

Parish Committee Minutes

First Parish Unitarian Universalist of Arlington

September 11, 2018

NOTE: These minutes have been approved by the Parish Committee. MS Word does not seem to be able to remove the draft watermark, but they have been approved.

Present: Steve McMullin (Chair), Marie Meteer (Vice Chair), Lori Kenschaft (Clerk), David Klingsberg (Treasurer), Tom Estabrook (Parish Committee Member), Julius Pereli (Parish Committee Member), Jeff Roberts (Parish Committee Member), Marta Flanagan (Minister), Tina Schultz (Director of Religious Education), Mike Birenbach (Chair, Property Committee), Alan Linov (Co-chair, Second Minister Task Force), Kayden (age 7 weeks)

(1) Consent agenda. *The members of the Parish Committee voted 8-0-0* to accept the consent agenda, which consists of the August 28 minutes and Minister's Report (Appendix A).

(2) Financial Documents. David reported that the June 30, 2018, financial documents are still somewhat a work in progress, but he doesn't expect them to change significantly. First Parish had a net operating surplus of approximately \$11K in FY 2018.

David reported that First Parish's savings account at Cambridge Savings Bank is now interest bearing, which means we can expect \$1-2K of interest a year.

David reported that getting a line of credit of more than \$50K would require annual audited financial statements (as it did when we used a line of credit to help manage the meetinghouse renovations) and other documents, plus a \$75 fee. A line of credit of less than \$50K would probably require less paperwork, but not necessarily. David will not further pursue a line of credit unless the Parish Committee discusses it and makes a collective decision to move forward.

(3) Property Committee. Mike Birenbach started by reminding us of Karl Popper's paradox: To maintain a tolerant society, a society must be intolerant of intolerance.

Mike shared a report on what the Property Committee has done in the last year, its larger-scale plans for the coming years, and some projects that might be wrapped into a capital campaign (Appendix B). He also shared some other highlights:

- 28 people came to the clean-it/fix-it day last spring, and 8 people to the one before In-Gathering.
- The Property Committee could use 2-3 more members, preferably local and able to show up quickly if needed.

- The boiler turned itself on reliably for two months at the end of the last heating season, and the Property Committee believes it is finally fixed.
- The Property Committee plans to install a heating zone and control system in the new glassed-in foyer, as the heat there is now always on during the heating season. This should cost just a few hundred dollars, and may well pay for itself.
- All but one of the crabapple trees along Massachusetts Avenue is 80-90% dead. The Property Committee plans to inform the congregation that they are removing the dead crabapples (and pruning that one) and then do so. It plans to offer the congregation 3-4 options for what to do after that to choose from.
- Installing a/c in the entire building would cost about \$120K and is a candidate for the capital campaign.
- The flat roof was replaced in 2008 and is rated to last 20 years. It has been leaking in a variety of places, especially since people walked on it and stored materials on it during the meetinghouse renovations. Last year it needed repairs roughly monthly, but it doesn't appear to be leaking at the moment. Leaks cause damage to interior ceilings, and Mike noted that a leak into a lighting fixture could cause a short or even a fire. The Property Committee has been assuming the flat roof would be replaced as part of the next capital campaign (in five or so years), and that repairs would continue to be made as needed between now and then.

We discussed whether it is a higher priority to replace the flat roof or to continue with the plan to paint the top 2/3 of the clock spire (which has some missing paint patches, but is made of galvanized steel and not rusting). Each of these projects would cost approximately \$35K, give or take. The Property Committee is responsible for determining property-related priorities, and it will continue this discussion about priorities.

The Parish Committee thanked Mike for his excellent leadership and, through him, the rest of the Property Committee for making our building and grounds look so much better than they used to. We are grateful!

(4) Capital Campaign. Steve noted that the capital campaign may be put off by a few years if First Parish hires a second minister, as it is difficult to get people to increase their pledges while also contributing to a capital campaign. Other than replacing the flat roof, we do not see urgent maintenance-related needs for a capital campaign.

Marta noted that the last meetinghouse renovation did not include other desired projects, such as installing a/c in the entire building and making it possible to use the vestry without people walking through. Capital campaign discussions, she said, focus attention on the valuable question, "What is our vision of how to be church better?"

Steve pointed to the recent UU *World* article on the Follen Church, which did a capital campaign

that shared 10% of the proceeds with the UU Urban Ministry.

(5) Congregational Vote on a Second Minister. Alan Linov recommended that the Parish Committee ask the congregation to vote on whether to move forward on hiring a second minister.

The members of the Parish Committee voted 7-0-0 to have a congregational meeting on Sunday, January 6.

(6) Charter. *The members of the Parish Committee voted 7-0-1* to schedule the June retreat on Friday, June 7.

The members of the Parish Committee voted 8-0-0 to approve the charter (Appendix C).

