

WEST ISLE  
PRESBYTERIAN  
CHURCH

**STANDARD  
OPERATING  
PROCEDURES**

APPROVED ON MAY 15, 2016

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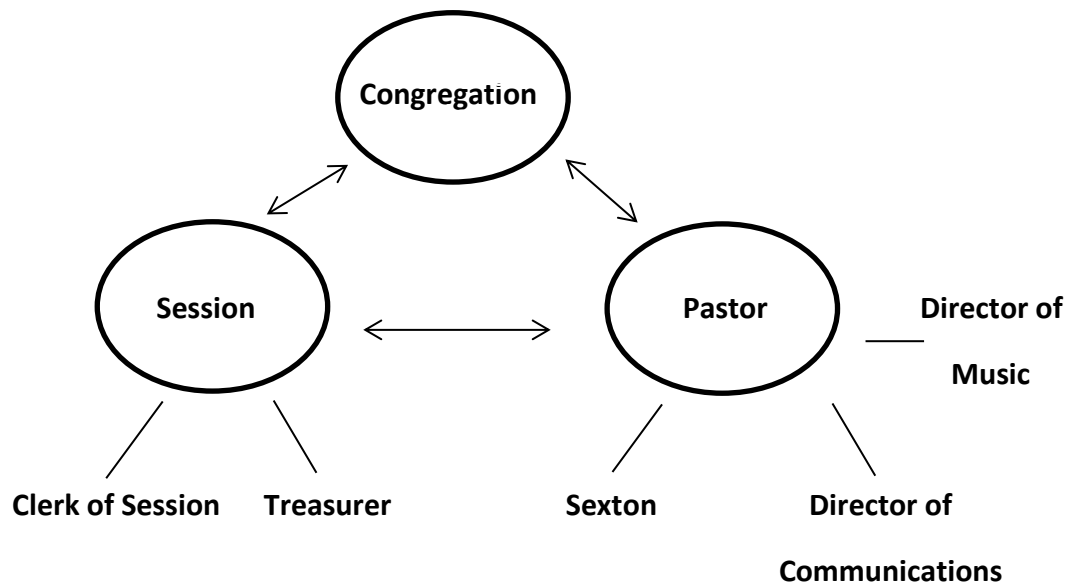
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## **PURPOSE**

The purpose of this Standard Operating Procedures (SOP) is to provide guidance for the Session and the Church Teams. It also provides the Pastor, Session and the Congregation with a common understanding of the duties, responsibilities, authorizations and procedures utilized by the West Isle Presbyterian Church (our Church).

## **ORGANIZATIONAL STRUCTURE**



The double-ended arrows indicate lines of communication between the Congregation, the Pastor and the Session. Plain lines indicate supervisory responsibilities from the Session to the Clerk of Session and the Treasurer; and from the Pastor to the Sexton, the Director of Music and the Director of Communications.

## **WORSHIP SERVICES AND OFFICE HOURS**

Choir practice begins at 9:00 AM and ends at 9:30 AM.

Adult Sunday School begins at 9:30 AM and ends at 10:15 AM.

Worship Services are conducted on Sunday beginning at 10:30 AM.

Pastor Hours are 10:30 AM to 4:30 PM, Monday through Thursday.

## **DUTIES AND RESPONSIBILITIES**

Pastor – Is called to accept responsibility for the administration of our Church. Plans and conducts the services of worship. Provides theological leadership to the congregation and furnishes pastoral care as needed. Acts as the presiding officer and moderator for the Session. Assigns Elders to Church Teams. Appoints Ad Hoc Committees (called Special Teams) as necessary. For worship service, is responsible to: select Scripture; prepare and deliver the sermon; prepare and offer prayers; select/approve music and hymns. Qualifications and ordination requirements for pastors is found in Chapter Two, ECO Polity and Discipline.

Session Elders – Are responsible for the primary leadership and oversight of the Church. They shepherd, oversee, lead and care for our Church. There are seven elders elected by the congregation. The term of office is three years, with two members stepping down annually, and replaced by two new members. Every third year, three members will step down and be replaced by three new members. Qualifications and ordination requirements for elders is found in Chapter Two, ECO Polity and Discipline.

