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**CONSTITUTION OF THE  
UNITED CHURCH OF CHRIST AT VALLEY FORGE**

**ARTICLE I – NAME**

The name of this Church shall be *THE UNITED CHURCH OF CHRIST AT VALLEY FORGE*.

**ARTICLE II – PURPOSE**

The purpose of this Church shall be to worship God, to preach the Gospel of Jesus Christ, to celebrate the Sacraments, to realize Christian fellowship and unity within this Church and the Church Universal, and to render loving service toward humankind.

**ARTICLE III – AFFILIATION**

1. The government of this Church is vested in its Members, who exercise the right of control in all its affairs, subject in legal matters to the Articles of Incorporation.
2. The Church recognizes the obligations of mutual support and cooperation involved in fellowship with the United Church of Christ and expresses its intention to share in and support denominational activities.

**ARTICLE IV – DOCTRINE**

The United Church of Christ at Valley Forge acknowledges as its sole Head, Jesus Christ, Son of God and Savior. It acknowledges as kindred in Christ all who share in this confession. It looks to the Word of God in the Scriptures, and to the presence and power of the Holy Spirit, to prosper its creative and redemptive work in the world. It claims as its own the faith of the historic Church expressed in the ancient creeds and reclaimed in the basic insights of the Protestant Reformers. It affirms the responsibility of the Church in each generation to make this faith its own in reality of worship, in honesty of thought and expression, and in purity of heart before God. In accordance with the teaching of our Lord and the practice prevailing among Christians, it recognizes two sacraments: Baptism and the Lord's Supper or Holy Communion.

The Statement of Faith of the Congregation shall be that of the United Church of Christ.

**ARTICLE V – MEMBERSHIP**

1. A person shall become a Member of this Church by:
  - a. baptism and either confirmation or profession of faith in Jesus Christ as Lord and Savior;
  - b. reaffirmation or reprofession of faith; or
  - c. letter of transfer from another Christian Church.

- 1 2. New Members shall be welcomed into the Congregation by the Pastor with concurrence of the Board  
2 of Elders. New Members may be received at any regular service of worship as deemed appropriate  
3 by the Pastor.  
4
- 5 3. All Members shall be entitled to voice, vote, and office in the affairs of the Congregation.  
6
- 7 4. Members shall pledge themselves to:  
8
  - 9 a. attend regular worship of the Church and the celebration of the Lord's Supper;
  - 10 b. live the Christian life;
  - 11 c. share in the life and work of the Church;
  - 12 d. contribute to its support and benevolences; and
  - 13 e. seek diligently the spiritual welfare of the Membership and the community.  
14
- 15 5. Being a responsible and good steward of God's varied gifts is basic to being a faithful Christian and  
16 to membership in the United Church of Christ at Valley Forge. This includes being a good steward  
17 of self, the environment, and the preservation and restoration of the good life for all of God's  
18 creation. The general financial support of this Church should be by direct giving from its Members  
19 and Friends, offering each an opportunity to make a financial pledge each year and to participate in  
20 all special Church offerings.  
21
- 22 6. A person shall cease to be a Member of the Congregation by: a) resignation, b) letter of transfer to  
23 another Church, or c) death. The Board of Elders and the Pastor shall periodically review the  
24 Membership rolls for Members who have not been active in the Congregational life. The Board of  
25 Elders shall attempt to contact any Member who has not been in attendance in worship or provided  
26 financial support of the Church for a period of two years, to confirm such Member's interest in  
27 maintaining his or her membership. Members who express interest in maintaining their membership  
28 but are unable due to present circumstances to be active in the Congregational life, and those who  
29 cannot be located, may, by recommendation of the Pastor and approval of the Board of Elders, be  
30 transferred to the status of Nonparticipating Member. Nonparticipating Members may be restored to  
31 full membership status through attendance or financial support of the Congregation. Members who  
32 cannot be located for a period of three years, upon further review by the Pastor and approval by the  
33 Board of Elders may be removed entirely from the Congregational roll.  
34
- 35 7. The United Church of Christ at Valley Forge welcomes Friends as well as Members. A Friend is a  
36 person who actively participates in the life of the Church, but who does not become a voting Church  
37 Member.  
38

