

FIRST UNITARIAN CHURCH OF PHILADELPHIA

Governance & Board Policy Manual

Reviewed and Approved on May 18, 2021



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PURPOSE OF MANUAL

The following manual is published by the Board of Trustees of the First Unitarian Church of Philadelphia to guide the governance and management of the Church. These board policies should be read in conjunction with the bylaws of the Church. Should conflict exist between these documents, the bylaws will take precedence. The Board of Trustees approved the original policies on November 5, 2005, with updates since then, with the knowledge that this document is a living document, to be improved with use and added to as needs arise.

PROCEDURE: AMENDING POLICIES, WAIVING POLICIES, AND REVIEW OF MANUAL

Policies may need to be amended, added, or deleted as the Church grows and to reflect the needs and desires of the congregation. In that effort to keep this a living and useful document the following steps should be followed:

1. Every policy and procedure should have an individual approved date affixed to it in this manual.
2. The manual should be reviewed in its entirety annually. This review should take place near the end of the year to evaluate if policies and procedures need to be updated, deleted, amended, or added.
3. Once the review is completed and all policies have been approved, updated, or deleted a new version date should be affixed to the document.
4. The newly approved document should be posted and made available to the congregation.
5. If prior to the annual review, a new policy is required, or changes are made to an older policy then the date of approval for this policy should be updated.
6. This manual should be distributed to prospective Board members prior to their acceptance of nomination.
7. The affirmation of the contents of this manual should occur at the August retreat.

These policies and procedures may be waived by the Board from time-to-time and as circumstances require, provided that the waiver(s) are voted on by the Board and such decision(s) are set forth in the minutes of the meeting at which the waiver(s) was approved.

APPROVED BY BOARD: May 18, 2021



MISSION, VALUES, & VISION

WHAT IS THE MISSION OF THIS CHURCH?

Our mission is to awaken love and justice in our lives and the world.

WHAT ARE THE VALUES OF THIS CHURCH?

We value:

- **Loving Kindness** Our faith calls us to move from a place of loving kindness,
- **Justice** We commit to pursue justice in our community and the world,
- **Creativity** Creativity shapes our worship, and our life in community.

HOW ARE THESE VALUES ENVISIONED AND EXPRESSED?

The congregation developed the following Vision Statement in 2018. By 2023, the First Unitarian Church of Philadelphia is committed to becoming a church that

1. Welcomes everyone with warmth and openness, and broadest possible access.
2. Empowers congregants to share their talents and grow into leadership.
3. Supports individuals in their process of spiritual seeking and growth.
4. Inspires vision and radical generosity in our congregation.
5. Reaches out with comfort and care to congregants in need.
6. Builds a more just and peaceful community and world.

HOW ARE THE CHURCH'S ADHERENCE TO THESE VALUES AND VISION BEING MONITORED OR EVALUATED?

The Board will be responsible for querying the congregation on the adherence to these values and mission and will report to the congregation as appropriate.

APPROVED BY CONGREGATION: May 20, 2018



GOVERNANCE STRUCTURE & AUTHORITIES

HOW IS THE CHURCH GOVERNED?

Governance in this church is a collective, democratic process that produces policies designed to direct many individual decisions. It is accomplished through democratic or representative bodies, including the Congregation, the Board of Trustees, the Called Lead Minister, Minister for Faith Formation, Board Working Groups, Ministerial Program Committees, and Congregational Committees.

HOW IS THE CHURCH MANAGED DAY-TO-DAY?

Management is the practical, day-to-day work of the Church and consists of continually choosing means and methods, allocating resources, hiring staff, recruiting volunteers, and giving them leadership and support that will enable them to serve the mission of the Church effectively. Management is led by the Called Lead Minister (shall be referred to as Lead Minister in this manual) and accomplished through professional administrative, programmatic, and hired ministerial staff, and empowered volunteers collaborating to carry out the Congregational mission.

WHAT IF A DECISION IS NEEDED AND THERE IS NO POLICY FOR IT?

Any decision not addressed by a Board policy is hereby delegated to the Lead Minister (in the area of management) or to the President of the Board (in the area of governance). In the area of management, the Lead Minister is empowered to make choices that are a reasonable interpretation of existing policies and procedures. In the area of governance, the President is empowered to make decisions that are a reasonable interpretation of Board policy and procedures.

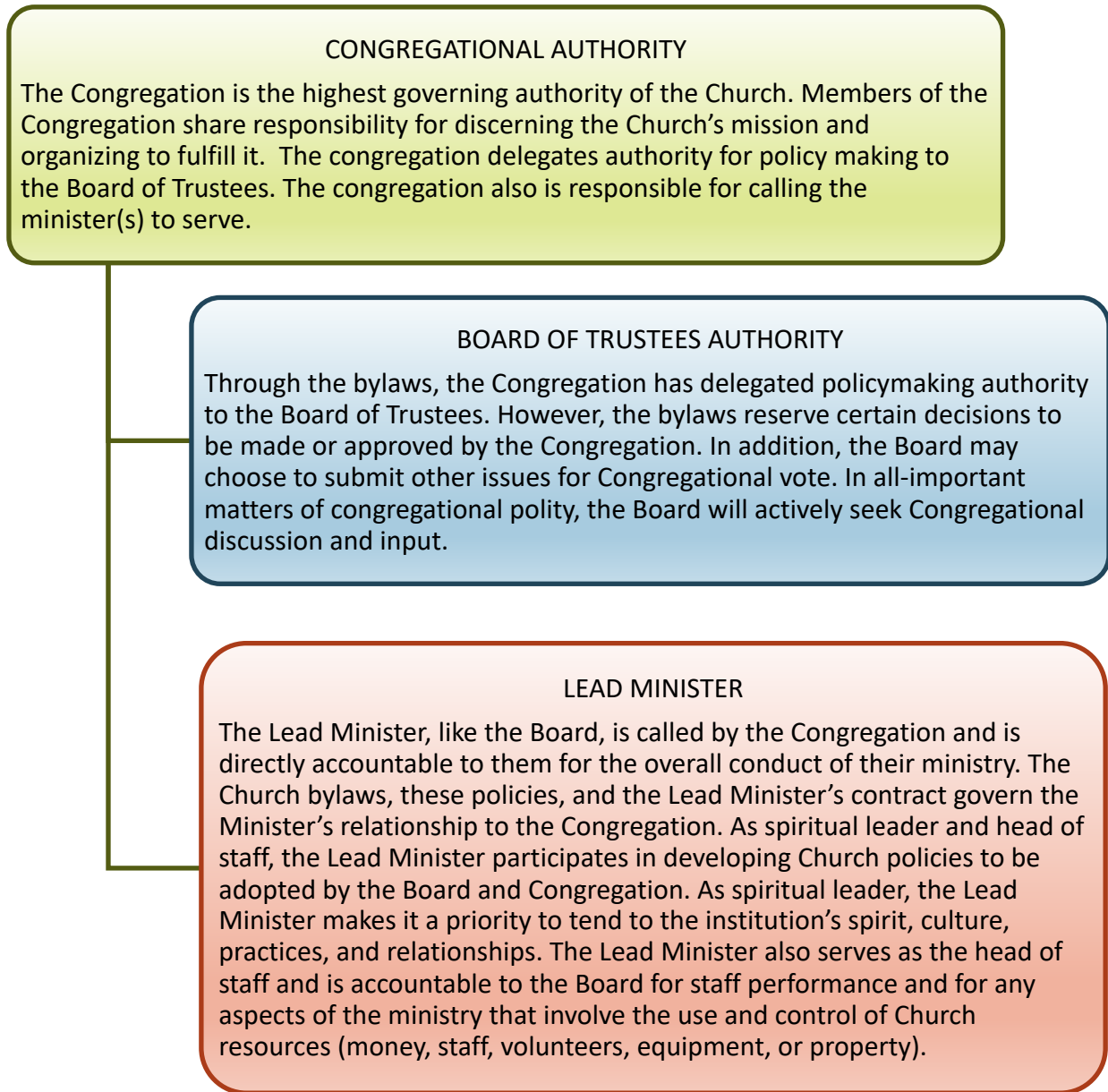
WHAT DOES IT MEAN THAT A MINISTER IS CALLED?

The term “Called Minister” here reflects that it is the authority of the congregation to elect the minister to serve the congregation, not the Board. The Lead Minister for the church is called by the congregation to serve as the both the spiritual leader of the church and chief executive. The congregation may elect to call an additional minister if the situation or need arises to assist the Lead Minister. (See [Called Lead Minister Role and Responsibilities](#))

APPROVED BY BOARD: May 18, 2021

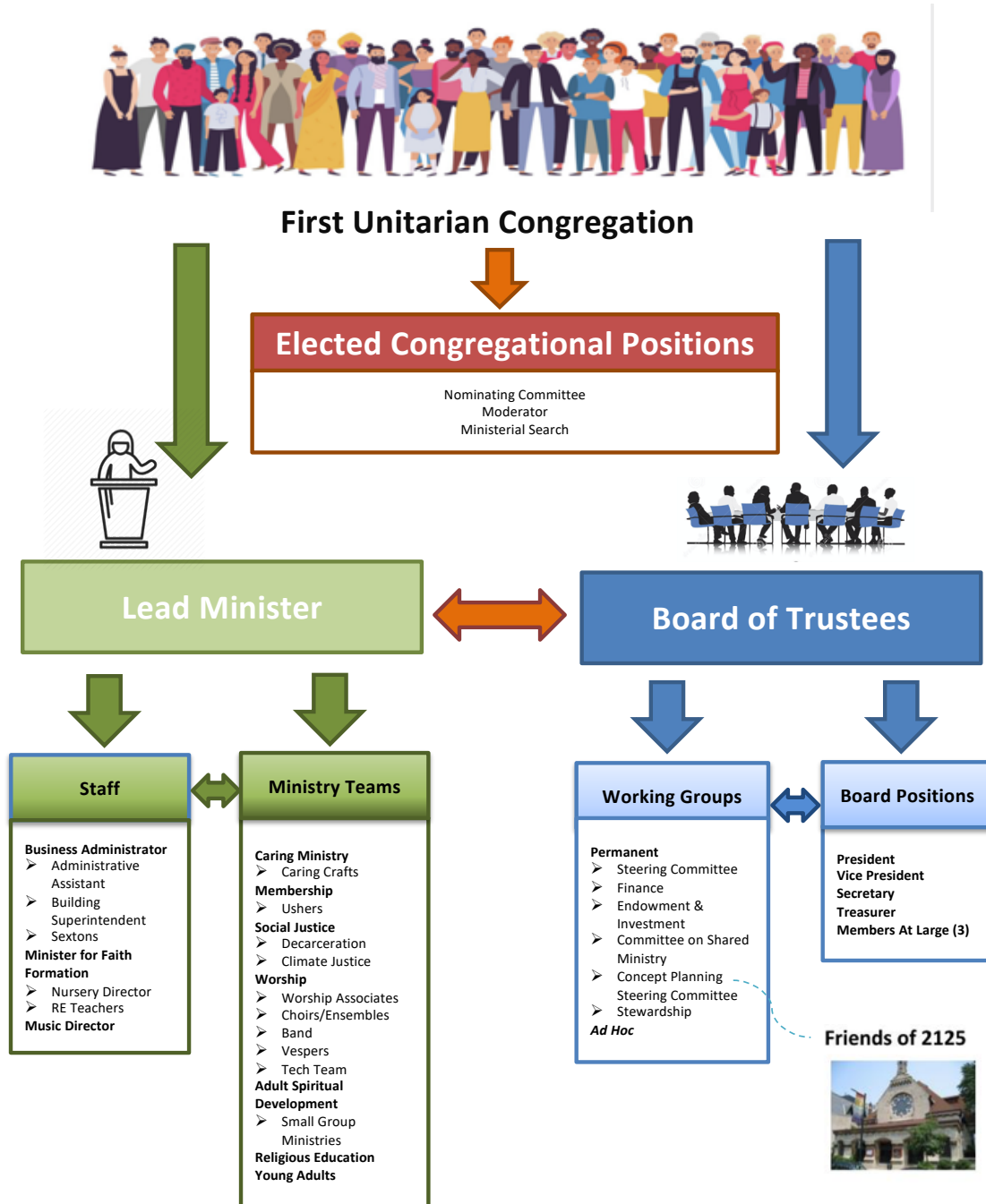


IMAGE: CHURCH AUTHORITY DESCRIPTIVE FLOW CHARTS





First Unitarian Church of Philadelphia Congregational Authority



APPROVED: May 18, 2021



CONGREGATIONAL COVENANT

WHAT IS A COVENANT?