(7) Sound System. The sound system is often having problems with feedback, but it is not clear how much that is a problem with the system and how much a problem with how it is being used. Marta reported that the Worship Associates realized a few days ago that the volume had been turned up high, and it has now been turned down. The ideal solution would be an a/v group within the congregation. Lori reported that Paul Franzosa recommends getting someone in to tune the microphones with the rest of the system, and to have a professional run the system during worship services, which he thinks would cost just a few thousand dollars a year.

Julius will talk with Paul Franzosa and Mary-Beth Landy and ask them to figure out next steps.

(8) State of the Church. Marta shared an extraordinarily long list of activities that she and other staff and lay leaders are juggling, including multiple staff transitions (all fine or good, but still time consuming). 364 people came to In-Gathering – more than in the last four years. A lot is going on!

The meeting adjourned at 8:55 p.m.

Minutes submitted by Lori Kenschaft, Clerk
Approved by the Parish Committee October 9, 2018

Upcoming hosts: October 9 Lori, November 13 Maggie, December 11 Julius, January 8 Marie, February 12 Jeff, March 12 Sara, March 26 David, April 9 Steve, April 23 Julius, May 14 Maggie, June 11 Tom

Appendix A

Minister's Report

September 7, 2018

First Parish in Arlington MA

Rev. Marta Morris Flanagan

The new program year is beginning! Though I am on study leave the month of August, these last few weeks I, along with other staff and volunteers, have been attending to numerous aspects of congregational life. Note the new and improved memorial garden in all its glory! Note too the hard work on the kitchen that has been unfolding all summer! These are all signs of commitment and activity in our community.

Amidst it all are several staffing transitions.

Senior Staffing Developments

The work of the Parish Committee's second minister task force has been remarkable. The Parish Committee held a special meeting the last week of August to approve a two-year plan for a second minister. Phase 1 of this approach begins now and runs through the calendar year with education and fundraising. If the congregation provides funding and input, we will move into a second phase which will include the creation of a search committee. Alan Linov and Lori Kenschaft have agreed to co-chair this first phase. Other members of the committee are being recruited. As of this writing they include Sara Galantowicz, Tom Estabrook, and Bonnie Zimmer.

Office Staffing

In August Nancy Keeler, our half time Office Assistant gave her notice. The Parish Committee at its August meeting decided to adjust the distribution of office responsibilities by securing a contract with a bookkeeper and reducing the office assistant position to quarter time. This change would mean an additional \$7,000 which ParCom voted to take from the senior staffing position fund which was budgeted for \$26,000.

I note that Joan Dyer, Office Administrator has reached out to Steve McMullin, ParCom Chair, David Dreyfuss, Finance Committee Chair and David Kingsburg, Treasurer asking for their input in the bookkeeper position. She has also been in conversation with Lauren Melton, Chair of the Human Resources Committee.

Music Staffing

With the resignation of Brendon Shapiro as keyboardist in June, Ken Seitz our Music Director Emeritus will be stepping in as keyboardist. The Music Committee and Jonathan Brennan, Music Director, have begun the work of finding a new keyboardist. We hope welcome a new person by the end of October.

Religious Education

Rev. Aisha Ansano has begun as our new Youth Program Coordinator. Tina Schultz, Director of Religious Education, has been supporting Aisha's transition. Meredith Jamison will be staying with us as RE Assistant, but the scope of her work will fall under field education at Harvard Divinity School where she is studying.

Intern Minsiter

We are also looking to hire a full time ministerial intern to start in August 2019. The Second Minsiter working group is recruiting people for an intern committee. I will be working with them to post and select an intern before the end of the calendar year. It is an ambitious schedule!

Sabbatical Minister

Last spring ParCom and the program staff recommended that my sabbatical be scheduled for January through March or April 2019. I have met and spoken with several possible sabbatical ministers. I am happy to report that with ParCom Exec's blessing I am during negotiating with an outstanding possibility.

I am grateful for your support and encouragement to take some time before major changes take place in the senior staffing here at First Parish.

In closing I note that I and the other program staff (Tina, Jonathan and Joan) are all involved in staffing transitions. Managing these is a challenge. However, the outgoing staff all left happily. (We miss them!) These transitions point to the vitality and commitment of the congregation.

Thank you for your support!

Let us all bask in the returning of our rich community with Sunday's Ingathering worship service!

Marta

A summary of some of the Pastoral and Worship Activities of the summer follows this report.

Pastoral Care

The most frequent pastoral issue of our congregation remains the death of a parent. In the last two months, four members have marked the death of parents.

Dolores A. Kirby, Mother of Michaela Kirby, died July 5th

Dolly Matson, mother of Jack Matson, died July 25

Marilyn Jean Jablonski, Mother of Carolyn Hodges, died August 3rd

Lois Greene, mother of Sherry Greene, died August 21

This fall the lay ministers will host a gathering for those who have lost parents and would like to share their experience.

Death is not the only rite of passage we mark. I have the welcome task of marrying couples as well. With the help of Sara DiLong, my executive assistant, this summer I revised the wedding booklet which is used by wedding couples to create their ceremony. This will make work with wedding couples easier.