Clerk of Session – Under the direction of the Session, the Clerk of Session is responsible for recording the Minutes for Session meetings and Congregational meetings. Responsible for correspondence between our Church, the Councils of The Covenant Order of Evangelical Presbyterians (ECO) and other ECO churches. Additionally, the Clerk of Session may record appropriate Church business, including new members, baptisms, marriages and deaths. The Clerk of Session is an ordained Elder, but must be appointed annually by the Session.

Director of Music – Under the direction of the Pastor, the Director of Music selects and plans music for Sunday services in coordination with the Pastor and Worship Team. Participates in the creative planning of special services with the Pastor. Recruits and shepherds choir members. Directs the choir and provides musical accompaniment. Participates in the life and ministry of the church.

Treasurer – Under the direction of the Session, the Treasurer serves as financial officer of the church. Is responsible for payment of all bills, invoices, and charges. Performs or oversees all of the financial recordkeeping functions. Prepares monthly financial reports for the Session and provides appropriate financial information to the congregation. Files all of the required federal, state, and local tax forms. Monitors the cash position of the Church and invests available funds in accordance with appropriate investment policies as approved by the Session. May or may not be an ordained Elder. Assists in the preparation of the annual church budget.

Sexton – Under the direction of the Pastor, the Sexton is responsible for general repairs and maintenance of the Church building and grounds. Ensures building and grounds are properly prepared for all Church activities and events. Other duties include: Supervise/monitor the

mowing and lawn care contract, coordinate those work projects that include volunteers, provide janitorial services or supervise janitorial services contract, maintain an adequate inventory of all necessary cleaning and maintenance supplies (this also includes supplies for the kitchen) and purchase when necessary.

Director of Communications – Under the direction of the Pastor, the Director of Communications creates and distributes the monthly newsletter (email and print versions); creates and distributes weekly “Weekend Events” reminder (email only); creates marketing materials as needed (Easter, VBS, Christmas, etc.); sends press releases to local media (e.g. special events); updates and prints church directory (duration TBD). All third-party advertisements will be approved by the Session.

### **CHURCH TEAMS AND SPECIAL TEAMS**

General – Church Teams are people working together for the benefit of the Church. The Team Leader must be a member of the Session and is appointed by the Session. Other members of this team are recommended by the Team Leader and approved by the Session. The Church Teams are: Worship, Ministry, Discipleship, Evangelism, Fellowship and Strategic Planning.

Worship Team – Responsible, in coordination with the Pastor, for providing support for all worship events including Sunday services, Communion, Baptisms, Easter services, Christmastime services, and also for Weddings and Funerals. This will include altar decorations and flowers for regular and special services and preparation of bread and juice for Communion. For Sunday morning services, a Worship Special Team, in coordination with the Pastor and Director of Music will provide for music selection and special enhancements including audio, video and worship guides. Provides input to the Strategic Plan.

Ministry Team – This team is responsible to provide opportunities for members of the congregation to inspire and help their fellow members, friends, family and for our community. Responsible for planning and coordinating ministry events (such as collection of food and clothing) that support the mission of our Church. Responsible for providing member ministry which includes meals and visitations for those affected by bereavement, illness or hospitalization; and transportation for the elderly and disabled. Responsible for communicating the Praises and Prayer Requests to the church. Provides input to the Strategic Plan.

Discipleship Team – Responsible for coordinating all Christian adult and children education activities, as needed. Includes Adult and Children’s Sunday school. Approves all curriculums, procurement of materials and schedules. Responsible for developing an assimilation program for visitors and new members. Responsible for developing a means of Recognition of members and friends of West Isle. Provides input to the Strategic Plan.