Rather than a focus on doctrine or belief, Unitarian Universalists find primary significance in our shared agreement, or covenant. We as the congregation of the First Unitarian Church of Philadelphia agree to affirm and promote our covenant that was adopted on September 27, 2009.

WHAT IS THE FIRST UNITARIAN CHURCH OF PHILADELPHIA'S CONGREGATIONAL COVENANT?

In the tradition of our free and inquiring faith, we covenant:

1. To seek the truth and work for justice, honoring, respecting, and learning from the differences that each of us brings to our community.
2. To respect ourselves and those around us, recognizing that our individual spiritual paths collectively shape our community and the wider world.
3. To communicate with each other lovingly, attentively, respectfully, and honestly, knowing that listening leads to learning.
4. To contribute to the growth of our community with the gifts of our active participation, our words, our public commitment, and our money.

May it be so.

ADOPTED BY CONGREGATION: September 27, 2009



BOARD COVENANT

The Board should review and affirm the Board Covenant annually. In working together to serve the First Unitarian Church of Philadelphia, the Board of Trustees covenants to the following means.

- I. Foster a culture of care and respect by:
 - Greeting one another whenever we meet and work to build personal bonds to enrich ourselves and the Board process;
 - Respecting our roles as congregants of First Unitarian Church;
 - Encouraging and supporting each other in self-care and support a “family comes first” approach;
 - Listening deeply to each other and assuming that others have the best interests of the Church at heart;
 - Practicing intentional levity; and,
 - Sharing the work equitably.

- II. Follow a process of intentional decision-making by:
 - Achieving meaningful dialogue and voting through preparation, engagement, and discussion;
 - Accepting our responsibility to seek and providing information necessary to make well-informed decisions, finding ways to discuss issues between meetings in order to be prepared;
 - Focusing on the big picture; and,
 - Creating safe spaces for experimentation and learning from the experience.

- III. Communicate with one another clearly and respectfully by:
 - Responding to emails and other communications in a timely manner;
 - Being clear about the assignments and responsibilities of each Board member;
 - Engaging in direct, face-to-face conversation with each other and with our ministers whenever possible, giving constructive feedback to one another; and,
 - Speaking only for one’s self during discussions.

- IV. Communicate with the congregation openly and intentionally by:
 - Communicating intentionally with committees and fostering a culture of community and transparency.
 - Treating unfolding discussions with confidentiality while committing to regular communication with the congregation;
 - Communicating decisions to the congregation with one voice in a way that reflects the process and considerations that went into the decision; and,
 - Handling complaints brought to the Board with respect, gathering accurate and complete information as necessary.

It is recommended that the Board of Trustees reaffirm the covenant at the beginning of each Board year.

APPROVED BY BOARD: AUGUST 23, 2020



BOARD CODE OF CONDUCT

HOW DOES THE BOARD GOVERN?

The Board will govern with an emphasis on the following: outward vision rather than internal preoccupation; diversity of viewpoints; strategic leadership rather than administrative detail; clear distinction between Board and staff roles; collective rather than individual decision-making; the future rather than the past or present; and acting proactively rather than reactively.

WHAT IS THE CONDUCT EXPECTED OF THE BOARD MEMBERS?

The Board will:

1. Abide by the Board Covenant (see [BOARD COVENANT](#)).
2. Attend monthly meetings and annual retreats. Come fully prepared by reading all pre-meeting materials.
 - a. A member of the Board who misses 3 consecutive Board meetings or 4 of the last 12 shall be considered to have resigned from the Board. In special circumstances the Board may decide to override this stipulation.
3. Participate in the work of the board at meetings/retreats and agree to assume a fair share of Board work outside of /between meetings.
4. Cultivate a sense of group responsibility. The Board, not the staff, will be responsible for excellence in governing. The Board will be the initiator of policy, not merely a reactor to staff initiatives. The Board will use the expertise of individual members and congregants to enhance the ability of the Board as a body rather than to substitute individual judgments for the Board's values. The Board will allow no officer, individual, or working group of the Board to hinder or be an excuse for not fulfilling Board commitments.
5. Enforce upon itself whatever discipline is needed to govern with excellence. Discipline will apply to matters such as attendance, preparation, policymaking principles, respect of roles, and ensuring continuance of governance capability.
6. Continual Board development to include orientation of new Board members in the Board's governance process, periodic Board discussion of process improvement, and planning for and supporting new elected leadership.
7. Board members will avoid any conflict of interest with respect to their fiduciary responsibility. When the Board is to decide upon an issue about which a Board member has an unavoidable conflict of interest (such as employment of a relative), the member shall absent themselves without comment from not only the vote but also from the deliberation.
8. Trustees will respect the confidentiality appropriate to issues of a sensitive nature.
9. Act as a whole body in making requests of the Minister, except in the case of requests by the officers or committees duly charged by the Board.



10. Monitor and discuss the Board's processes and performance. Self-monitoring will include comparison of Board activity and discipline to policies and procedures in this manual as well as the regular review, revision, and/or update of the manual. To this end, the Board will:
 - a. Direct and inspire the organization through the careful establishment of broad written policies reflecting the congregation's values and priorities. The Board's major policy focus will be on the long-term effects that the Church has on the lives of the Congregation, the community, and the wider world, rather than a concentration on the administrative means of attaining those effects.
 - b. Develop policies by starting with the "largest" issue in each area (e.g., no one may steal or misplace Church funds) before moving on to policies (e.g., checks for more than \$1,000.00 must have two signatures).
 - c. Develop procedures that specify how the Board conducts its own business to ensure that it meets its responsibilities to receive information and to oversee Church administration and major decisions.
11. Provide a work environment that is free from harassment and discrimination. Harassment based upon an individual's sex, race, ethnicity, national origin, age, religion, sexual orientation, gender identity, ability, immigration status, or any other legally protected characteristics will not be tolerated. No person will be adversely affected in employment because of bringing complaints of harassment.

APPROVED BY BOARD: AUGUST 23, 2020



BOARD RESPONSIBILITIES

WHAT ARE THE RESPONSIBILITIES OF THE BOARD?

To perform its job, the Board shall:

- Honor the Board Covenant between the congregation, ministers, and board. (see [Board Covenant](#))
- Engage in long term visioning through communication with the congregation on an annual basis.
- Conduct monthly meetings from September to June, and as needed to conduct the Board business. Unless an executive session, all congregants are invited to attend.
- Report all actions taken by the Board to the congregation in a timely manner.
- Conduct mindful communication between and among all Board members, lay leaders, the Minister, and the congregation. All private information about members and staff is to be kept confidential.
- Determine the management limitations within which the Ministerial Program is expected to achieve the goals and monitor the church's progress in achieving them. (See [Called Lead Minister](#))
- Monitor and review performance of the Lead Minister.
- Set and realize annual Board goals related to fulfilling the Board's role in advancing the church's mission at the annual Board Retreat held in August of each year.
- Ensure financial solvency and compliance with the law and good practices by overseeing the expenditures of the Church, reviewing and recommending the proposed budget annually, (See [Financial Management](#); [Finance Working Group](#); and [Endowment Investment Working Group](#))
- Fulfill special responsibilities to encourage generosity by the congregation. (See [Stewardship Working Group](#))
- Document the governance of the church by: Conducting periodic reviews of the church's Articles, bylaws, policies, and governance practices to ensure that the Board is properly governing the church, and ensuring the policies, minutes and other documentation of First Unitarian Church governance are preserved and accessible for both transparency and continuity. (See [Board Documentation Policies](#))
- Determine policies to promote a safe and welcoming environment for all members and ensure the church and church activities are accessible for all members of the community.
- Work to support an open and accepting congregation, and commit to anti-racist and anti-oppression policies, ministry, and activities.
- Safeguard the physical and historical First Unitarian Church building by insuring maintenance, improvements, and upkeep.
- Establish Board Working Groups and Task Forces to assist the Board in completing its job. (See [Board Working Groups](#))
- Consult with the Lead Minister on hiring and discharge of staff.
- Continue Board development to include orientation of new Board members in the Board's governance process, and periodic Board discussion of process improvements.
- Participate in Ministerial Search if the need arises. (See [Ministerial Search Procedure](#).) and determine compensation of the Lead Minister in conjunction with the Ministerial Search Committee.
- In addition to all matters noted above, the Board is generally responsible for ongoing due diligence on all Church programs and activities to determine and mitigate liability risk.

APPROVED BY BOARD: May 18, 2021



BOARD POLITICAL INVOLVEMENT POLICY

As a 501(c)3 Tax Exempt organization, First Unitarian Church of Philadelphia is prohibited from certain political activities to maintain its tax-exempt status.

For detailed guidance, refer to [IRS Publication 1828](#).

1. **Lobbying:** The church will not contact, or urge the public to contact, members or employees of a legislative body for the purpose of proposing, supporting, or opposing legislation, or if the organization advocates the adoption or rejection of legislation. However - The Church may conduct educational meetings, prepare, and distribute educational materials, or otherwise consider public policy issues in an educational manner.
2. **Political Campaign Activity:** The Church will not directly or indirectly participate in, or intervene in, any political campaign on behalf of (or in opposition to) any candidate for elective public office. The Church will not contribute to political campaign funds or public statements of position (verbal or written) in favor of (or in opposition to) any candidate for public office. However, the Church may participate in “Get Out the Vote” education and efforts, as long as the efforts do not demonstrate a bias towards one political party or candidate.
3. **Political Activity by our Leaders:** Any ministers or lay leaders of the congregation may support individual candidates or conduct other political activity but may not do so in the name of the church, and will state that their opinions are their own and of the Church when making public statements that might possibly be construed as coming from the Church.
4. **Issue Advocacy vs. Campaign Intervention:** Advocating for particular public policy is allowed and essential to our mission. However, the Church must not be part or combined with any get out the vote efforts, or suggestion of voting for one candidate over another.
5. **Inviting a Candidate to Speak:** If the Church chooses to invite political candidates to speak as political candidates, it will do so in a non-partisan matter, and will provide equal opportunity to opposing candidates. If the Church chooses to invite political candidates to speak as an individual, it will not publicize or support that individual’s candidacy, and will require the guest to not participate in partisan speech or activities while visiting.
6. **Use of our Church Facilities:** The Church may rent or gift use of our space for political candidates or parties to use for activities, as long as equitable terms are offered to any group that requests use of our space, and political views or affiliations are not a factor in determining terms.

APPROVED BY BOARD: May 18, 2021



BOARD MEMBERS

WHAT IS THE MAKE-UP OF THE BOARD OF TRUSTEES?

The Board of Trustees comprise the following: the President of the Congregation (who chairs the Board), the Vice President (who serves as President *Pro Tem* in the absence of the President), the Secretary, the Treasurer, and three Trustees elected at-large.

WHEN ARE THE ELECTIONS FOR THE BOARD?

The Officers and Trustees are elected at the annual meeting in May.

WHAT ARE THE TERMS OF OFFICE?

The President is elected for a term of one year. Other Trustees, as well as the Moderator, are elected for a term of two years, so that the Board will consist of Trustees serving staggered terms of office. All Officers and Trustees, excluding the Moderator, are limited to serving two consecutive terms of the appropriate duration, plus the balance of the year of any unexpired term if elected to fill a vacancy. Except for the Moderator, Officers and Trustees may not be elected to the same office for a third full term until a period of one year has passed. An immediate former President may be duly elected to the Board for one two-year term if the former President did not serve on the Board immediately before becoming President. A President may therefore serve a maximum of four consecutive years on the Board (two one-year terms as President and one two-year term as a Trustee). Officers shall serve for the specified terms or until their successors are elected. Their terms shall begin on the first day of the month of July following the annual meeting at which they are elected.

WHO CAN SERVE AS A BOARD MEMBER?

Only members of the Church who are qualified to vote and have been for at least one year preceding the election, shall be eligible for election as President, Vice President, or Treasurer. Other Trustees must be members of the Church who are qualified to vote.

APPROVED BY THE BOARD: May 18, 2021

PRESIDENT ROLE & RESPONSIBILITIES

WHAT IS THE ROLE OF THE PRESIDENT OF THE BOARD?

The role of the President is to assure that the Board and Congregational Meetings are functioning at their highest level, that meetings are well planned and that follow-up to actions is taken.

