given to entities for the following reasons:

- In appreciation for a major financial contribution defined as constituting at least 50% of the cost of a building. Eligible names may include the surname of a contributor, or a name described below.
- In appreciation for a significant financial contribution defined as constituting at least 50% of the cost of an entity other than a building. Eligible names for significant financial contributions shall be in honor of famous Unitarians and Universalists, as identified on the UUA website, or concepts reflective of UUA principles such as friendship, liberty, democracy, peace, etc., or locations important in UU history, such as Walden or Concord. The contributors of such a significant financial contribution will be recognized at the entity, such as with a plaque.

- In honor of past ministers of Emerson Unitarian Universalist Church, without a financial contribution being required.

Memorial or honorary gifts of objects, such as books, sets of utensils, furniture, musical instruments, flag poles, plants etc. may possess a commemorative label.

Solicitation of funds shall normally not offer naming opportunities, unless a potential contributor initiates such a discussion. Financial contributions qualifying as major or significant will not require a name to be applied to an entity, unless requested by the contributor and approved by the Board.

The Board shall specify a minimum size of financial contribution necessary to qualify as a major or significant financial contribution.

POLICIES APPENDIX

Fiscal Calendar

	Function	Responsibility
February	Revise and update Financial Long Range Plan and present assumptions to the Board	Finance
March	Review Long Range Plan Ministers & Personnel Committee Confer	Board/Ministers Personnel
April	Identify and assess program requirements, compensation recommendations, committee requests, Board and staff requests. Hold informal meeting with Congregation on member's program wishes. Summarize all input as Program Goals for next year.	Board/Finance Committee
April W1	Provide compensation recommendations for Ministers and staff to Board	Personnel/Board
May Board Meeting	Prioritize Program Goals into Normal Goals and Stretch Goals. Transmit Program Goals to Congregation, Finance Committee and Stewardship Committee.	Board
June W2	Provide draft Goal Budget based on Normal Goals, with assumptions used, and an updated Long Range Forecast to Board.	Finance
July Board Meeting	Conduct initial review of draft Goal Budget compared to Normal and Stretch Goals and current year Budget. Seek additional information as necessary.	Board
August Board Meeting	Final review of draft Goal Budget, modify as necessary, adopt total as Stewardship Goal, and provide Stewardship Goal to the Stewardship Committee and Finance Committee.	Board
October W1 or earlier	Stewardship Campaign kick-off (Fellowship dinner)	Stewardship
Early November	Provide pledge income status to Finance Committee and Board	Stewardship
November W2	Update Goal Budget and provide as draft Operating Budget to Board, personnel committee	Finance
November Board Meeting	Review draft Proposed Budget, modify as necessary, approve and mail notification to Congregation two weeks before Congregation Meeting. Personnel Committee and Finance Committee chairpersons or delegates attend Board Meeting.	Board
December W2 or W3*	Meeting of Congregation to vote on Proposed Operating Budget	Board
December Board Meeting	Pledge campaign income amount finalized. Decision by Board, in consultation with Stewardship Committee and Finance Committee, whether Budget needs to be adjusted. Board also decides whether Budget adjustment exceeds a net 10% increase in spending or a decrease in income requiring Congregation approval of Revised Budget.	Board, Finance Chair, Stewardship Chair
January W1	If requested by Board, Revised Budget created and forwarded to Board	Finance Com.
January W2	If necessary, Revised Budget approved and mailed to Congregation	Board
January W 3-4	If necessary, Annual Congregational Meeting approves a Revised Budget.	Board

*(whichever allows ten days' notice after the budget is submitted for congregational approval "not later than November," as required by Article 4 of the Bylaws.)

Definition of Terms

Program Goals	Summary of goals of Congregation, Board and Staff for next year. Normal Goals would be those covered by an average pledge campaign increase. Stretch Goals would be those that require more than an average pledge campaign increase.
Long Range Plan (LRP)	Five year financial cash flow analysis, including assumptions and updated yearly with actual results From prior year. Allows the ability to project the long-range implications of various church spending and income scenarios.
Goal Budget	Rough budget based on the Program Goals and other projected expenses.
Operating Budget	Goal Budget revised by actual Stewardship results and Board priorities and presented to congregation For approval.
Revised Operating Budget	Adjusted Operating Budget which exceeds a net 10% change in income or spending assumptions and requires congregation approval. The congregation may be asked to vote on a revised Operating budget at any time during the Fiscal year.