39 **ARTICLE VI - GENERAL ADMINISTRATION**  
40

- 41 1. It shall be the prerogative of the Congregation, duly convened in a regular or special meeting, to  
42 consider and decide all questions or matters of major importance to the Church including, but not  
43 limited to, the following:  
44
  - 45 a. purchasing, selling, or mortgaging of real estate;
  - 46 b. borrowing of funds;

- 1 c. building projects in excess of 10% of the annual budget;
- 2 d. fund raising campaigns with a goal in excess of 2% of the annual operating budget, other than all
- 3 official offerings of the United Church of Christ;
- 4 e. approving the annual budget;
- 5 f. expending non-budgeted funds in excess of 2% of the annual budget;
- 6 g. calling or releasing a pastor;
- 7 h. employing ordained or licensed staff personnel; and
- 8 i. amending this Constitution as provided by Article XIII.

- 9
- 10 2. It shall be the prerogative of the Congregation to act in emergencies in meetings specifically called
- 11 for such purpose.
- 12
- 13 3. For all transactions other than repair emergencies or those transactions specified in Section 1, the
- 14 administration of the Church is entrusted to the Church Council.
- 15
- 16 4. Repair emergencies may be addressed by the Church staff on site, without prior consultation of
- 17 either Church Council or Congregation.
- 18

19 **ARTICLE VII - CONGREGATIONAL MEETINGS**

- 20
- 21 1. The Congregation shall hold two regular meetings each year and such other meetings as may be
- 22 properly called as provided herein. Forty Members constitute a quorum for all meetings of the
- 23 Congregation.
- 24
- 25 2. One regular meeting shall be held in October to review the financial status of the Church and to
- 26 adopt a Statement of Need for the following year. In addition to the presentation of the proposed
- 27 Statement of Need, the Congregation shall be informed at such meeting of the financial status of the
- 28 Church to that date as compared with the budget for the current year.
- 29
- 30 3. One regular meeting shall be held during the month of January of each year for the purposes of:
- 31
  - 32 a. adopting the unified budget for that year;
  - 33 b. electing Elders, officers, other Members of the Church Council and such other positions as
  - 34 provided herein;
  - 35 c. receiving of written reports from all standing committees, officers and organizations of the
  - 36 Church outlining their activities during the preceding year;
  - 37 d. considering such other business as may be brought up from the floor.
- 38
- 39 4. At the January regular meeting, the Nominating Committee shall present to the Congregation a slate
- 40 of nominees consisting of one name for each elected position to be filled, provided that prior to
- 41 nomination each individual shall agree to serve if elected. One nominee for each such position may
- 42 be named by any Member of the Congregation from the floor, provided that each such nominee shall
- 43 agree to serve if elected. Each individual shall be eligible to hold only one elective office at a time.
- 44
- 45 5. Notice of all Congregational meetings, except emergency meetings as specified in paragraph 7
- 46 below, shall be given during worship and in the Church bulletin, and in the weekly Forge email or

1 other regular weekly electronic communication to Members, on two consecutive Sundays in advance  
2 of such meeting. Each notice shall include the time and place of the meeting and a brief statement of  
3 the purpose or purposes of the meeting.  
4

- 5 6. Special meetings of the Congregation may be called by the Church Council upon its own volition.  
6 Council shall call a special meeting upon receipt of a written request for such meeting signed by at  
7 least twenty-five Members.  
8
- 9 7. In case of emergency, Council may in extraordinary circumstances, by concurrence of three quarters  
10 of its Members, call an emergency Congregational meeting to be held immediately after the next  
11 Sunday services for the sole purpose of dealing with the issue or issues involved. A good faith effort  
12 shall be made to notify all Church Members of the meeting. The first order of business at such a  
13 meeting shall be to determine whether the Congregation agrees that an emergency exists. If a  
14 majority of the eligible voters present approve emergency action, the matter shall then be considered.  
15 Otherwise a special meeting with the usual notices shall be called. If more than one item is involved,  
16 the emergency status of each shall be determined separately.  
17
- 18 8. Congregational meetings shall be governed by the latest edition of Robert’s Rules of Order.  
19