WHAT IS THE LENGTH OF TERM FOR THE PRESIDENT?

The President serves a term of one year. The President may be re-elected for an additional one year. An immediate former President may be elected to the Board for one two-year term as long as the former President did not serve on the Board immediately before becoming President. A President may therefore serve a maximum of four consecutive years on the Board—two one-year terms as President and one two-year term as Trustee.



WHO CAN SERVE AS PRESIDENT?

A member of the Church in good standing, and who are qualified to vote and have been for at least one year preceding the election.

HOW IS THE PRESIDENT NOMINATED?

Members may become candidates for President by 1) petition to the Board or Nominating Committee; 2) solicitation by the Nominating committee; or 3) nomination from the floor at the election meeting in May.

WHAT ARE THE RESPONSIBILITIES OF THE PRESIDENT?

Responsibilities include but are not limited to the following:

1. Preside at all its business meetings.
2. Represent the church on all appropriate occasions.
3. Train Board Members by assuring that a training process is in place and is followed. This does not mean that the President must do all the training but holds the responsibility to make sure it happens.
4. Is one of the four joint bank account owners for the church (with Vice President, Treasurer and Secretary.)
5. Participates as a member of the Steering Committee.
6. Lead the Board in the planning of Board and Congregational meetings (See [Procedure for Board and Congregational Meeting Planning and Execution](#)).
7. Provide decision making authority for any governance decision not addressed by a Board policy. In the area of governance, the President is empowered to make decisions that are a reasonable interpretation of Board policy and procedures.

APPROVED BY THE BOARD: May 18, 2021

VICE PRESIDENT ROLE AND RESPONSIBILITIES

WHAT IS THE ROLE OF THE VICE PRESIDENT OF THE BOARD?

The Vice President shall assist the President, chair board meetings in the absence of the President, and assume the responsibility of President in case of the President's resignation, death, incapacity, or removal.

WHAT IS THE LENGTH OF TERM FOR THE VICE PRESIDENT?

The Vice President's term is two years, the same as those of all Board Members (other than the President.) They can be elected for up to two (2) two-year terms consecutively, and then must leave the board for at least a year before being reelected.

WHO CAN SERVE AS VICE PRESIDENT?



A member of the Church in good standing, and who are qualified to vote and have been for at least one year preceding the election.

HOW IS THE VICE PRESIDENT NOMINATED?

Members may become candidates for Vice President by 1) petition to the Board or Nominating Committee; 2) solicitation by the Nominating committee; or 3) nomination from the floor at the election meeting in May.

WHAT ARE THE RESPONSIBILITIES OF THE VICE PRESIDENT?

Responsibilities include but are not limited to the following:

1. Assists the President in putting together Board meeting agendas and developing the agenda and curriculum for the Board Retreat and Leadership Retreat.
2. Is involved with fundraising ideas and execution.
3. Participates as a member of the Steering Committee.
4. Is one of the four joint bank account owners for the church (with President, Treasurer and Secretary.)
5. Maintains the calendar/annual outline of the Board activities.
6. Assumes the role of President if the President is unable to complete term.

PROCEDURE: BOARD AND CONGREGATIONAL MEETING PLANNING AND EXECUTION

The President and Steering Committee will fulfill the following steps when planning a meeting or retreat for the Board or congregation:

1. The President meets with the Steering Committee at least monthly to keep them fully informed and to plan Board Meeting agendas.
3. The Vice-President establishes the agenda in consultation with the President for Board meetings and in dialogue with the Steering Committee. The agenda, all reports and proposals, are distributed to the Board in advance of the meetings.
4. Assure that a meeting space, or virtual space, is available and prepared for.
5. A schedule of the meeting should be published at least 7 days in advance for congregants to be able to attend.
6. Start the meeting on time and end it on time.
7. Have the Board affirm the agenda at the beginning of the meeting. Once set, the President must keep to the agenda. Do not deviate without a consensus of the Board. This will keep the meeting focused. If new items come up schedule them for a future Board meeting.
8. At the beginning of the meeting have each Board member check in briefly.
9. Adhere to agenda item time-limits; this will keep the meeting moving. If more time is needed the Board can give a few more minutes. If the Board bogs down, it usually means that the issue needs more work from either a team or staff outside of the Board meeting. When the work is done, a written report is brought back along with any recommendations and put on the agenda for a future time.



10. Ensure that any items carried over do not get lost, the Secretary should be keeping track, but it is good to have the Board list them before you end the meeting.
11. The Secretary will put a summary of the meeting to be in the next week's Beacon.
12. Final agenda and meeting notes, and minutes should be uploaded to the Board on-line files.
13. See Church Bylaws for additional requirements for congregational meetings.

APPROVED BY THE BOARD: May 18, 2021

SECRETARY ROLE & RESPONSIBILITIES

WHAT IS THE ROLE OF THE SECRETARY OF THE BOARD?

The Secretary keeps an accurate record of all Board meetings and actions taken by the Congregation. The Secretary coordinates with the office staff to ensure that all members are notified by email or mail of all meetings and affairs requiring membership action.

WHAT IS THE LENGTH OF TERM FOR THE SECRETARY?

They can be elected for up to two (2) two-year terms consecutively, and then must leave the board for at least a year before being reelected.

WHO CAN SERVE AS SECRETARY?

A member of the Church in good standing, and who are qualified to vote and have been for at least one year preceding the election.

HOW IS THE SECRETARY NOMINATED/ELECTED?

Members may become candidates for Secretary by: 1) petition to the Board or Nominating Committee; 2) solicitation by the Nominating committee; or 3) nomination from the floor at the election meeting in May.

WHAT ARE THE RESPONSIBILITIES OF THE SECRETARY?

Responsibilities include but are not limited to the following:

1. Records actions and minutes of all proceedings of the Board of Trustees meetings actions, of Board retreats, and of membership meetings.
2. Provides notice of all special meetings of the Board of Trustees.
3. Is one of the four joint bank account owners for the church (with President, Vice President, and Treasurer).
4. Ensures that the agenda and accompanying background materials, reports and previous minutes shall be sent to all trustees prior to each regular or special Board meeting.
5. Provides notice to members of the annual meeting of the members and ensures that voting is properly carried out at that meeting.



6. Provides for voting by on-line in lieu of the annual or special meetings of the members that are held virtually, and ensuring that the vote is properly carried out.
7. The Secretary may delegate performance of some or all these duties but shall oversee the performance to ensure that it is satisfactory.
8. Participates on the Steering Committee as requested.

APPROVED BY THE BOARD: May 18, 2021

PROCEDURE: BOARD MINUTES

The Secretary is responsible for capturing notes and board minutes for all official meetings of the Board of Trustees.

1. Make a copy of the agenda document shared with the steering committee and rename it to include the Date and the word Notes.
2. Update the document with the attendance of the meeting.
3. Throughout the meeting update this document with pertinent details, tasks, and most importantly votes and their outcomes.
4. During or right after the meeting, share the link to the notes documented by Steering Committee.
5. After the meeting, build the official minutes document using the notes as reference.
6. Copy the previous month's minutes document.
7. Update the attendance.
8. Update the body of the minutes to include a brief, accurate description of the meeting. Be sure to include:
 - a. The outcome of any votes;
 - b. Key decisions or next steps;
 - c. Do not include any details of what is discussed in executive session; and
 - d. Keep the minutes brief but informative.

APPROVED BY THE BOARD: May 18, 2021



TREASURER ROLE & RESPONSIBILITIES

WHAT IS THE ROLE OF THE TREASURER?

The Treasurer is responsible for oversight of all matters that relate to the financial operation of the Church. The Treasurer is responsible for advising the Board of Trustees about any emerging financial needs, concerns or policy issues meriting the Board's attention or action. The Treasurer will work closely with the Finance Working Group and the Investment and Endowment Working Group to secure their expertise and input.

WHAT IS THE TERM LENGTH OF THE TREASURER? AND CAN THEY SERVE CONSECUTIVE TERMS?

Term is two years and limited to two consecutive terms.

ARE THERE ANY REQUIREMENTS OR QUALIFICATIONS FOR THE TREASURER?

No specific requirements or qualifications other than the general Board member qualifications (must be a Member and have been for at least one year preceding the election).

HOW IS THE TREASURER NOMINATED?

Members may become candidates for Treasurer by: 1) petition to the Board or Nominating Committee; 2) solicitation by the Nominating committee; or 3) nomination from the floor at the election meeting in May.

WHAT ARE THE RESPONSIBILITIES OF THE PRESIDENT?

The Treasurer takes responsibility for leading the Board in its fiduciary responsibility. Accordingly,

1. The Treasurer will take the lead on development policy that pertains to financial matters. This will include the following:
 - a. Helping the Board discover its financial concerns;
 - b. Helping the Board convert those concerns into limitations policy alternatives;
 - c. Ensuring that financial limitations policies are written in such a way that every Board member can easily understand them; and,
 - d. Developing monitoring strategies that ensure that these policies are being met.
2. The Treasurer will be available as a consultant to the Lead Minister as requested.
3. Is one of the four joint bank account owners for the church (with President, Vice President, and Secretary).
4. The Treasurer will be the chair of the Finance Committee Working Group (See [Finance Committee Working Group](#)).
5. The Endowment and Investment Working Group will report to the Board.
6. The Treasurer will submit reports to the Board monthly concerning the budget and any other financial matters requiring Board input or approval.
7. Participates on the Steering Committee as requested.

APPROVED BY THE BOARD: May 18, 2021



TRUSTEE AT-LARGE ROLE & RESPONSIBILITIES

WHAT ARE THE RESPONSIBILITIES OF THE TRUSTEES AT-LARGE ON THE BOARD?

Trustees at-Large shall attend and actively participate in the meetings of the Board. Trustees at large take on projects and roles that are needed by the Board and Congregation that further the church's mission. Additionally, they should be attuned to needs within the church that are not being addressed and bring them to the attention of the Board and act as a fiscal steward, ensuring sound fiscal management and utilization of First Unitarian resources.

WHAT IS THE LENGTH OF TERM FOR THE TRUSTEES AT-LARGE?

The term is two years. There are three Trustees at-Large on the Board at any one time, and they serve staggered terms.

WHO CAN SERVE AS TRUSTEE AT-LARGE?

A member of the Church in good standing, and who are qualified to vote and have been for at least one year preceding the election.

HOW IS THE TRUSTEE AT-LARGE NOMINATED/ELECTED?

Members may become candidates for Trustee at Large by: 1) petition to the Board or Nominating Committee; 2) solicitation by the Nominating committee; or 3) nomination from the floor at the election meeting in May.

APPROVED BY THE BOARD: May 18, 2021



BOARD WORKING GROUPS & COMMITTEES

WHAT IS THE PURPOSE OF BOARD WORKING GROUPS?

The Board working groups and committees to help carry out its responsibilities. At the Board's direction, working groups and committees may operate as standing bodies, as ad-hoc working groups, and as time-limited task forces. Unless otherwise stated, a task force will cease to exist as soon as its task is completed.

WHAT ARE THE GUIDELINES FOR WORKING GROUPS OR COMMITTEES?

These policies apply to any group that is formed by Board action, whether it is called a working group, committee, or task force, and regardless of whether the group includes Board members.

1. The Board will clearly direct working groups by outlining specific objectives and a time frame for completing their work.
2. Board working groups are to help the Board do its job, not to help the staff do its job. Working groups will assist the Board chiefly by preparing policy alternatives and implications for Board deliberation, not to supplant the Board in policy making.
3. Board working groups may not speak or act for the Board except when formally given such authority by Board action for specific and time-limited purposes.

WHAT ARE THE CURRENT WORKING GROUPS?

The following working groups and committees have been assigned by the Board.

BOARD RESPONSIBILITY	WORKING GROUP/COMMITTEE	STATUS
Financial	<u>Endowment and Investment Working Group</u>	Active
	<u>Finance Working Group</u>	Active
	<u>Stewardship Committee</u>	Active
Congregational Needs	<u>Committee on Shared Ministry</u>	Active
Leadership and Congregational Meetings	<u>Steering Committee</u>	Active
Physical Building Renovation & Maintenance	<u>Concept Planning Steering Committee</u>	Active

APPROVED BY THE BOARD: May 18, 2021



ENDOWMENT AND INVESTMENT WORKING GROUP

WHAT IS THE PURPOSE OF THE GROUP/COMMITTEE?