Evangelism Team – Responsible to develop, coordinate and create awareness of outreach programs for our local and global community that supports the mission of our Church. Local examples include invitational programs, concerts and lecture series, and participating with ECO Affinity Groups. Responsible for mission development and support of community outreach programs such as Upwards Hope, St. Vincent’s Home, Seaman’s Center, the Barnabas Program and traveler’s bags. Global examples include building awareness for mission opportunities (such as mission trip opportunities and summer mission programs). Provides input to the Strategic Plan.

Fellowship Team - Responsible for providing opportunities for congregation participation in events and activities that promotes Christian friendship, camaraderie and affability within our Church. Activities would include coordination for setup and cleanup of monthly brunches, monthly birthday cakes, and after-worship coffee and snacks. Provides input to the Strategic Plan.

Strategic Planning Team – Responsible for publishing the Church Strategic Plan no later than 1 July and presenting it to the Session for approval. The Strategic Plan will be in effect for three consecutive fiscal years and will be reviewed annually no later than 1 September. The Strategic Plan will include a Mission Statement, a Vision Statement, Core Values, Important Definitions, Church Goals and Supporting Objectives.

Special Teams are appointed by the Session and are formed on an ad hoc basis. The Special Team Leader may or may not be a member of the Session, but must be a member of the Congregation. Special Teams are dissolved after the completion of their assigned task.

**FISCAL POLICY**

Fiscal Year – The Fiscal Year (FY) for the Church is 1 January – 31 December.

Accounting Method – The Treasurer will maintain financial records using Generally Accepted Accounting Principles (GAAP).

Chart of Accounts – Financial documents will use the following accounts:

<u>Account Series</u>	<u>Church Activity</u>
4000	Income
5000	Expense
6010	Worship Unit
6500	Building and Grounds

7500	Christian Education
8000	Ministry Unit
9000	Christian Witness
9500	Other Costs

Financial Statements – The Treasurer will publish and submit financial reports to the Session at each monthly meeting; and an end of year financial report to the Congregation during the annual meeting. The reports will consist of (1) Profit and Loss Statement and (2) Balance Sheet.

Annual Budget Process – The annual budget is prepared by a Special Team appointed by the Session that works directly with the Treasurer. The budget will be prepared using Zero Based Budgeting. Each Session Elder and the Pastor is responsible to provide input into the development of the annual budget. Objectives identified in the Strategic Plan will be considered during this process. Discussions regarding projects and objectives that require budgeting can take place at any time throughout the FY. However, the Session must prioritize and decide which projects will be funded no later than 1 November. Any projects presented after that date will have to be considered the following fiscal year.

**USE OF CHURCH FACILITIES BY OUTSIDE GROUPS**

All bookings are made with the Pastor and approved by the Session except for weddings, funerals and baptisms.

The mission, work and programs of the Church shall always take precedence over use of the facilities by others. The Church is not available for use by any individual or group for their profit-making events or purposes. The Session may approve the regular use of the facilities by non-profit human service groups, (e.g. Alcoholics Anonymous, Boy Scouts of America) as long as it does not conflict with the Church’s activities. A key may be provided to the group. A donation of a minimum of \$25/two hours of usage will be requested to cover costs of maintenance and utilities.

The Church is available for wedding and funeral services. There is no charge for funerals. For weddings, a non-refundable fee to cover maintenance and utilities costs as follows: (a) Church members \$200; (b) Non-members \$400. For more information, refer to our Church Wedding Policy.

Any user should provide any disposable food service products they may need. Users are responsible for any damage to Church property and are responsible for reporting such damage



to the Church. Users are required to return furniture as they found it and to clean up, or pay an additional fee of \$200. Alcohol consumption is not allowed on Church grounds.

The kitchen area and fellowship hall can be used as a polling area for political elections, subject to Session approval.

## **Annex A      Communion**

Communion is served on the first Sunday of every month, on Maundy Thursday and on Christmas Eve. The Worship Team will arrange for four Elders (past and present) to serve the congregation for each Communion service. These Elders will be responsible for setting the table and preparing the elements for Communion, as well as cleaning up after the service. The Worship Team leader is responsible for purchasing the elements for Communion. At the pastor's discretion, homebound communion can be served.