20 **ARTICLE VIII - CHURCH COUNCIL**  
21

- 22 1. The general supervision and administration of the Church, except as reserved to the Congregation by  
23 Article VI, shall be entrusted to the Church Council, which shall serve as the executive body of the  
24 Church. The Council shall have eleven Members: President, Vice President, Secretary, Treasurer,  
25 Moderator of the Board of Elders, and the Chairpersons of the following six Standing Committees:  
26 Christian Education, Membership, Stewardship, Property, Finance, and Worship. The Pastor shall be  
27 an ex-officio Member and participate in all meetings of the Church Council, but shall not be entitled  
28 to vote on questions presented to the Council.  
29
- 30 2. The Council shall supervise the operation of the Standing Committees, shall decide matters of  
31 Church policy, and shall act on matters not reserved to the Congregation by Article VI. Council shall  
32 adopt or approve appropriate policies as necessary, including, but not limited to, those concerning  
33 Safe Church, Personnel Administration, and Conflicts of Interest.  
34
- 35 3. The Council shall organize itself for the coming year at its first regular meeting following the  
36 January Congregational meeting. Thereafter, regular meetings of Church Council shall be held at  
37 least once every month except during the months of July and August. Special meetings may be held  
38 at the call of the President, the Pastor, or any three Members of the Church Council.  
39
- 40 4. Six voting Members shall constitute a quorum for the transaction of business at any meeting of the  
41 Church Council. The latest edition of Robert’s Rules of Order shall govern meetings of the Church  
42 Council. All matters shall be decided by majority vote of voting Members, except matters relating  
43 to: a) the call or dismissal of a pastor; or b) a proposed amendment of this Constitution for  
44 presentation to the Congregation, which shall in each case require the approval by at least seven  
45 Members.  
46

- 1 5. The Council shall have authority to form or appoint special task groups from time to time to assist in  
2 the work of the Council, which may include individuals who are not Members of Council. The  
3 Council shall have the authority to appoint one or more assistants to the Treasurer, Financial  
4 Secretary or other office as shall be necessary or desirable to assist those elected officers in the  
5 performance of their responsibilities, subject in each case to the supervision of the elected officer.  
6
- 7 6. The objectives of Church Council shall include: i) to encourage to the greatest extent possible,  
8 diversity in participation and representation of Church Members, by age, race and gender on  
9 Council; ii) to avoid significant conflicts of interest in Church affairs; iii) to foster safe Church  
10 practices, and iv) to implement clear and equitable personnel policies affecting all Church staff.  
11

## 12 ARTICLE IX - BOARD OF ELDERS AND STANDING COMMITTEES

- 13
- 14 1. Subject to the supervision of the Council and the authority of the Congregation, the work of the  
15 Church shall be carried into effect through the following:  
16
  - 17 a. **Board of Elders.** The Board of Elders shall consist of five Elders, elected by the  
18 Congregation. The Pastor shall be an ex-officio Member of the Elders with voice but no  
19 vote. The Board of Elders shall support the Pastor(s) in the spiritual nurture and personal  
20 development of the Congregation. Each Elder so elected shall serve for a period of two  
21 years.  
22
    - 23 i. The Christian office of Elder stems from a similar institution in Judaism. In the  
24 New Testament Paul and Barnabas ordained elders for the mission Churches they  
25 established in Asia Minor. The elders trace their descent of succession from  
26 Moses' appointment of the seventy elders in the wilderness. (Numbers 11:16 ff)  
27 These elders were ordained by prayer and the laying on of hands, a sacred  
28 tradition that is observed to this present day. The elders were closely associated  
29 with the governing of the early Church as they are to this day.  
30
    - 31 ii. The Board of Elders shall:  
32
      - 33 (a) take heed to the high calling of their office and develop programs for their  
34 own and the Congregation's spiritual growth;
      - 35 (b) organize themselves annually by electing a Moderator, Vice Moderator, and  
36 Secretary of Elders from among themselves;
      - 37 (c) review annually the Membership roles, making a report to Church Council in  
38 March of each year of the status of the Membership of the Church;
      - 39 (d) welcome new Members in an appropriate fashion;
      - 40 (e) provide for pulpit supply and, when appropriate, nominate a Pastoral Search  
41 Committee for appointment by Church Council;
      - 42 (f) appoint three Members to serve on the Pastoral Relations Committee;
      - 43 (g) serve as, or select, delegates to represent the Church at local, association, and  
44 conference meetings.  
45