The Trustees are the fiduciaries and managers of the endowment funds and have established an Endowment and Investment Working Group (referred to as the “Working Group” or EIWG) that oversees the day-to-day operations of these funds.

HOW ARE MEMBERS SELECTED JOIN THE EIWG? ARE THERE QUALIFICATIONS OR REQUIREMENTS TO JOIN?

No specific process, no specific qualifications or requirements.

HOW LARGE IS THE GROUP?

The EIWG consists of five members, at least four of whom are members of the Congregation, including the chair, serving for up to three years on staggered terms, not to exceed six consecutive years.

HOW OFTEN DO THEY MEET?

Historic and current practice is to meet 3 times a year.

CAN ANYONE ATTEND THE MEETINGS OF THIS GROUP?

Yes.

WHO DOES THIS GROUP REPORT TO?

The EIWG issues written quarterly reports to the Board, and the chair of the Working Group shall inform the treasurer, Minister, and church administrator, from time to time, concerning all proposed substantive actions in connection with the receipt, operations policy, investment objectives, and development of the Fund. Together with the treasurer and the staff, the EIWG supervises and maintains adequate records concerning the acquisition, disposition, and investment of the funds’ assets and earnings, including detailed terms and oversight of agreements entered into with donors or the Board of Trustees.

WHAT ARE THE GOVERNING PRINCIPLES OF THIS WORKING GROUP?

The following preamble and principles were established May 18, 2008, at the congregational meeting. Thereafter, changes or amendments to the content of this RESOLUTION may be made through the governance and ministry policy in due course and should be communicated to the Congregation.

WHEREAS, the Board of Trustees of The First Unitarian Church of Philadelphia, wishes to divide the First Unitarian Church of Philadelphia Endowment and Investment Fund into two separate funds and accounts: an endowment investment fund and a board restricted investment fund for the long-term use of the Church’s charitable, religious operations, and capital purposes, deriving monies from the income and capital gains of the fund; and



WHEREAS, the current endowment and investment fund represents the accumulation of various gifts, bequests, and property donated to the Church over many years; and

WHEREAS, they intend to codify prior endowment, bequests, and other gifts in the adoption of this RESOLUTION, as the instrument governing the receipt, management, investment, and use of monies and property contributed to the Church for designated or unrestricted purposes, and for perpetual or fixed terms; and

WHEREAS, the ownership of the Fund is vested in the Church, as recognized in its bylaws; NOW, THEREFORE, it is hereby

RESOLVED, that the Board of Trustees do establish The First Unitarian Church of Philadelphia Endowment Investment Fund and The First Unitarian Church of Philadelphia Board Restricted Investment Fund at initial values determined by resolution of the EIWG and approved by the Board of Trustees, and, upon the following terms and conditions:

Article I. Principles

Bequests, gifts, and property received by the Fund shall be held subject to trust principles of accountability and the “prudent investor rule.”

Article II. Management

- A. The Trustees are fiduciaries and managers of the Endowment Investment Fund and the Board Restricted Investment Fund and shall establish an Endowment and Investment Working Group (referred to as the “Working Group” or EIWG) that shall oversee the day-to-day operations of the Fund.
- B. The Working Group will consist of five members, at least four of whom are members of the Congregation, including the chair, serving for up to three years on staggered terms, not to exceed six consecutive years.
- C. The Working Group shall issue written quarterly reports to the Board, and the chair of the Working Group shall inform the treasurer, Minister, and church administrator, from time to time, concerning all proposed substantive actions in connection with the receipt, operations policy, investment objectives, and development of the Fund.
- D. Together with the treasurer and the staff, the Working Group will supervise and maintain adequate records concerning the acquisition, disposition, and investment of the Fund’s assets and earnings, including detailed terms and oversight of agreements entered into with donors or the Board of Trustees.

Article III. Receipt of Endowment Funds

- A. The acquisition of endowments and bequests are the responsibility of the Board of Trustees and the Minister, in which the entire Congregation should share.
- B. Donors should be made aware of the purposes and investment processes of the Endowment and Investment Fund. No gift will be accepted if it limits the ability of the Church to raise future gifts or restricts the scope and mission of the Church’s programs or beliefs. No gift will be accepted if, in fact or appearance, it involves unlawful activities or betrays the Church’s non-discrimination policy.

Article IV. Objectives of Investment Policy

- A. The Board and, by delegation, the Working Group, may engage an investment advisor or advisors who will have discretion for investment of the Fund’s assets, subject to the constraints, investment policies, and operating protocols imposed after consultation with the advisors, as set forth in writing by the Board, from



time to time. Except for recording purposes, interest, dividends, and capital gains earned in either fund shall all be considered income without differentiation.

- B. The advisor will seek to maintain the market value of the corpus of the Fund after taking into account the effects of inflation and after annual distributions and Fund costs.
- C. The Board expects that the advisors will be sensitive to the need for accountable governance and community responsibility in their investment decisions.
- D. The advisors will provide, at least quarterly, a record of comparative performance, including objective benchmarks, recommendations for asset allocation, and an appraisal of the degree of risk in the Fund's portfolios.

Article V. Fund Distribution

- A. At the end of each fiscal year the Board may elect to have the Church receive distributions from the Endowment Investment Fund and/or the Board Restricted Investment Fund for the following fiscal year.
- B. The annual allowable appropriation from either fund shall be no more than 5.0% of a 13-quarter rolling average of market values as of the close of the most recent calendar year. If the authorized appropriation is not authorized during any fiscal year, the unexpended amount may be carried forward into subsequent years.
- C. All distributions are otherwise governed by the procedure for fund draw limits found in the [Board Financial Procedure Section](#).

APPROVED BY THE BOARD: Jan. 19, 2020

FINANCE WORKING GROUP

WHAT IS THE PURPOSE OF THE GROUP/COMMITTEE?

The Board has established a permanent Finance Working Group, with the primary function of monitoring the finances of the church in accordance with the Governance and Shared Ministry Policy Manual and routinely reporting to the Board about their findings. In this way, the Finance Working Group serves as the internal auditor. Additional duties would include recommending policies for Board approval as well as reviewing and proposing financial policies and procedures and advising the Board and staff on financial operations. (See [Financial Management](#))

HOW DO MEMBERS JOIN FINANCE COMMITTEE? ARE THERE QUALIFICATIONS OR REQUIREMENTS TO JOIN? HOW LONG DO THEY SERVE?

People join through informal referral or by volunteering. There are no specific qualifications or requirements. Term is open-ended.

HOW LARGE IS THE GROUP?

No specific size is prescribed.

HOW OFTEN DO THEY MEET?



Practice has been to meet monthly, but that isn't prescribed. Meeting frequency is at the group's discretion.

CAN ANYONE ATTEND THE MEETINGS OF THIS GROUP?

Yes.

WHO DOES THIS GROUP REPORT TO?

The Treasurer serves as the Chairperson of the Finance Working Group. Reports created by the Business Administrator are reviewed by the FWG and then presented to and approved by the Board. These reports are available to the congregation.

WHAT ARE THE RESPONSIBILITIES OF THIS GROUP?

This group functions in an advisory capacity and makes recommendations to the Board. The FWG has no decision-making authority. The Board relies upon the FWG for advice with regard to:

- Varying actual expenditures from budgeted amounts insofar as actual income varies from budgeted income as provided by the bylaws;
- Monitoring compliance with these policies in the areas of Financial Planning and Budgeting, Financial Condition and Activities, and Asset Protection;
- Reviewing the annual budget and making recommendations to the Board about recommending its adoption to the congregation;
- Meeting with the congregation to explain and take comments about the annual budget prior to its submission to the congregation for a vote;
- Presenting financial reports to the Board of Trustees, along with a statement of any Board alerts related to the church's financial statements or conditions;
- Reviewing the compensation of key employees in accordance with the Conflicts of Interest and Executive Compensation Policy (see Appendix) and making recommendations to the Board about such compensation; and,
- Contracting for an external financial audit or review each year.

APPROVED BY THE BOARD: Jan. 19, 2020



COMMITTEE ON SHARED MINISTRY

WHAT IS THE PURPOSE OF THE COMMITTEE ON SHARED MINISTRY (COSM)?

The Congregation's understanding of its mission determines the scope of its ministry---to itself and to the world outside. It is the responsibility of COSM to ensure that the Congregation has developed that understanding and recognizes its mission in terms of ministry as a collaboration of lay and ministerial leaders, not merely as a grouping of tasks or committees.

HOW IS THIS ACCOMPLISHED?

COSM advances the Mission and Vision of First Unitarian and to promotes understanding and respect for our Congregational Covenant by the following actions:

1. Meeting regularly with the Lead Minister to:
 - consult about the Minister's personal and professional situation ("*How Are You Doing?*");
 - provide input about the views of Church members on how the Church is progressing toward our Mission and Vision ("*How Are We Doing?*"); and,
 - discuss situations or challenges surrounding our Covenant.
2. Encouraging conversations with congregants about the Church and being accessible to answer questions and convey concerns.
3. Assisting the Ministers in developing concrete steps to advance the Mission and Vision and addressing specific concerns or behaviors involving the Covenant and the resolution of conflicts.

WHAT BODY DOES COSM REPORT TO?

COSM works with and reports to the Board of Trustees and collaborates with the Lead Minister to ensure the health, well-being, and growth of the congregation. From time to time, written reports will be shared with the congregation.

HOW DO CHURCH MEMBERS JOIN COSM?

The Lead Minister and the Board of Trustees will consult with the current chair of COSM in recruiting and selecting COSM members. The Board approves the members of COSM, who serve two-year terms, renewable once. Requirements for membership include: being a Member of First Unitarian Church in good standing; being familiar with Unitarian Universalist principles, values, and healthy congregational practices; being willing to assist the Minister in counseling with individuals regarding the Covenant; being comfortable with diverse views, respectful of good boundaries and able to keep confidences.

HOW LARGE IS THE COMMITTEE?

COSM consists of three to five people.



HOW OFTEN DO THEY MEET?

COSM meets at least monthly from September to June—currently bi-monthly including the Lead Minister.

CAN ANYONE ATTEND THE MEETINGS?

Meetings are closed to members due to the confidentiality of the issues often discussed.

WHAT ARE THE RESPONSIBILITIES OF COSM?

- Be available to provide honest feedback, advice and recommendations to the Lead Minister.
- Conduct “How are we doing?” congregational queries at least annually to assess the adherence of the church to the Mission, Vision and elements of the Covenant.
- Report results of such queries to the Board of Trustees and the Congregation.
- Work with the Lead Minister to provide recommendations to the Congregation in areas of communication, right relations and the Covenant.
- Provide support and assistance to the Congregation in working through conflicts. When a significant conflict arises or escalates, facilitate with the Lead Minister and with assistance of a UUA or other consultant, as needed, the necessary processes for resolution.
- Work with the Lead Minister on their continuing education, sabbatical planning, or other professional development, and be prepared to advocate such plans to the Board and the Congregation. [See [Fulfilling the Call: A Model for Unitarian Universalist Ministry in the 21st Century](#). This resource provides a framework for assessing the tasks and duties of ministry today and in the future.]

APPROVED: MAY 18, 2021

STEWARDSHIP WORKING GROUP

WHAT IS THE PURPOSE OF THE STEWARDSHIP WORKING GROUP?

To vision and carry out the annual operating fund drive (“pledge drive” or “canvass”) on behalf of the congregation.

WHAT BODY DOES THE STEWARDSHIP WORKING GROUP REPORT TO?

The Board of Trustees.

HOW DO MEMBERS JOIN THE STEWARDSHIP WORKING GROUP?

Members are recruited through a combination of the Board, Ministers, and former Stewardship Working Group members’ efforts.



HOW LARGE IS THE WORKING GROUP?

The Stewardship Working Group should be 4-7 members each year, with the support of the Lead Minister and Business Administrator (occasionally serving as ex-officio members).

HOW OFTEN DO THEY MEET?

Traditionally, the Stewardship Working Group meets once a week to once a month during the 4-5 months that the stewardship campaign is most active, and rarely the rest of the year.

CAN ANYONE ATTEND THE MEETINGS?

Due to the sensitive financial nature of the Stewardship Working Group's charge, their meetings are closed but input on the campaign is welcome from all in the congregation.

WHAT ARE THE RESPONSIBILITIES OF THE STEWARDSHIP WORKING GROUP?