## **Annex B      Baptism**

Baptisms are to be arranged with the Pastor and will include counseling and instructions for the candidate or the candidate's parents.

## **Annex C      Eastertime Services**

Easter Sunday is the first Sunday after the full moon that occurs on or soonest after the Spring Equinox (March 21).

### Maundy Thursday

Foot Washing – Session will designate the charity/mission to receive donated shoes prior to Lent. Prior to Ash Wednesday(beginning of Lent) publish in Newsletter and Worship bulletins throughout Lent the opportunity to donate new and gently used shoes for adults, adolescents and children to be dedicated at the Foot Washing service on Maundy Service.

Announce the opportunity to donate shoes and the Foot Washing service prior to the Communion on Maundy Thursday using scripture for foundation and education each Sunday in Lent worship services.

On Maundy Thursday 45 minutes prior to the Communion Service those participating will be seated on the front rows in front of the choir loft.

Open with prayer, scripture and explanation of foot washing process using individual clothes and towels provided by the church (currently stored in a labelled plastic container in the large store room). Used linens are to be deposited in a plastic bag inside a waste basket. Provided antibiotic hand wash to be used after. Encourage participants to wash a foot of the preceding individual praying for them as lead by the Holy Spirit, dry, assist with replacement of foot wear and assist them down from the chair in the second row of the choir loft (the chairs on the floor row should be moved leaving 2 (two) facing the second row for the washer to be seated in front of the washee. The washer will move up to the second row seat to become the washee. The

coordinator will wash the last washee(s). Close with prayer dedicating donated shoes and being served and serving others as commanded by Jesus.

Prior to communion, remove water, unused linens and soiled linens. Ask for assistance prior to service. Coordinator or designee will take all linens to be laundered with detergent and bleach, dry thoroughly before packing in labelled plastic container and storing in large store room.

Coordinator or designee will take all donated shoes to the charity designated by Session for that year.

Eleven Bible verses relevant to foot washing: Genesis 18:4, Genesis 19:2, Judges 19:21, 1 Samuel 25:41, Luke 7:44, John 13:3-5, John 13:14, Matthew 20:26-27, Mark 10: 44-45, Luke 22:26-27, and 1 Timothy 5:10.

Communion – The Sexton will arrange for 2 long tables and 12 chairs (6 per side) to be set up at the front of the church (see photo below). The table will be set by the worship team. White sheets for the table coverings, candle holders, and the name cards for the 12 disciples are stored in the brunch storage closet. The worship team leader will check on the availability of candles ahead of time. The regular Communion table will be set to the side to hold the Communion elements used for the service. The service itself is arranged by the Pastor, who will decide which type of elements will be used.



### Easter Sunday

Early service – the Church celebrates early service inside or outside the sanctuary and activities begin at approximately 7:00 AM. Following an opening prayer, members and guests sing their

praises to the Risen Savior. The service is led by the Pastor and the Director of Music. Opening hymns are pre-selected, but all participants are encouraged to submit their own favorites to be sung by everyone throughout the service.

Main service - the Church is traditionally filled to maximum capacity during this service. Additional seating must be added where possible in the Sanctuary and should be completed on Saturday. The Sexton is responsible for this activity but that person will require a three or four person detail to assist in the preparation.

Parking is a challenge. The Session will appoint a Traffic Coordinator and at least two Assistants to help people get parked in a manner that is efficient for the Easter Service. Safety is paramount – the job of the Coordinator and Assistants is to help our members and guests get their cars parked – not to direct traffic on Stewart Road.

Seating is a challenge. For Easter Sunday service, there will be three to four Ushers assigned to assist members and guests find a seat. These Ushers are in addition to the two Greeters assigned at the front door of the sanctuary.

Two of the Ushers will assist the Greeters during Tithes and Offerings collection. Four collection plates will be utilized during this activity, with two Greeters working the inside aisle and two Ushers working the perimeter aisles. Only the Greeters are required to approach the altar and present the Tithes and Offerings.