- 1                   b. **Christian Education Committee.** The Christian Education Committee shall develop and  
2                   conduct programs for educating Members of all ages and stages of life on matters of  
3                   Christian Faith.  
4
- 5                   c. **Membership Committee.** The Membership Committee shall develop and conduct  
6                   programs to find and welcome new Members, facilitate communications and social  
7                   interaction within the Church and on behalf of the Church in the wider community.  
8
- 9                   d. **Stewardship Committee.** The Stewardship Committee shall develop and conduct  
10                  programs for financial support and volunteer service in the mission of the Church; and  
11                  develop and coordinate ongoing programs for mission interpretation, stewardship  
12                  education, and financial development.  
13
- 14                 e. **Worship Committee.** The Worship Committee shall support the pastors in the  
15                 development and conduct of programs of worship by word and music.  
16
- 17                 f. **Finance Committee.** The Finance Committee shall oversee general financial planning,  
18                 cash management, risk management and administration, including accounts receivable,  
19                 accounts payable, investment, endowments and planned giving, budgeting and financial  
20                 reporting.  
21
- 22                 g. **Property Committee.** The Property Committee shall oversee the management,  
23                 maintenance and supervision of the physical real estate, equipment and other personal  
24                 property of the Church.  
25
- 26                 h. **Nominating Committee.** The Nominating Committee shall: conduct an ongoing search  
27                 for the talents and skills necessary to fulfill the mission of the Church, create and  
28                 maintain an ongoing database of Members and volunteers, and shall recommend  
29                 nominees for the election of Church officers and for appointments to other positions  
30                 within the Church.  
31
- 32                         i. The Nominating Committee shall submit at the October meeting a proposed slate  
33                         of nominees for election, at the next January meeting of the Congregation, for  
34                         each office and position requiring election under this Constitution. The  
35                         Committee shall encourage participation by a diverse and broadly representative  
36                         group of Members.  
37                         ii. The Nominating Committee shall consist of five Members, two Members selected  
38                         by Council and three Members elected by the Congregation at the January  
39                         meeting  
40                         iii. Members of the Nominating Committee shall serve a two year term, renewable  
41                         once.  
42
- 43                 i. **Pastoral Relations Committee.**  
44
- 45                         i. The Pastoral Relations Committee shall provide counsel and support to the  
46                         pastors, and to Members of the Church, to enhance the ministry we share together.

1 The purpose of the Pastoral Relations Committee is to support and maintain an  
2 open and healthy relationship between the Pastor(s) and the Membership of the  
3 Congregation, by serving as an advisory group to the Pastor(s) and as support for  
4 our Pastoral leadership.

- 5 ii. The Pastoral Relations Committee shall have five Members. Three shall be Elders  
6 appointed by the Board of Elders, and two shall be Members of the Church  
7 appointed by the Pastor. Members of the Pastoral Relations Committee shall serve  
8 a three year term, renewable once. The Committee shall generally conduct its  
9 business in accordance with the UCC publication "*The Pastoral Relations*  
10 *Committee*".

11  
12 **j. Personnel Committee.**

- 13  
14 i. The Personnel Committee shall provide general guidance in the management of  
15 paid administrative staff and volunteers. It shall develop and administer policies,  
16 subject to Council approval, concerning salary and benefits for all paid staff of the  
17 Church. It shall develop appropriate job descriptions for all paid staff of the  
18 Church.  
19 ii. The Personnel Committee shall consist of the President, the Moderator of the  
20 Board of Elders, the Pastor, and two Members of the Congregation at large  
21 selected by the President in consultation with the Pastor and the Moderator of the  
22 Board of Elders. Members other than the President, Moderator of the Board of  
23 Elders and the Pastor shall serve a two year term, and shall be eligible for  
24 reappointment for one additional term.  
25 iii. The Personnel Committee shall conduct performance reviews and provide salary  
26 recommendations for all paid staff of the Church, except that the Pastor shall not  
27 be involved in salary recommendations for the Pastor. The Personnel Committee  
28 shall also develop position descriptions and responsibilities of the chairpersons of  
29 the other Standing Committees, subject to the review and approval of the Church  
30 Council.