- Determine a calendar for Stewardship Campaign kickoff through ending;
- In consultation with Board, Lead Minister, and Business Administrator, set campaign goals including targeted budgetary amount and level of participation.
- Envision campaign theme, branding, and marketing.
- Plan a campaign calendar consisting of preliminary meetings with donors and leaders, verbal appeals, written appeals, multi-media appeals, gatherings, larger events, follow-up work such as thank you cards and phone banks, and lessons learned for following campaigns.
- Create content/language for each appeal, convene gatherings and meetings, plan events, and coordinate follow-up work.
- Communicate regularly with Lead Minister and Business Administrator around progress towards campaign goals and coordination between the Stewardship campaign and other congregational events and activities.
- Communicate regularly with the congregation around campaign progress.
- Engage in continuing education around best practices in fundraising and congregational giving.
- Help to recruit future leaders for upcoming Stewardship campaigns.
- Coordinate with Membership Ministry Team around providing stewardship education to new congregants in the membership pipeline.
- Trouble-shoot around organizational, strategic, or technical barriers to a successful campaign.
- Following the campaign's completion, evaluate its effectiveness and capture wisdom and best practices to be shared with staff, Board, and next year's Stewardship Campaign leadership.
- Adhere to strict confidence concerning all personal and financial information gathered for campaigns.

ARE THERE PROCEDURES FOR THIS WORKING GROUP?

This Stewardship Working Group has created a virtual folder of documents and records from the Fall 2020 campaign to be shared with the future Stewardship Working Groups as they plan their campaigns. This will be added to after each campaign.

APPROVED BY THE BOARD: May 18, 2021



STEERING COMMITTEE

WHAT IS THE PURPOSE OF THE GROUP/COMMITTEE?

The Steering Committee serves to guide the direction of the Board of Trustees.

HOW DO MEMBERS JOIN THE STEERING COMMITTEE? ARE THERE QUALIFICATIONS OR REQUIREMENTS TO JOIN?

The permanent Steering Committee is composed of the Lead Minister, Board President, and Board Vice President, and whomever the President requests. This is a closed meeting.

HOW OFTEN DO THEY MEET?

The meetings occur at least a week prior to the monthly board meeting.

WHO DOES THIS GROUP REPORT TO? OR WHAT MINISTRY IS THIS GROUP A PART OF?

The Steering Committee reports to the Board.

WHAT ARE THE RESPONSIBILITIES OF THIS GROUP?

1. Setting the monthly Board Meeting agendas.
2. Standard monthly agenda includes: consent agenda (meeting minutes, ministers' reports), financial reports, items needing to be addressed as per Board Annual Outline, and other items as they arise. See Sample Agenda.
3. Maintaining the Annual Outline of agenda items (See [Annual Board Calendar](#)).
4. Create draft of Annual Congregational Meeting for Board approval.
5. Determining whether items brought to the Board's attention warrant consideration by the full board or one (or more) of the officers/trustees/staff; provided, the steering committee may not act on behalf of the Board.

ARE THERE ANY SPECIAL PROCEDURES OR PROTOCOLS FOR THIS GROUP?

The Steering Committee needs to pay close attention to the Church calendar and anticipate those agenda items that should be addressed at points in the year (See [Annual Board Calendar](#)), as well as ongoing projects/issues that should be monitored and revisited by the Board.

APPROVED BY THE BOARD: May 18, 2021



CONCEPT PLANNING STEERING COMMITTEE

WHAT IS THE PURPOSE OF THE COMMITTEE?

The purpose of the Concept Planning Steering Committee (CPSC) is the development and implementation of a master plan to preserve, repair and renovate the buildings and grounds at 2125 Chestnut Street, to incorporate the assessment of architects and experts as well as the expressed needs and desires of the congregation and other stakeholders (i.e. long term or frequent renters, neighbors).

WHAT IS THE VISION FOR THIS COMMITTEE?

That CPSC Vision is the same as that entered above. In addition, “Accessibility” and “Sustainability” are key words and concepts of the goals in addition to preservation and renovation.

HOW DO MEMBERS JOIN? ARE THERE QUALIFICATIONS OR REQUIREMENTS TO JOIN?

As entered in the Memorandum of Understanding agreed upon by the Church congregation and Board of Trustees, the CPSC has ten members, five appointed by the Board of the Church and five by the Board of Friends of 2125 Chestnut Street. It is expected that those appointed have a keen interest in the goals of preservation, restoration and renovation of our buildings. It is also desirable that they have some relevant knowledge base to bring to the endeavor.

HOW OFTEN DO THEY MEET?

The CPSC meets as needed to advance the Master Plan and its implementation. It should be kept advised on a quarterly basis of progress even when there is no need for meeting or a decision.

CAN ANYONE ATTEND THE MEETINGS OF THIS GROUP?

The CPSC does not prohibit visitors and may invite some who might have relevant information to convey. The meetings are not published. Observation would not be unwelcome, but input from those not having background would be discouraged. Rather they should request information about or input to the group through contact with the CPSC Chair, which has effectively been the President of the Board of Friends of 2125 Chestnut Street.

WHO DOES THIS GROUP REPORT TO? OR WHAT MINISTRY IS THIS GROUP A PART OF?

This group reports to the Board of Trustees on a quarterly basis or as otherwise requested.

WHAT ARE THE RESPONSIBILITIES OF THIS GROUP? [Give either a counted list or brief narrative of responsibilities]

Briefly stated, the CPSC is to guide the development of a Master Plan for the preservation, restoration and renovation of the buildings and grounds at 2125 Chestnut Street, to communicate those processes and outcomes, seek approval from the Board and/or congregation as appropriate, and to follow the implementation of those plans.

APPROVED BY THE BOARD: May 18, 2021



CALLED LEAD MINISTER ROLE & RESPONSIBILITIES

The Called Lead Minister, like the Board, is called by vote of the Congregation and is directly accountable to them for the overall conduct of their ministry. Throughout this section, the “Called” Minister will be referred to by their title “Lead Minister,” as distinguished from any hired ministers, such as the Minister for Faith Formation. The Church bylaws, these policies, and the Minister’s contract govern the Minister’s relationship to the Congregation. As spiritual leader and head of staff, the Minister participates in developing Church policies to be adopted by the Board and Congregation. As spiritual leader, the Minister makes it a priority to tend to the institution’s spirit, culture, practices, and relationships. In addition to the Minister’s wider role, they are the head of staff and as such are accountable to the Board for staff performance and for any aspects of the ministry that involve the use and control of Church resources (money, staff, volunteers, equipment, or property).

DELEGATION TO LEAD MINISTER AS SPIRITUAL LEADER

The Lead Minister is the called spiritual leader of the Congregation whose responsibility is to lead worship, officiate rites of passage, provide pastoral care, model self-care, offer religious education programming, and engage in prophetic outreach, in collaboration with the Minister for Faith Formation and other staff religious professionals.

DELEGATION TO LEAD MINISTER AS HEAD OF STAFF

The Lead Minister is the leader of the staff. As such, the Lead Minister is charged with furthering the Congregation’s goals and for compliance with all policies limiting the conduct of the Lead Minister and staff. As long as the Lead Minister uses any reasonable interpretation of these policies, the Lead Minister is authorized to establish all further policies, make all decisions, take all actions, establish all practices, and develop all activities except as explicitly limited by these policies.

1. MINISTRY STRUCTURES

The Lead Minister may collaborate with and delegate to the Business Administrator and Minister for Faith Formation as an executive team. The Lead Minister and the Minister for Faith Formation will lead collaboratively by convening representatives from the various volunteer Ministry Teams to assist them in coordinating and directing staff and volunteer activity. Members will be chosen by the Ministers and relevant teams in consultation with the Board.

2. EXECUTIVE SUCCESSION

To protect the Church and Board from sudden loss of executive services, the Lead Minister shall propose for Board approval a plan for temporary coverage in case of emergency, leave, or sabbatical.



3. EXECUTIVE LIMITATIONS

The Lead Minister shall not cause or allow any practice, activity, decision, or organizational circumstance that is illegal or imprudent, in violation of commonly accepted organizational and professional ethics, or contradicts UU Principles.

4. TREATMENT OF STAFF

With respect to the treatment of staff, the Lead Minister may not cause or allow conditions that are unsafe, undignified, unnecessarily intrusive, fail to provide appropriate confidentiality and privacy, or violate the Unitarian Universalist affirmation of the inherent worth and dignity of every person.

- a. The Lead Minister must comply with all legal requirements relating to treatment of staff.
- b. The Lead Minister may not promise or imply permanent or guaranteed employment.
- c. The Lead Minister may create or expand staff positions and hire new staff for existing positions when needed. Best Practice always involves the Lead Minister seeking board collaboration and input before making any major staff decisions.
- d. The Lead Minister may discharge staff on their own authority as circumstances require. The Minister must advise the Board of all firings within one week of occurrence.
- e. In setting compensation and benefits, the Lead Minister must consider the following: performance, fairness among staff, and compensation for comparable skills in the geographic or professional market. Best practice is to always set compensation at or above the minimum guidance from the Unitarian Universalist Association Fair Compensation guidelines for this geographic region.
- f. The Lead Minister must ensure the development and enforcement of additional written personnel policies, including a fair procedure for handling staff grievances and terminations. A written personnel policies handbook will be made available to all employees. All changes to personnel policies are subject to Board approval.
- g. Employees may not be judged and evaluated other than on their own job-relevant qualifications and performance.
- h. The Lead Minister must inform employees about mission and priorities, business practices, supervisory responsibilities, evaluation measures, and disciplinary procedures.
- i. The Lead Minister must make written job descriptions available to applicants and employees for all positions.
- j. The Lead Minister may not change their own aggregate compensation or benefits.

MINISTERIAL COMMUNICATIONS

1. COMMUNICATIONS AND SUPPORT TO THE BOARD

The Lead Minister shall strive to maintain open and healthy channels of communication with the Board, addressing conflict in keeping with the congregational covenant, and ensuring the Board is not uninformed or misinformed about important matters. Accordingly, the Lead Minister must:



- a. Keep the Board informed of Church, community and denominational trends and policy;
- b. Submit monitoring data and information required by the Board in a timely, complete, and accurate manner;
- c. Advise the Board if it is not in compliance with its policies or to make recommendations for changes in policy;
- d. Provide the Board with points of view, issues, and options as needed for fully informed choices;
- e. Recommend changes in governance policies, as they become aware of their need; and
- f. Report to the Board in the event that a non-member is barred and bring questions of suspension or termination of a member to the Board for decision as noted in the bylaws.

2. INTERNAL AND EXTERNAL COMMUNICATIONS

The Lead Minister shall see that the Congregation is fully informed of Church-related activities, while preventing or remedying communication that compromises member privacy or conflicts with UU principles. Accordingly, the Lead Minister must:

- a. Promote open and honest communication amongst entities in the Church;
- b. Develop and enforce best practices for internal and external communications;
- c. Maintain appropriate standards of privacy and confidentiality regarding the Church Database (for example, limiting access of congregant contact information to members and friends, etc.)
- d. Ensure that a complete and current set of all Church policies, including all those formulated by the Board of Trustees or individual ministry teams, is readily available to all Church members and friends.

MINISTERIAL FINANCIAL MANAGEMENT

1. FINANCIAL PLANNING AND BUDGETING

The Lead Minister shall promote healthy financial practices and ensure that operational and special budgeting and spending align with the congregation's Mission and priorities. The Lead Minister shall not place the Church in financial jeopardy, nor jeopardize either programmatic or fiscal integrity of the organization.

The Lead Minister must prepare or have prepared a budget for the fiscal year that

- a. Contains enough information to enable reasonably accurate projection of revenues and expenses, separation of capital and operational items, cash flow and subsequent trails, and disclosure or planning assumptions;
- b. Includes an opportunity early in the Budgeting Timeline for Congregants to submit to the Board Budget Requests to be considered in creating the Budget; and



- c. Provides an annual budget to the Board in a timely manner to allow for Congregational approval as required under the bylaws.

The Lead Minister may not allow budgeting that:

- a. Plans the expenditure in any fiscal year of more funds than are reasonably projected to be received in that period;
- b. Accounts for less than 100% of the Fair Share contributions to the Unitarian Universalist Association;
- c. Fails to promote less-than-adequate funding for an audit or review of financial statements by an accounting professional; or
- d. Includes annual transfer out of the combined Endowment Restricted and Board Restricted accounts in excess of 5.0% of the 13-quarter rolling average of market value of the Endowment as of the close of the most recent calendar year.