Children's activities – children aged 10 and below are encouraged to gather in the Fellowship annex and Nursery as soon as they arrive with their families. Infants and toddlers are cared for and supervised in the Nursery while the older children participate in meaningful activities that are pre-arranged and set up in the Fellowship annex. These two activities can involve a large group (30-40) of children. Experience with past Easter services indicate at least two (2) monitors are required in the Nursery and four (4) monitors are required in the Fellowship annex.

Easter Egg Hunt – At least two (2) volunteers are required to distribute the Easter eggs outside of the building and on Church grounds prior to the service beginning. The Easter Egg Hunt occurs at the end of the Main Service. All control of the children reverts to their parents and/or guardians at this time.

#### **Annex D      Christmastime Services**

There will be a Christmas Eve service coordinated by the Pastor and the Director of Music. Christmas caroling is a ministry to church members that cannot attend our services and to our

community (nursing homes, public venues and individuals). This will be done following the two Sunday morning services prior to Christmas.

Carols by Candlelight is an outreach to our community and will be held on the Sunday evening prior to Christmas. This is a service of singing, special music and Christmas devotions.

### **Annex E      Monthly Brunch**

Preparation and setup for the brunch should be completed prior to the worship service or the Saturday before. Setup includes:

- Table and chairs

- Coverings for the serving tables and the dining tables

- Plates, napkins, plastic eating utensils (located in the pantry)

- Salt and pepper shakers (located in cupboard right of the stove)

- Serving utensils – spoons and forks

- Preparation of coffee, water and iced tea (make 3 gallons)

- Purchase ice for cold drinks (10 pounds or more; there may be leftover ice in freezer)

Cleanup includes:

- Clearing the tables

- Removing coverings for serving and dining tables

- Putting away any leftover plates, plastic ware or napkins

- Cleaning up the coffee and tea containers

- Clean the kitchen

Helpful hints:

- When making tea, pour the first gallon of water in, then add the instant tea, then add the remaining water. Do not inhale as you pour in the dry tea.

- Make tea and coffee day before, plug in coffee Sunday morning.

- There is an ice chest in storage closet (for keeping ice cold)

- Turn oven on low on Sunday morning to keep casseroles warm.

Arrive a little early to receive food (there will others who will help)

#### **Annex F Request for Assistance**

Requests for Assistance from church members should be directed to the Pastor. By his discretion, monies in the Barnabas Fund can be distributed to meet the stated need(s).

Requests for Assistance from others (outside the church) should be directed to the Ministry Team Leader. Assistance will be provided, if possible, through volunteer efforts of church members, or with the approval of the Pastor, from the Barnabas Fund. A church member needs to be identified as the single point of contact for all communication with the requesting party.

If on-going needs are encountered, the Ministry Team will provide information for finding help through local social services.

#### **Annex G Funeral Support**

The first step is get a contact name and phone number for the family.

Find out the following:

For the Reception –

Full meal?

Finger foods?

Estimated number of family, church members and friends attending the service

Recruit two people to split the directory in order to make food assignments

Make a list – who brings and how much

Give copy to family member

Keep another copy to record things donated

Table for photos and memorabilia? Tablecloth?

Does the family have a guest book?

Seating for service

Number of pews required (one side or both). The Pastor will know

Kleenex on family pews (stored in pantry)

## Setup for Brunch

Use fabric tablecloths in pantry for the food service tables

Use plastic tablecloths for the dining table in the fellowship hall

Use the table by the door for the guest book

Have someone arrive 1 ½ hours before the service to receive food and flowers

## **Annex H      Manse Service and Repairs**

Manse service and repair should be communicated to the Session and the Sexton. Routine services will be contracted with service providers or provided by church members. Major repairs or requirements need to be brought to the attention of the Session.