- 31  
32 2. The following Standing Committees shall be appointed and led by the chairperson of the committee:  
33 Christian Education, Membership, Stewardship, Worship, Finance and Property. Members and  
34 Friends, as defined in Article V, shall be eligible to appointment, and the size of each committee  
35 shall be at the discretion of the chairperson. Each person so appointed shall serve a two year term,  
36 renewable once.

37  
38 **ARTICLE X - OFFICERS**

- 39  
40 1. The elected Officers of the Church shall be the President, Vice President, Secretary, Financial  
41 Secretary and Treasurer, who shall be elected as specified herein. The Church Council shall have  
42 authority to appoint assistants to the Secretary and Treasurer to assist those officers in the  
43 performance of their duties.  
44  
45 2. Qualifications. To serve as an Officer of the Church, an individual shall be at least 18 years of age  
46 and shall have been a Member of the Church for at least one year.

- 1  
2 3. Term. Officers shall be elected at the January Congregational meeting in each year in which there is  
3 an officer's term expiring. Each Officer and Council Member shall be elected for a term of two  
4 years. No person shall be elected to serve as President, Vice President or as Secretary for more than  
5 two consecutive terms. There shall be no limit to the number of consecutive terms that an individual  
6 may serve as either the Financial Secretary or Treasurer.  
7
- 8 4. Vacancies. In the event of vacancy in an elected office, the Church Council shall make an interim  
9 appointment to serve in such office until the next meeting of the Congregation.  
10
- 11 5. **President.**  
12 The President shall serve as the executive officer of the Congregation, and shall preside at all  
13 meetings of the Church Council and of the Congregation. If the person selected to serve as President  
14 has not previously served as an Elder, she or he shall be so ordained. If the President is unable to  
15 function in the role of President due to absence, conflict of interest, or other disability, the Vice  
16 President shall fulfill the President's function until she or he can resume normal responsibilities.  
17
- 18 6. **Vice President.**  
19 The Vice President shall assist the President in the performance of the President's function, and shall  
20 execute such tasks and duties as the President may reasonably request from time to time. The Vice  
21 President shall perform the duties of the President in case of the absence, conflict of interest, or  
22 disability of the President.  
23
- 24 7. **Secretary.**  
25 The Secretary shall serve as the recording secretary of the Congregation and of Church Council and  
26 shall have general supervisory responsibility over the official books and records of the Church. The  
27 Secretary shall provide a quorum count at all Congregational and Council Meetings, record and  
28 maintain minutes of all such meetings, and supervise the maintenance of accurate Membership  
29 records including Births, Baptisms, Confirmations, and Marriages. When necessary, the Secretary  
30 shall attest to and seal official Church resolutions and records.  
31
- 32 8. **Financial Secretary.**  
33 The Financial Secretary shall receive all Church pledges and income, establish and maintain a  
34 schedule for weekly offering counters, keep accurate records of all pledges and income, submit  
35 weekly deposit receipts and income reports to the Pastor, Church Council President, and Treasurer,  
36 submit monthly pledge and income analysis reports to Church Council, and prepare and distribute  
37 quarterly and annual Contribution Statements to all contributors.  
38
- 39 9. **Treasurer.**  
40 a. The Treasurer shall be the official custodian of all Church funds. The Treasurer shall review and  
41 pay all Church expenses per the approved Budget, prepare and submit in a timely manner all  
42 required tax and wider-Church reports and payments per the approved Budget, and keep accurate  
43 records of all Church income and expenditures. As custodian of Church funds, the Treasurer shall be  
44 the System Administrator for any Church Management system used to track pledges, income, and  
45 expenditures, and shall establish such user access and functional controls as the Treasurer deems



1 appropriate. The Treasurer shall also maintain possession and control of all blank checks and  
2 signature stamps, if used.