2. FINANCIAL MANAGEMENT

The Lead Minister must anticipate and act to avoid jeopardizing the financial health of the Church or violating accepted standards of nonprofit management.

In particular, the Lead Minister must:

- a. Direct, manage, and control Church operations so that income, with Board-authorized Endowment Restricted and Board Restricted draw, will equal or exceed expenditures for the fiscal year;
- b. Provide or cause to be provided to the Board monthly sheets and reports that show all expenditures and income to the Church, subject to the approval of the Treasurer, presenting the financial condition of the Church;
- c. Submit or cause to have submitted the Church's financial statements to a third-party accounting professional, approved in advance by the Board (or, by delegation, the Treasurer), share the resulting report with the Board, and make it available to the Congregation;
- d. Name or cause to have named deferred income funds after their restriction or designation status;
- e. Obtain the approval of the Treasurer for changes to the Church's Chart of Accounts;
- f. Ensure that all transactions are posted accurately and in a timely fashion; and,
- g. Reconcile or cause to have reconciled Church account records with financial institution statements as often as those statements are issued, subject to the approval of the treasurer and/or assistant treasurer.

In particular, the Lead Minister may not:

- a. Allow cash balances to fall below the amount needed to meet payroll and short-term debts in a timely manner;



- b. Allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed; or
- c. Incur debt without Board approval.

3. MANAGING INCOME

The Lead Minister must pursue, accept, acknowledge, and report income to the Church to promote a positive culture of giving.

In particular, the Lead Minister must:

- a. Deposit or cause to have deposited all cash, checks, and electronic contributions received into the Operating Account within 30 days of receipt;
- b. Pursue or cause to have pursued receivable accounts so as to receive payment in a timely manner from pledge, rent, and other income-producing activities;
- c. Report or cause to have reported to the Board the receipt of all extraordinary income (i.e., \$5K or more) and acknowledge receipt of the contribution in writing to the donor within 15 days of receipt; and
- d. Report or cause to have reported to the Board the amount of any surplus income within 90 days of the end of each fiscal year.

Accordingly, the Lead Minister may not:

- a. Accept or cause to have accepted any income that limits the ability of the Church to raise future money, restricts the scope and mission of the Church's programs or beliefs, or that, in fact or appearance, involves unlawful activities or betrays the Church's non-discrimination policy; or
- b. Designate, transfer, or spend or cause to have designated, transferred, or spent extraordinary income (i.e., \$5K or more) without Board approval.

4. MANAGING EXPENSES

The Lead Minister must meet the financial obligations of the Church while working prudently within the Church's policies and available financial resources.

Accordingly, the Lead Minister must:

- a. Execute or cause to have executed all expense transactions from the Operating Account;
- b. Have all checks written with a Board officers' signature, or two Board officers' signatures for an amount of \$1,000 or more;
- c. No later than the end of each month have staff distribute bank generated reports of all electronic disbursements or payments for the preceding month and attach receipts for each transaction. A Board Officer shall indicate approval for each expenditure via initials on the report with two officers providing initials for each transaction of \$1,000 or more. Staff to maintain the report for a period of no less than 3 years;
- d. Settle or cause to have settled payroll and debts in a timely manner;



- e. Seek or cause to have sought Board approval in advance of the following actions:
 - i. allowing actual spending to deviate materially from Board directives;
 - ii. allowing the expenditure of more funds than have been budgeted in the fiscal year;
 - iii. spending in excess of 110% of the budgeted amount in any major category (the major budget expense categories are Human Resources, Administration, Governance, Programs, and Property Operations); or
 - iv. applying for a line of credit.
- f. Secure at least 2 competitive bids for any expenditure over \$10,000, taking into account long-term quality and cost in the decision; and,
- g. For purchases, ensure that normally prudent protection has been taken against conflict of interest.

Accordingly, the Minister may not:

- a. Allow more than \$500 of petty cash to be available at any time;
- b. Expend or cause to have expended any gifts restricted by the donor or designated by the Board for purposes other than those determined at the time of receipt or designation; or,
- c. Make or cause to have made unbudgeted expense transactions from deferred restricted funds totaling greater than \$500 without Board approval.

5. ASSET PROTECTION

The Minister may not risk losses beyond those necessary in the normal course of business.

Accordingly, the Lead Minister must:

- a. Keep or cause to have kept operating capital in insured instruments, such as FDIC-secured checking accounts and CDs; secure bonds with AA or better ratings; or other insured or secured instruments;
- b. Insure or cause to have insured assets against theft and casualty loss to at least 80% of replacement value and against liability losses to Board members, staff, and the organization;
- c. Protect or cause to have protected intellectual property, information, and files from loss or significant damage;
- d. Obtain or cause to have obtained Board approval before selling or transferring tangible personal property owned by the Church whose total value is in excess of \$500;
- e. Obtain or cause to have obtained approval by a majority vote of the Congregation at a special or annual meeting before selling or transferring any of the Church's property of historic value; and,
- f. Ensure or cause to have ensured that funds from the sale of personal property will be reinvested in tangible property with long-term benefit to the Church.

Accordingly, the Lead Minister may not:

- a. Allow anyone not covered under a financial guarantee bond access to material amounts of funds;



- b. Make unbudgeted transfers from the Endowment Restricted, Board Restricted, or Savings Accounts without Board approval;
- c. Acquire, encumber, or dispose of real property on behalf of the Church without Board approval; or
- d. Allow use of the property in a way that would jeopardize the Church's tax-free status.

APPROVED BY THE BOARD: May 18, 2021



FINANCIAL MANAGEMENT

FINANCIAL GLOSSARY

The following are definitions of financial terminology used in this Manual. Every effort should be made to use these terms consistently throughout written and spoken discourse on church finance

1. Income

Income comprises all internal and external cash sources received by the church.

a. Ordinary Income

All income shall be considered ordinary income, except for contributions of \$5000 or more that are not part of a pledge, and all bequests.

b. Extraordinary Income

All contributions of \$5000 or more, which are not part of a pledge, and all bequests shall be considered extraordinary income.

c. Surplus Income

Any money received during a fiscal year but not spent or committed by the close of the fiscal year shall be considered surplus income.

d. Deferred Income

Money that is not spent in the year it is received, but rather held for a future fiscal year, is considered deferred income.

2. Expense

An expense is money that is paid by the church to an entity that is not the church in exchange for goods or services.

a. Budgeted Expense

An expense shall be considered a budgeted expense if it is included as a funded line item on the approved congregational budget, and if the amount of the expense will not cause the total expenditure in any budget category to exceed 110% of the budgeted total for that category. (The budget expense categories are Human Resources, Administration, Governance, Programs, and Property Operations.)

b. Unbudgeted Expense

Any expense that does not meet the criteria for a budgeted expense, as defined above, shall be considered an unbudgeted expense.



3. Transfer

Transfers are transactions in which money is moved from one church account to another. Paper transfers (where funds are moved in the accounting ledger, but no real transactions are executed) are understood to be equivalent to real transactions.

4. Restrictions and Designations

a. Restriction

A restriction, imposed on a financial contribution by the donor, limits the purpose for which the contribution may be spent. Restrictions are legally binding when the church acknowledges both the receipt of the contribution and the restriction specified. Unrestricted monies have no such donor-imposed limitations on how they can be spent.

Financial management of restricted contributions is complex. While the church understands the desire of some donors to support specific initiatives, unrestricted or broadly restricted contributions are preferred to those that are narrowly restricted.

b. Designation

A designation is a determination by the Congregation (or, by delegation, the Board) of how a particular sum of money is to be spent. For example, the Congregation designates funds each time it approves an annual budget, determining how money will be spent in the coming fiscal year. Before it is determined how a particular sum of money is to be spent, that money is considered undesignated.

5. Fiscal Year

The Church fiscal year begins on July 1 and ends on June 30 of the following calendar year. The fiscal year is named after the calendar year in which it ends.

APPROVED BY THE BOARD: Jan. 19, 2020

FINANCIAL ACCOUNT TYPES

1. Operating Account

The Operating Account contains short-term holdings and is the primary checking account through which all church income and expenses are transacted. The Operating Account is monitored by the Board through the Finance Working Group.

2. Savings Accounts

The Savings Accounts contain deferred restricted funds and an undesignated (contingency) fund. The balances and uses of funds (i.e., the undesignated fund and the various restricted funds) held in the Savings Accounts are monitored by the Board through the Finance Working Group.



3. Endowment Restricted

The Endowment Restricted account is a long-term financial holding of the church. It contains funds that were received with restrictions from the donor that requires it to be held in perpetuity, thus the Endowment Restricted account is subject to the Pennsylvania Investment of Funds statute. The Endowment Restricted investments are monitored by the Board through the Endowment and Investment Working Group and are regulated in their use by church policy and state law.

4. Board Restricted

The Board Restricted account is a long-term financial holding of the church. It contains funds that were voluntarily designated as such by the Board of Trustees as a commitment to the long-term financial stability of the church. Since the Board of Trustees designated the funds, the Board of Trustees may be able to remove its designations unhindered by the endowment withdrawal limits imposed by state law. The Board Restricted investments are monitored by the Board through the Endowment and Investment Working Group and are regulated in their use by church policy.

5. Capital Reserve Fund

The Capital Reserve Fund account contains funds dedicated for the preservation and major renovations or upgrades of the Church building and should not be used for repairs, routine maintenance, or other improvements which would be undertaken on a regular basis.

6. Trust

A Trust is an asset of the church that is held in the church's name, but over which the church has no decision-making authority. Income from Trusts is monitored by the Board through the Endowment and Investment Working Group.

7. Protection Account

A Protection Account is a banking tool designed to safeguard the Operating Account. Use of Protection Accounts is monitored by the Board through the Finance Working Group.

8. Contingency Fund

The Contingency Fund is a reserve of money set aside to cover possible unforeseen future expenses. The targeted balance for the Contingency Fund shall be 10% of the three-year moving average of the following: the budgeted expenditures for the current fiscal year and the actual expenditures from the prior two fiscal years. Any contributions to the fund from the Church shall not be made more than once a year as determined by the Board of Trustees at its September meeting.

APPROVED BY THE BOARD: Jan. 19, 2020



LIST OF FIRST UNITARIAN CHURCH OF PHILADELPHIA ACCOUNTS

The types of accounts are defined in the section above. The list below details information about the church's current accounts. A flowchart provides a summary of the Church's money flow.

1. Operating Account

- The Operating Account is a checking account (ending -7526) held at Wells Fargo bank.
- The Treasurer must establish online banking access to the church's Wells Fargo accounts and, subsequently, grant view-only access to the primary financial staff.

2. Savings Accounts

Deferred Income Account

- The Deferred Income Account is a savings account (ending -0979) held at Wells Fargo bank.
- Deferred contributions (including restricted and unrestricted funds) are held in the Deferred Income Account until they are designated for use, at which time they are transferred to the Operating Account.

Memorial Garden

- The Memorial Garden account is a checking account (ending -1361) held at Wells Fargo bank.
- Funds restricted for the maintenance of the Memorial Garden are held in this dedicated account.
- The specific checking account package is grandfathered in from Wachovia bank, guaranteed fee-free with no minimum balance in perpetuity. As such, this account should not be closed (though it could be repurposed).

3. Endowment Restricted and Board Restricted Funds

- The Endowment Restricted and Board Restricted funds are held by TD Ameritrade bank and managed by Abacus Wealth Management.
- It has been the practice of the Board to treat the combined funds as a perpetual fund. The following clarification is offered in fine print in hopes that the Board will never attempt to reverse that precedent:
- Though we call this whole account the Endowment, not all the money contained therein is there for the same reason. Some of the money was received with restrictions from the donor that require it to be held in the Endowment in perpetuity; we are legally bound to maintain this money as a true endowment. Other sums of money were voluntarily designated as endowment funds by the Board of Trustees as a commitment to the long-term financial stability of the church. Historically, this money has been treated identically to the true endowment funds; however, since the Board designated the funds for the Endowment, the Board may be able to remove its designations and withdraw the voluntary portion of the Endowment, with interest, unhindered by the endowment withdrawal limits imposed by state law. Note: if the Board wishes to reverse its previous decisions and remove voluntarily designated funds from the Endowment, it must (1) carefully research the Endowment contribution history to determine what portion of the account is voluntarily designated, and (2) obtain legal counsel to confirm that the proposed withdrawal is made in accordance with state law.