FINANCIAL ROLES AND RESPONSIBILITIES

	Board	Treasurer	Business Administrator	Finance Committee
1	Annually appoints a Finance Committee liaison (typically the Board VP)	Attends Board meetings as non-voting member and provides financial status and assessment	Attends Board meetings and provides reports to the board	Communicates to the Board through the Board liaison or attends Board meetings by request
2		Attends Finance Com. meetings as an independent non-voting member	Attends Finance Com. meeting if requested Meets with Treasurer regularly requested	Meets monthly, generally in advance of the Board meeting
3		Liaison between the Business Admin. and Finance Com.	Communicates with Treasurer and Finance Com. as required	Communicates with Business Admin. directly, at meetings, or through the Treasurer
4	Reviews LRP and determines if short or long term financial action is required		Provides relevant documentation on income and expenses to Finance Com.	Responsible for financial planning including timely updates to the Emerson Long Range Plan (LRP)
5	Reviews financial concerns and takes appropriate action	Identifies immediate or long term financial concerns or issues to the Board	Discusses financial concerns with the Treasurer and Finance. Presents concerns and issues to the Board as required	Identifies immediate or long term financial concerns to the Board
6	Approves, modifies, or rejects documented financial systems and process improvements	Works with the Business Admin. to document, update, and improve financial systems and processes. Informs the Board or requests approval as required.	Makes recommendations to the Treasurer and Finance for financial process and systems improvement. Informs the Board or requests approval as required.	Works with the Business Admin. and Treasurer to update and improve financial systems and processes. Informs the Board or requests approval as required.
7	Board liaison participates in finance committee meetings.			Conducts meetings with committee chairs and staff to identify goal budget funding needs and desires. Personnel Committee provides lump sum estimate to finance committee.

8	Reviews, accepts, or modifies goal budget and communicates to the Stewardship Com.		Provides financial information and projections as requested by Finance Com.	Creates and submits goal budget to the Board. Recommends pledge campaign giving target and rationale to the Board.
9	Reviews, accepts, or modifies operating budget. Provides notice to and presents for a vote by the congregation		Provides current financial information and projections as requested by Finance	Creates and submits the annual church operating budget to the Board
10		Reviews monthly the accuracy of all church financial data (check register, bank statements, budget summary, fund balances)	Provides monthly budget summaries, budget detail, fund balances, and account balances. Enters raw data into the church financial system	Reviews monthly budget summaries provided by Business Admin. Provides oversight of financial processes, reporting accuracy, and fund maintenance
11	Identifies and requests numerical data and analysis	Reports relevant church numerical data and analysis to the Board	Provides financial analysis and data as requested by Finance, the Treasurer, or the Board	Provides financial analysis as requested by the Board
12	Reviews, accepts, modifies, or rejects all requests to create or dissolve Funds and provides direction to Business Admin.	Works with Business Admin. and Finance Com. to effectively manage church Funds	Records all fund receipts and disbursements. Recommends new funds to be created or existing funds to be eliminated.	Works with Business Admin. and Treasurer to effectively manage church Funds
13	Approves financial review process. Reviews results and recommendations from the financial review	Proposes a financial review process. Reviews results of the financial review and makes recommendation to the Board	Provides all requested financial data and other documentation as requested	Is responsible for a financial review process including scope, timing, and resources. Leads the process execution
14		Defines the procedure by which important financial data is backed-up	Ensures that important financial data is backed up according to procedure	
15	Co-signs checks in excess of \$2,000		Prepares checks and obtains necessary signatures	
16		Maintains procedural and fiscal records for succeeding Treasurers	Documents guidelines and day to day operating procedures	Maintains procedural and fiscal records for succeeding Finance chairs