3  
4 b. The Treasurer shall prepare and submit a monthly Statement of Activities report to Church  
5 Council, and an Annual Report to the Congregation. These reports shall include a statement of actual  
6 income and expenditures for the preceding month (or year), and a comparison of actual income and  
7 expenditures for the period compared to the approved Budget.

8  
9 c. The Treasurer and such others who expend Church funds shall do so only as from time to time  
10 directed by order of the Church Council, or as authorized by the Congregation in the Budget adopted  
11 at the January meeting, or as changed by the Congregation or Church Council according to rules  
12 adopted by the Congregation.

13  
14 d. The Treasurer shall be an ex-officio, non-voting Member of the Finance Committee.

### 15 ARTICLE XI - THE PASTOR(S)

- 16  
17
- 18 1. The Congregation shall elect a duly licensed and ordained minister to be the Pastor of the  
19 Congregation. Such minister shall have ordained ministerial standing in the United Church of Christ,  
20 dual standing, or ordained ministerial partner standing in accordance with the Constitution and By-  
21 Laws of the United Church of Christ and the Pennsylvania Southeast Conference of the United  
22 Church of Christ.
  - 23  
24 2. The Pastor shall serve as the teacher and spiritual leader of the Congregation, and shall have  
25 administrative responsibility, including supervision of the Church staff.
    - 26  
27 a. The Pastor(s) shall be called by the Membership at a duly convened meeting of the Congregation  
28 for an indefinite period. In order to terminate the relationship, 60 days notice shall be given by  
29 either party. Such termination shall be by action of the Church Council, and notice of such  
30 termination shall be given by the President to the Conference Minister and to the Association for  
31 appropriate action.
    - 32  
33 b. When a vacancy in the pastoral office occurs, or when an additional pastor is to be called, it shall  
34 be the responsibility of a Pastoral Search Committee, nominated by the Elders and appointed by  
35 Church Council, to seek a candidate. Such search process shall be conducted with the guidance  
36 of the Conference Minister and Conference staff.
    - 37  
38 c. Licensed Ministers may be elected by the Congregation for renewable one-year terms.
    - 39  
40 d. Commissioned Ministers may be elected by the Congregation for specialized ministry.
    - 41  
42 e. The authorization and discipline of Pastors and Licensed and Commissioned Ministers of this  
43 Church shall be accomplished in accordance with the procedures of the United Church of Christ  
44 and carried out by the duly-authorized bodies of the Association and/or Pennsylvania Southeast  
Conference.

1  
2 **ARTICLE XII – FINANCIAL ADMINISTRATION**  
3

4 1. Nothing in this Constitution shall be construed as limiting in any way the right and joy of Christian  
5 giving. The purpose of this Article is to:  
6

- 7 a. organize the Congregation’s giving and spending in line with the best possible standards of  
8 Christian stewardship so that the most effective use may be made of all giving;  
9 b. express in this way the common Christian unity and the unity of the Church in all of its  
10 Christian ministries as part of its witness for Christ; and  
11 c. support compliance with required legal and appropriate accounting practices.  
12