4. Capital Reserve Fund

The Capital Reserve Fund is held within the Church's Savings Account

5. Trusts

5.a. Bradford Trust is held at an outside bank that the Church does not have access to.

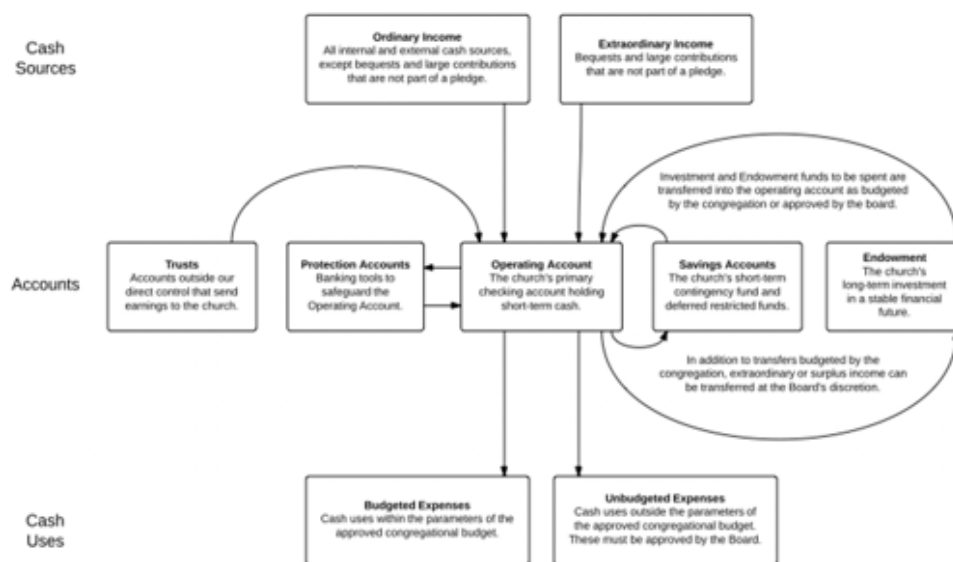
6. Protection (Payroll) Account

- The Payroll Account is a checking account (ending -8573) held at Wells Fargo bank and used as a protection account.
- A check is routinely issued to transfer money from the Operating Account to the Payroll Account, ensuring that Board Officers approve payroll expenditures.
- The payroll company subsequently withdraws money from this account to issue to employees. The Payroll Account allows the payroll company to access payroll money without granting them access to the Operating Account.
- The specific checking account package is grandfathered in from Wachovia bank, guaranteed fee-free with no minimum balance in perpetuity. As such, this account should not be closed (though it could be repurposed).

7. Contingency Fund

The Contingency Fund is held at Vanguard, employing the strategy of a Tiered CD Ladder consisting of multiple CDs maturing at staggered intervals.

IMAGE: FINANCIAL FLOW CHART



Note: This chart provides a summary of the Church's money flow. In case of conflict between this chart and the formal written policies, those policies take precedence.
Version date: 4/15/2014

APPROVED BY THE BOARD: Jan. 19, 2020



BOARD FINANCIAL PROCEDURES

PROCEDURE: ACCOUNT MANAGEMENT AND CHECK SIGNING

1. The Officers of the Board of Trustees (President, Vice President, Treasurer, and Secretary) shall be joint account owners and the sole signatories of all Church bank accounts.
2. Account signatories must be updated expeditiously when trustees assume or vacate an office. Current officers have the sole power to sign checks (or to authorize checks to be signed by a departing officer in the period of transition before signing power can be transferred). The Board should confirm annually with banks that signatory lists are correct.
3. The Treasurer, or another Board Officer, shall make arrangements with the Business Administrator to review and sign checks on a regular basis, usually weekly.
4. Two signatures are required for any check of \$1000 or more.
5. No later than the end of each month staff shall distribute bank generated reports of all electronic disbursements or payments for the preceding month and attach receipts for each transaction. A Board Officer shall indicate approval for each expenditure via initials on the report with two officers providing initials for each transaction of \$1,000 or more. Staff to maintain the report for a period of no less than 3 years.
6. When reviewing checks, it is the role of the Treasurer (or other officer) to confirm that the check is made out correctly and lies within the parameters set forth by the Bylaws, these Policies, the Congregational Budget, and any additional Congregational or Board directives. When questions or irregularities arise, the Treasurer (or other officer) should seek and receive satisfactory answers or clarification before signing the check in question, rather than after.
7. The Treasurer should make arrangements with the banks to allow the Minister or his/her designee informational access to Church account balances and activity. The Treasurer should instruct banks to provide statements to the attention of the Business Administrator of the church, who is responsible for distributing the statements to the Treasurer and to the chairs of the Finance Working Group and the Endowment and Investment Working Group.

APPROVED BY THE BOARD: Jan. 19, 2020

PROCEDURE: RECEIPT OF EXTRAORDINARY INCOME

When the Minister or their designee reports receipt of extraordinary income (See [Financial Glossary](#)), it is the responsibility of the Board to:

1. Acknowledge receipt and express gratitude in writing to the donor within 30 days of receiving Ministerial notification of the contribution;
2. Allocate bequests with a long-term vision that honors the lifetime significance of the gift;
3. Allocate restricted income according to the donor's wishes; and
4. Allocate unrestricted income to maximize the benefit of the gift to the church. As part of the decision-making process, the Board may seek advice from the Finance Working Group and Endowment and Investment Working Group. The Board's primary options are:



- a. To transfer the money to the Board Restricted Investment Fund; and/or
- b. To transfer the money to a Savings account and/or the Contingency Fund.

APPROVED BY THE BOARD: Jan. 19, 2020

PROCEDURE: YEAR-END SURPLUS INCOME ALLOCATION

When the Minister reports year-end surplus income, it is the responsibility of the Board to allocate the money. The Board's options include:

1. Transferring not less than 50% of the surplus to the Contingency Fund if it is not fully funded; AND
2. Spending the balance of the surplus on an underfunded or unfunded item from the past year, such as denominational dues or debt service; OR
3. Spending the balance of the surplus on areas that would enhance the ministry of the church in the fiscal year following the year in which the surplus existed.
4. The Budget for the FY following the FY Budget in which the surplus resulted will be updated to include the prior FY Surplus Income and the Expense Line Item(s) to which the Surplus is applied.

APPROVED BY THE BOARD: Jan. 19, 2020

PROCEDURE: UNBUDGETED EXPENSES APPROVAL

It is the responsibility of the Board to specify the source from which the money will be drawn when approving unbudgeted expenses. As part of the decision-making process, the Board may seek advice from the Finance Working Group and Endowment and Investment Working Group. Note: some sources, especially the Endowment, have more stringent approval requirements than a simple majority vote of the Board.

APPROVED BY THE BOARD: Jan. 19, 2020

PROCEDURE: ENDOWMENT RESTRICTED FUND AND BOARD RESTRICTED INVESTMENT FUND DRAW LIMITS

Appropriations from either the Endowment Restricted Fund or the Board Restricted Investment Fund in excess of the 5% annual withdrawal limit, per Endowment and Investment Working Group, Article V, may be authorized by a two-thirds majority vote of the Congregation. Or, in emergencies that threaten the survival of the Church or substantially impair the attainment of its mission, the Board of Trustees may exceed this limit by unanimous vote, in which case the Trustees are required to notify the Congregation in writing within seven (7) days of making such a decision. However, the amount that may be transferred out of the Endowment Restricted Fund each year is restricted by State Law. As of 2013, the allowable annual withdrawal from the Endowment is neither less than 2% nor greater than 7% of the fund value



(15 Pa. C.S.A. §5548 (a) (3), as amended 2013). This legal limit supersedes any limit set forth in policy or by Congregational or Board action.

APPROVED BY THE BOARD: Jan. 19, 2020



COMMUNICATION POLICIES & PROCEDURES

Open and mindful communication is expected between and among all Board members, lay leaders, the Minister, and the congregation. All private information about members and staff is to be kept confidential. The board should uphold our covenant and values in all forms of communication.

BREEZE – CONGREGATIONAL ELECTRONIC DIRECTORY POLICY

Draft Breeze Policies 12/15/20

Purpose: First Unitarian Church prioritizes communication and engagement among members and friends and is thus motivated to enable people to be able to contact each other. First Unitarian Church requires a database of member and friend information to manage communications and finances. It has been a longstanding policy of the Board to share contact information with members and friends; the availability of an electronic database (Breeze) now makes sharing this information more efficient. This policy states how the First Unitarian Church Member Directory is transitioning to an electronic resource. It is an interim policy.

- a. The Directory is to be used only for communication among members of the First Unitarian Church community and for financial and ministerial management of the Church.
- b. The contact information in the First Unitarian Church Electronic Directory of Members and Friends may not be used for commercial purposes nor is it to be given or sold to anyone outside the church community.
- c. The policy for sharing data via Breeze is an opt-out policy; members and friends do not need to do anything to share data that they have provided to First Unitarian Church but may opt out of data sharing by changing their personal settings.
- d. Accessing data requires members and friends to log in to a secure cloud-based system managed by a commercial provider.
- e. Data accessible to all First Unitarian Church Breeze users will include Name, Home Address, Phone Number, Email address, barring opt out.
- f. Additional data will be available to First Unitarian Church staff, the Board, the Finance Team, and leaders of the Caring Ministry. This includes pledge amounts, donations, and any personal information (such as names and ages of children, non-member spouses, etc.) that the member/friend chooses to provide. All users with access to financial and sensitive personal information shall adhere to the highest standards of confidentiality regarding additional data available to them in Breeze. A Breeze permissions table outlining users' access to data based on their participation in the Church and leadership is attached below.
- g. Board will have approval of all persons who have full administrative permissions in Breeze.
- h. Members and friends without internet access or who otherwise are unable or unwilling to use Breeze may request a hard copy of the information in Breeze, which will contain the 4 pieces of data accessible to all Breeze users for all who have not opted out. A paper version of the member/friend directory will be mailed to them.



- i. There is no obligation to use Breeze. The First Unitarian Church website, weekly E-Beacon newsletter, and social media accounts will continue to provide key information to members and friends as well as to the public.
- j. Individuals or groups who choose to use Breeze will receive tech support as needed.
- k. Breeze is a secure, cloud-based system. Breeze itself maintains the security of the database. First Unitarian Church controls the visibility of the data within the system. We maintain a structure of user opt-in and role-based permissions.

TABLE: FIRST UNITARIAN CHURCH OF PHILADELPHIA BREEZE DIRECTORY PERMISSIONS

Role	Definition	Member Information	Pastoral Notes	Volunteers	Events	Donations	Children
Admin	Breeze Admins	See All/Edit All	See All/Edit All	See All/Edit All	See All/Edit All	See All/Edit their own	See All/Edit All
Ministers	Ministerial Staff	See All/Edit All	See All/Edit All	See All/Edit All	See All/Edit All	See All/Edit their own	See All/Edit All
Staff	First U Staff	See All/Edit All	No Permission	See All/Edit All	See All/Edit All	See All/Edit their own	See All/Edit All
Board	Current Board Members	See All/Edit their Own	No Permission	See All/Edit All	See All	See All/Edit their own	See their own
Committees	Current Committee Members	See All/Edit their Own	No Permission	See All/Edit All	See All	See All/Edit their own	See their own
Stewardship	Current Members of Stewardship	See All/Edit their Own	No Permission	See All/Edit All	See All	See All/Edit their own	See their own
Caring	Current Members of Caring	See All/Edit their Own	No Permission	See All/Edit All	See All	See All/Edit their own	See their own
Members	People who have signed the book & have a current pledge	See All/Edit their Own	No Permission	See their own	See Main Calendar	See All/Edit their own	See their own
Friends	People who pledge but have not signed the book	See All/Edit their Own	No Permission	See their own	See Main Calendar	See All/Edit their own	See their own
Participants	People who attend regularly and participate in committees, activities, or church events	See All/Edit their Own	No Permission	See their own	See Main Calendar	See All/Edit their own	See their own
Visitor	People who have attend services	See their Own/Edit their Own	No Permission	No Permission	See Main Calendar	See All/Edit their own	See their own

APPROVED BY THE BOARD: MAY 18, 2021



INTERNET USE POLICY

Communications between and among the Board, lay leaders, and the Minister of the First Unitarian Church of Philadelphia through the internet should be maintained in a professional manner, keeping the confidentiality that is appropriate to the content of the communication. Internet communication includes, but is not limited to, email, instant messaging, and posts to social media. The content of the communication should never be condescending, obscene, hateful, demeaning, gossiping, or in any other way negative towards another individual. While conflict is a natural part of any group dynamic, resolving conflicts through internet communications, instead of face-to-face or over the telephone, often leads to further conflict and divisions and is not recommended.