## **Annex I      Congregational Meetings**

An annual meeting of the congregational members shall be held during the first calendar quarter of each year at the time and place as determined by the session, for the purpose of (A) receiving and reviewing the Church budget prepared and formulated by the session for such calendar year, (B) approving the senior pastor's salary, benefits and other compensation for such calendar year, and (C) approving other Church employee salary, benefits and other compensation (if any), for such calendar year, and for the transaction of such other business as may come before the meeting.

Further, an annual meeting of the congregational members shall be held during the last calendar quarter of each year at the time and place as determined by the session, for the purpose of electing elders, and for the transaction of such other business as may come before the meeting. A special meeting of the congregational members, for any purpose or purposes, may be called by the session and shall be called by the session upon the written request of congregational members having at least twenty percent (20%) of the votes entitled to be cast at such meetings.

Notice of Meetings - Except as otherwise prescribed by statute, notice and announcement of each meeting of the congregational members stating the place, date and time of the meeting, and, in the case of a special meeting, the purpose or purposes for which the meeting is called, shall be given in each prior worship service held in the week of such meeting and in the week prior to such meeting (with each week beginning on a Sunday). Additionally, except as otherwise prescribed by statute, written notice of such meeting may be provided by US mail, personal delivery, facsimile transmission, email, or other electronic means.

Participation in Meetings - Any or all congregational members may participate in any meeting through the use of any means of communication as determined by session for such meetings by which all persons participating in the meeting may hear each other during the meeting, and all such participation shall qualify for purposes of establishing a quorum.

Approval of Actions - Except as otherwise provided for in the WIPC Constitution and Bylaws, thirty percent (30%) of the voting members shall constitute a quorum of the members for action on a matter, and action is approved if the applicable quorum for such matter exists and if the votes cast in favor of the action exceed the votes cast in opposition to the action.

Other - The session is not required to prepare a members' list in connection with any meeting of the members, and no member shall be entitled to vote by proxy.

## **Annex J      Internal Audit**

Audit – Internal audits will be conducted annually. An Audit Special Team will be appointed by the Session. The audit will be completed no later than the end of the 1st Quarter (30 March) following the FY that is audited.

Conducting an Internal Audit will serve specifically in lieu of an audit from a professional accounting firm. The decision to proceed with an internal audit was based upon the costs of a professional audit and the relatively small amount of annual revenue and expenditures of the church. Further, the decision reflects the Session's recognition of the judgment and integrity of the Church Treasurer.

The Internal Audit will include examination of expenditures made by the Treasurer during the Audit year which do not include recurring or fixed payments such as salaries, mortgage payments or fixed expenses. Sufficient documentation for fixed payments should be available readily and the annual amounts would be found in the approved budget for the year.

Similarly, the Audit Group will examine deposits to bank accounts to ensure that deposits made are equal to the total of the amounts shown on summary sheets prepared by members who are in charge of counting money. In-kind donations will be examined to see that any such contributions are properly accounted for in accordance with GAAP guidelines.

Non-recurring expenses will be examined by reviewing randomly selected samples to ensure that payments made match invoices or equal requests for payment and that payments made represent proper payments from church funds. Any questions should be resolved by the Audit Group working with the Treasurer.



Upon conclusion of the Internal Audit for the year, the Audit Group will prepare for the Session a written statement of its findings plus any recommendations. The report and any recommendations will be made a part of the permanent records of the Session.

#### **Annex K      Staff Evaluations**

Prior to 1 November, all staff members and the Pastor should receive a performance evaluation. The entire Session will be responsible for the Pastor's evaluation. The Session, in recognition that a method for regular evaluation of Church Staff is necessary and would be beneficial for all parties, has developed these procedures in order to meet the need for such evaluations. Procedures contained in this Annex should be general enough to meet the ordinary needs for evaluation and feedback and specific enough to ensure feedback in all cases. Notwithstanding that, the Session is always empowered under existing authorities to take such supplemental actions as it deems necessary even if those actions do not correspond to the suggested time frames in this Annex.

The purpose of Staff Evaluation is to offer feedback to staff on such issues as might be necessary and to receive input from staff on performance, problems and changes or improvements suggested. All parties to Staff Evaluation will be given opportunities to share thoughts and opinions openly and without apprehension for the benefit of the Church and the individual staff member.