13 2. Definitions:  
14

- 15 a. Fiscal Year – the financial year for the Church. The Fiscal year shall be January through  
16 December, with the Church books for the previous year to be closed no later than the second  
17 Sunday in January.  
18 b. General Fund – the annual, unified and consolidated fund of unrestricted income and expense for  
19 the coming year for all persons, groups, and organizations of the Church who require income  
20 to operate, or who generate expense, or who, through their efforts, cause income or expense  
21 to accrue to the Church. Fund income, expense, and balance is accounted for and reported on  
22 the Statement of Activities. As this is an annual Fund, any end of year balance carry forward  
23 is limited, consistent with Item 9 of this Article.  
24 c. General Fund Statement of Need – a statement of General Fund projected consolidated income  
25 and expense for the coming year for all persons, groups, and organizations of the Church  
26 who request income to operate, or who plan to generate expense, or who, through their  
27 efforts, cause income or expense to accrue to the Church. This is a projection of General  
28 Fund financial sources and uses in order to solicit financial support (pledges) for the coming  
29 year. The Statement does not include Temporarily or Permanently Restricted Funds.  
30 d. General Fund Budget – a statement of General Fund budgeted, consolidated income and expense  
31 reflecting Congregation-approved income sources and uses for the coming year for all  
32 persons, groups, and organizations of the Church who receive income to operate, or who  
33 generate expenses, or who, through their efforts, cause income or expense to accrue to the  
34 Church. The Budget is the result of adjusting General Fund Statement of Need projections to  
35 align with pledged income, and is formally approved by the Congregation. It guides fiscal  
36 planning and spending for the year.  
37 e. Temporarily Restricted Funds – individual temporarily restricted funds whose uses are restricted  
38 in some way and which may or may not span multiple years. Examples include One Great  
39 Hour of Sharing (one year) and Memorials (multiple years). The income, expense, and  
40 balance for each Fund is accounted for and reported separately on the Statement of  
41 Activities.  
42 f. Permanently Restricted Funds – funds whose uses are permanently restricted in some manner.  
43 g. Statement of Activities – a financial report of i) General Fund budgeted and actual consolidated  
44 income and expense for all persons, groups, and organizations of the Church who generate  
45 income or expense, or who, through their efforts, cause income or expense to accrue to the

1 Church, and ii) each Temporarily and Permanently Restricted Funds' income, expense, and  
2 balance.

3  
4 3. Annual process for the preparation, approval, and funding of the General Fund Statement of Need:  
5

- 6 a. All persons, groups, and organizations of the Church who require income to operate, or who  
7 generate expense, or who, through their efforts, cause income or expense to accrue to the  
8 Church shall submit annual funding requirements to the Finance Committee in time for its  
9 September meeting.  
10 b. The Finance Committee shall prepare and submit a General Fund Statement of Need to the  
11 Church Council for review, modification, and approval at their October meeting.  
12 c. Church Council shall submit the Statement of Need to the Church Congregation for review,  
13 modification, and approval at a regularly scheduled Congregational Meeting in October.  
14 d. The General Fund Statement of Need shall be funded via a pledge campaign whereby Church  
15 Members and Friends will be invited to pledge an amount for the support of the Budget, such  
16 pledge to cover Congregational benevolences, Congregational current expenses, and the  
17 support of the auxiliary organizations within the scope of the Members' interest.  
18

19 4. Annual process for the preparation and approval of the General Fund Budget:  
20

- 21 a. The Finance Committee shall prepare and Church Council shall approve a General Fund  
22 Budget to balance total projected income (including pledged income) with expenses - using  
23 the Statement of Need as adopted by the Congregation in October as a guide.  
24 b. Council shall submit the General Fund Budget to the Church Congregation for review,  
25 modification, and approval at a regularly scheduled Congregational Meeting in January.  
26 c. The Congregation-approved General Fund Budget shall become the General Fund Budget for  
27 that year, and shall guide fiscal planning and spending for that year.  
28

29 5. Church Treasury  
30

- 31 a. There shall be one treasury for the entire Church and all its organizations. All persons,  
32 groups, or organizations of the Church who require income to operate, or who generate  
33 expense, or who, through their efforts, cause income or expense to accrue to the Church shall  
34 submit all income to, and pay expenses from, the Church treasury.  
35

36 6. Fiscal Reporting  
37

- 38 a. The Treasurer shall generate a Statement of Activities and, in concert with the Financial  
39 Secretary, review the monthly and year-to-date income and expense of the Church as shown  
40 on the Statement of Activities at each regular Church Council meeting, highlighting  
41 significant deviations from the approved Budget. All persons, groups, or organizations of the  
42 Church who require income to operate, or who generate expense, or who, through their  
43 efforts, cause income or expense to accrue to the Church shall keep such records as are  
44 necessary to assure that the Budget for each purpose is not exceeded, except as necessary or  
45 approved by the Church Council. Church Council shall be informed of and review all Budget  
46 variances.