APPROVED BY THE BOARD: May 18, 2021

E-BEACON AND EMAILING CONGREGANTS POLICY

First Unitarian Church of Philadelphia has a rich, digital presence. This includes email. Our tools for emailing the entire congregation are maintained by the staff. This includes the E-Beacon and other All Congregants emails:

1. The E-Beacon
 - Weekly, the Staff of First Unitarian Church produces the E-Beacon, a weekly newsletter detailing the events and announcements of the church. The E-Beacon is emailed to anyone who is signed up to receive it. This includes members, friends, visitors, former members, and others who are interested in what is happening at First Unitarian Church. The template, content, and technology for sending the e-beacon is fully owned by the staff with guidance from the ministers. The board may contribute to the e-beacon as needed. Content is due on Wednesdays to be sent in that week's Thursday E-Beacon.
2. Emailing Congregants
 - Individually: As the Board conducts business, email interaction with congregants may be necessary. Emails to individual congregants should follow the policies outlined throughout these policies for conduct and content.
 - Mass Emailing the Congregation: The staff of First Unitarian Church maintains mass emailing tools and segmented lists for mass emailing congregants, members, donors, and other subsets of our broader mailing list. Collaborate with the ministers to send out mass communication via these tools.

APPROVED BY THE BOARD: May 18, 2021

BOARD DOCUMENTATION POLICY

The Board is responsible for maintaining documentation that relates to the functioning, contractual, historical, and foundation of this Church. The Board will maintain appropriate standards for formal documents (with the exclusion of minutes, agendas, and reports) that include the incorporation of a version number, version date, and/or other control feature(s) that clearly identify the version or the date the document was last modified. Documents are kept as electronic material and, in some cases, hard copies. All documents are available to congregants, except where indicated. Please see the table for location of Board related documents.



TABLE: BOARD DOCUMENTATION LIST

Document or Record	Location: Electronic Version	Location: Formal Hard Copies	Access to Document	Latest Version Date	Available on Church website	Published in E-Beacon or Emailed
Church Bylaws	Board Google Drive	Communications	Congregation	Feb. 23, 2020	Yes	Yes _emailed
Governance & Board Policy Manual	Board Google Drive	Communications	Congregation		Yes	No
Board Agendas	Board Google Drive	Electronic Only	Congregation	Filed by year	Yes	Yes_EBeacon
Board Minutes	Board Google Drive	Electronic Only	Congregation	Filed by year	Yes	Yes _emailed
Congregational Meeting Agendas	Board Google Drive	Electronic Only	Congregation	Filed by year	Yes	Yes_EBeacon
Congregational Meeting Minutes	Board Google Drive	Electronic Only	Congregation	Filed by year	Yes	Yes_Ebeacon
Ministerial Contracts		Administration	Congregation		No*	No
Friends of 2125 MOU	Board Google Drive	Administration	Congregation	May 17, 2021	No*	No
Friends of 2125 Bylaws	Board Google Drive	Administration	Congregation	Feb.21, 2018	No*	No
Budget Reports	Board Google Drive	Electronic Only	Congregation	Filed by year	Yes (via Board Agenda)	No
Ministerial Reports	Board Google Drive	Electronic Only	Congregation	Filed by year	Yes (via Board Agenda)	No
Church Covenant	Board Google Drive	Communications	Congregation	Sep. 27, 2009	Yes	No
Board Covenant	Board Google Drive	Communications	Congregation	Aug.23, 2020	No*	No
Church Mission Statement	Board Google Drive	Communications	Congregation	May 20,2018	Yes	No
Stewardship Committee Meeting Minutes		Electronic Only	Stewardship, Adm, Ministers		No	No
COSM Meeting Minutes		Electronic Only	COSM & Lead Minister		No	No
Church Directory	Breeze	Communications	See Breeze Permissions Table		Access via Breeze Portal	Yes _emailed

*If not available on Church web site it may be requested from Communications if not a confidential document or minutes.

APPROVED BY THE BOARD: May 18, 2021

VIRTUAL BOARD MEETINGS

During the Covid-19 Pandemic, the Board of First Unitarian Church of Philadelphia needed to adapt to Virtual Board Meetings. To continue to meet effectively, the following guidelines should be followed:

- Virtual Board Meetings are conducted on a church approved platform such as Zoom.
- Per previous policy, Board Meetings are open to the congregation. A link to the virtual Board Meeting should be shared in the E-Beacon on the Thursday preceding a board meeting. This includes Special Board Meetings that will not be in Executive Session.
- Board Meetings may be recorded.
- Virtual Board Meetings will follow an agenda and use the same roles as in-person Board meetings.
- Video is encouraged to be used while attending Virtual Board Meetings whenever possible.
- The board is encouraged to use virtual meeting platform tools such as: chat, screen sharing, and raising hands where appropriate.
- In the event of an unplanned disruption of virtual meetings, or distracting participants the host or co-host has the ability to eject disruptive participants.

APPROVED BY THE BOARD: May 18, 2021



APPENDIX

PROCEDURE: MINISTERIAL SEARCH

The Lead Minister is the congregationally elected spiritual leader of the Church and, as such, is responsible for directing the Church's ministry in accordance with established policies and goals. The selection is, therefore, one of the most important tasks that a congregation faces. The procedure for selection of a Lead Minister is guided and supported by the Unitarian Universalist Association. When the time comes to call a new Lead Minister the Board procedure requires the following:

1. Notification of the Unitarian Universalist Association's Transition Office. They provide support and materials to congregations calling a new minister.
2. Formation of the Ministerial Search Committee, which is a congregational committee of at least six members who represent the diversity of the Church.
3. The Nominating Committee works in consultation with the Board to select a slate for congregational approval. Whenever possible, the procedures concerning the composition and operation of the Search Committee will be guided by UUA recommendations.
4. The Board should ensure that the congregation is aware of the expectations for the length of the search (between 12-18 months) and that an interim minister is secured for that time period. An interim minister will be secured for this time and until the new Lead Minister begins serving and will be hired by an Interim Hiring Committee.
5. The Search Committee is appointed by the Board and confirmed at the May in a congregational meeting annual meeting or in a special congregational meeting. The chair/co-chairs are then elected by the Search Committee.
6. The Board determines and sets a budget for the Search Committee to cover costs associated with visiting ministers, hosting candidate week, and travel as needed to assess ministers. This may require a special fund-raising call to the congregation for additional funds. The UUA has recommendations for the size of this budget.
7. The Search Committee produces the materials and web site that provides information to potential applicants. They are responsible for interviewing candidates and assessing their backgrounds.
8. The Search Committee's deliberations are confidential and are not shared with the Board.
9. The Board is responsible for negotiating the contract and should establish a Negotiating Committee well before negotiations begin. The Negotiating Committee can have a Board Member, Search Committee member, and congregant.
10. The Search Committee and the Board President are responsible for communications with the congregation during the process to keep the search as transparent as possible.
11. The Search Committee and the Board Host the Candidate week.
12. The Search Committee makes the final recommendation to the congregation.
13. The Minister is elected by a percentage threshold determined by the candidate and the Search Committee. A special meeting of congregants shall be convened for voting. No other business shall be considered at this specially convened meeting.
14. The Board President is responsible for co-signing the contract and must file the executed contract with the UUA.



Recommendations from the 2015-2016 Ministerial Search Committee:

- The information packet and now web site are time-consuming to assemble. This is essentially how the Church sells itself to candidates.
- Having co-chairs is helpful as the amount of work is significant.
- Having a generous ministerial search budget set by the Board is helpful and decreases stress for the committee.
- The Board should invite the candidate to a board meeting during candidate week so that he/she/they can get a sense of how the Board functions.
- Ensure that the congregation is aware of the expectations for the length of the search (12-18 months).
- Secure an interim minister for a two-year period.
- Open and regular communications between the Search Committee and congregation are crucial.
- The Board should consider contract issues well before the end of the process as negotiations can go quickly and be highly stressful. The Board as a whole and any Board delegate to the Negotiating Team will thus be much better prepared to be responsive, thoughtful, and working from a feeling of abundance as the relative newcomer in conversations with the candidate and with the Search Committee's delegate.

See also The Settlement Handbook, Transitions Office, Unitarian Universalists Association
(2020-2021 Edition) https://www.uua.org/sites/live-new.uua.org/files/settlement_handbook.pdf

APPROVED BY THE BOARD: May 18, 2021

TOOL: BOARD ANNUAL PLANNING CALENDAR

The following annual outline is a useful tool to plan the monthly agendas for Board Meetings. Each year the Steering Committee should review and add additional items as needed for the needs of the Church for that year. Agendas from previous years, Assignment Sheets, and Annual Board Outlines are available in the Board Google Drive.

AUGUST

- Schedule and finalize retreat plans
- Conduct Board retreat
- Assign responsibilities to board members (keeper of policy manual; chairing subcommittees/task forces as needed)
- Affirm Governance & Board Policy Manual
- Review and affirm Board Covenant



SEPTEMBER

- Identify recurring monthly agenda items (e.g., anti-oppression work)
- Establish assignment sheet (See Assignment Sheet Sample)
- Review administrative permissions for Breeze

OCTOBER

- Plan with stewardship

NOVEMBER

- Set date for January Annual Meeting
- Leadership Development planning

DECEMBER

- Create Staff holiday Bonus appeal:
 - reach out to lay leaders to remind them of the goal and ask for their participation;
 - send an email to whole congregation ([Sample Email](#));
 - schedule a board member to make an ask from the pulpit each Sunday until the deadline;
 - Coordinate with Abbey & Norman on distribution of bonus funds
- Leadership Development -
 - Create list of people to be considered for leadership in Church
- Plan agenda for January Annual Meeting
- Check in with Nominating Committee about potential candidates for the Spring

JANUARY

- Set the date for May Congregational Meeting
- Begin identifying goals to inform the budget for the next fiscal year
- Review Annual Planning Calendar (this document)

FEBRUARY

- Finalize annual goals to inform the budget for the next fiscal year
- Start outreach for delegates to GA ([e-beacon sample text here](#))
- Continue check-ins with Nominating Committee & share experiences of being on the Board with prospective nominees as needed.
- Make plans for annual fundraising event (i.e., auction or other).
- Stewardship next steps

MARCH

- Start planning Annual Meeting agenda
 - By Laws changes ready for review
- Coordinate with Stewardship Team for Board support in Pledge drive (personal notes on letters, phone calls etc.)
- Review Bylaw Changes if needed



APRIL

- Budget review; schedule budget info sessions with Congregation
- Review Policy Manual for accuracy and update as needed
- Nominating Committee's slate of Nominees must be shared with Congregation 1 month before Annual Meeting

MAY

- Congregational Meeting / Board & Nominating Committee elections
- Schedule transitional meeting with incoming/outgoing board members
- Approve updates to Policy Manual if needed
- Submit any Bylaw changes to Congregation for approval

JUNE

- Transitional Meeting with new Board Members
 - All new Board Members will be provided opportunity to raise questions concerning Governance & Board Policy Manual
- Breeze to be updated to reflect new leadership

APPROVED BY THE BOARD: May 18, 2021



BOARD RELATIONSHIP TO FRIENDS OF 2125 CHESTNUT ST., INC.

The Friends of 2125 Chestnut Street, Inc. (“F2125”) is a Pennsylvania not-for-profit corporation that was established as a sister organization to the Church to assist it in fundraising, planning, and preserving the Church buildings and property. F2125 is an independently formed organization with its own board of directors. Among other forms of control, as outlined in the F2125 bylaws, members of the board of directors are recruited by F2125, but are subject to approval by the Church Board.

The Church and F2125 have executed the attached Memorandum of Understanding, as amended (the “MOU”), which sets forth the policies and procedures pursuant to which an initial master concept plan for the Church buildings and property will be jointly developed through a phased rehabilitation process implemented and overseen by the Concept Planning Steering Committee.

See [Friends of 2125 Chestnut Street MOU](#).

See [Friends of 2125 Chestnut Street, Inc. Bylaws](#).

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