Staff evaluations will be conducted by an Evaluation Panel including the staff member's immediate supervisor and appointed representative(s) of the Session. These evaluations will be conducted annually at dates agreeable to the staff member and the Session. Evaluations will be conducted for only one member at a time. Sufficient advance notice will be provided to ensure that each party will be able to prepare for the evaluation.

Evaluation panel representatives of the Session shall be composed of at least two current and active members of the Session as appointed by the Session as a part of its regular business. Panel members will commit to conducting evaluation sessions in open and positive manners, always being willing to listen, share and work to understand feedback and suggestions from the staff member. Similarly, panel members will present openly any comments and suggestions they might have for the staff member being evaluated.

After Staff Evaluations, the panel members shall prepare a written report to the Session for consideration. Positive evaluation results will be briefly reported as such. Evaluations which contain issues which the panel feels require Session attention shall be reported in writing for consideration. Having reported to the Session, the actions of the Evaluation Panel for the evaluation period are completed.

## **Annex L      Strategic Planning**

Strategic planning is a process that addresses such concepts as the church's identity (core values), direction (mission and vision statements), and the means to accomplish its direction (strategic planning and action plans). The purpose of this annex is to set out principles and actions which ensure that the church acts in ways which preserve its capital assets while carrying out its missions internally and externally.

Strategic planning will include guidance to the Session on evaluating potential capital expenditures and their effects on revenue and financial viability and how to make good decisions on such proposals. Additionally, the strategic planning model covers the necessity for sustaining church revenue through growth and sustaining of church membership levels. Because the model is unique to West Isle Presbyterian Church and the demographic facts of the area in which it is located, membership level retention will be focused on what the church can provide to members and prospective members.

The Session has the responsibility for expenditures by the church and the effects of spending on the financial health of the church. Like any other business, church spending is divided basically into recurring expenses and one-time expenses, including major expenditures known as capital expenses. Given the potential adverse effects on revenue and financial viability from special expenditures made by the church, it is critical that the church develop guidelines to assist future Sessions in making such decisions.

One idea which any Session must deal with is the false idea of "spending money because an item is in the budget". That is always a false idea.

Budgets contain no money; bank accounts contain money. Therefore, special, capital and other non-recurring expenses must be evaluated before they are entered into by the Session to ensure that either: (a) there is cash on hand to cover the expenditure which is not needed for recurring expenses, or (b) the congregation has agreed to fund a particular expenditure through pledges or additional contributions, or (c) the Session decides as a body to authorize a special expense on its own with the sincere belief that such a decision will be prudent for the Church, or (d) the event or activity can remain as part of the strategic plan (unfunded project) until such time as funds are deemed available by the Session.

At a minimum, Sessions should set annually a total dollar threshold for non-recurring expenses which it believes would be prudent to authorize without congregational involvement. It is important that the amount represent a total amount for the year and that the figure should be developed in conjunction with the Church Treasurer. The Treasurer will provide recommendations based on revenue for the past year with adjustments as necessary for increases in recurring expenses, member deaths and other probable decrease in contributions.

Should a potential non-recurring expenditure be proposed, then the Session must examine the effects of the expense not only on the total proposed expenses of the Church for the year but also the impact of the expenditure on bank accounts and other church expenses for the year.

Finally, the Session ought to review by means of the monthly Treasurer's report the practice of examining Budget Execution in actual versus planned expenditures. Through Budget Execution, the Strategic Planning process will allow the Session to see if expenses fall within the anticipated spending pattern for the year or if adjustments should be made in spending plans for the year.

In conclusion, strategic planning for the Church will assist Session members in wisely carrying out its financial and spending responsibilities by identifying the effects of extraordinary spending decisions on the financial health of the Church before such decisions are made. Further, strategic planning will help guide the members of the Session in identifying when the Congregation should or must be brought into the decision-making process. An example would be purchase of a manse in lieu of providing housing allowance expenses.