Worship

There were 12 summer services led by lay members of the First Parish. attendance ranged from 55-99 and averaged 64. This is a tad lower than the last two years. Attendance last summer (2017) ranged from 50-115 and averaged was 76. The summer before that (2016) ranged from 46-100 and averaged 75

June 17: Sarah Hyde (99)
Title: Awkwardness
Pamela Powell, WA

June 24: Sue Sheffler (75)
Title: Summer Solstice Celebration
Dawn Albright, WA

July 1: Lori Kenschaft (62)
Title: Loyalty: The Virtue and the Sin
Pamela Powell, WA

July 8: Woody Kay (72)
Title: Keep the Faith, America!
Mary Beth Landy, WA

July 15: Jitendra Singh & Ellen Faran (66)
Title: Caring It Forward
Dawn Albright, WA

July 22: Rowan Wheeler (61)
Title: Fantasy and Faith
Dawn Albright, WA

July 29: Cathy Modica (76)
Title: Time Out
Jitendra Singh, WA

August 5: Jean Renard Ward (N/A)
Title: Tribalism
Mary Beth Landy, WA

August 12: Kathy Kemp (55)
Title: Accepting Help
Jitendra Singh, WA

August 19: Aaron Kitzmiller (81)
Title: Somewheres and Anywheres
Jitendra Singh, WA

August 26: Proust Reading Group (71)
Title: Proust: In Search of Lost Time
Mary Beth Landy, WA

Sept 2: Kathleen Hennessey (55)
Title: Labor Day
Pamela Powell, WA

Appendix B

Property Committee Works 2018

Last Year

- East driveway: repaved and expanded, with drainage in mind
- Parrish House:
 - Gutters Fixed
 - Painted
 - Final 26 windows installed
 - Safety viewer windows installed in interior doors
 - Fixed bad installation of bathroom doors
- Maintenance:
 - Boiler - lots of lights - green room toilet and womens room sink leaks - May room A/C (again) - ventilation filters - lawn mowing - bush pruning - loose chair fixing - Mariposa requests etc.

This Year

- Paint Upper Portion of Spire
- Remove dead trees on Mass ave
 - Inform congregation first
 - Determine 3-4 replacement ideas where one is just grass, maybe creating a shared public space - to be voted on at a later date
- Replace (some) fogged windows

Capital Planning

- Flat roof (at end of life this year)
- Flooring:
 - Carpets on stair up to and through balcony.
 - Tile floor from back entrance through music room
 - Parquet floor in vestry
- Building A/C
- Fund for sewer line, boiler, other large items

Appendix C

Parish Committee Charter, 2018-19

Approved September 11, 2018

General Purpose

The Parish Committee is the principal policy-forming and administrative body of First Parish, subject only to the prime authority of the congregation. The Parish Committee provides leadership and vision, creates policy, and has full authority and responsibility to act on the business and programs of First Parish, except as limited by our bylaws. The Parish Committee has general charge of the conduct of all First Parish business affairs and the control of First Parish administration, including the appointment of such committees as the members of the Parish Committee may deem necessary. The Parish Committee serves and answers to the congregation.

Alignment with First Parish's Mission

The Parish Committee covenants to uphold the mission of First Parish as the basis for all actions and decisions:

*We choose to be a liberal religious community, welcoming to all.
We encourage each other on our spiritual journeys,
Support one another through the changes in our lives,
And challenge the excesses and injustices of our time.
Called to love and upheld by joy, we live our faith.*

Leadership and Membership

The Parish Committee consists of the Clerk, the Treasurer, and seven other members at large, all of whom must be members of First Parish.

The members of the Parish Committee are elected at the Annual Meeting. A person who has served two consecutive three-year terms as a member of the Parish Committee must wait at least one year before being eligible to serve on the Parish Committee again. All officers' and members' terms begin immediately following the Annual Meeting at which they are elected. In case of early resignation or removal from office, Parish Committee may appoint a replacement to serve until the next Annual Meeting.

The Parish Committee elects its own leadership from among its at-large members, currently a Chair and Vice Chair, and determines their terms.

The Chair, Vice Chair, and the minister (as a non-voting *ex-officio* member) serve as an Executive Committee. The Parish Committee may choose other lay people to participate in the Executive Committee at any time.

The Executive Committee is empowered to triage requests and concerns from within the community, serve as a sounding board for various topics, make minor administrative decisions, and respond to emergencies. The Executive Committee reports monthly to the Parish Committee and brings matters of importance to the Parish Committee for timely action.

Meetings

The Parish Committee meets from 7 to 9 p.m., typically on the second Tuesday of each month. It also has two special meetings in the spring, one with the Committee on Ministry to evaluate the minister and ministry of the congregation and the other with the Finance Committee to approve a proposed budget for the upcoming program year. Except when the Parish Committee goes into executive session, its meetings are open to all First Parish members.

The Parish Committee also holds three retreats, in the fall, winter, and spring. These retreats are for orientation, relationship building, and discernment. Retreats are open only to Parish Committee members and invited guests. No binding votes are conducted at retreats.

The Executive Committee generally meets twice a month at times convenient to its members. It may invite other individuals to attend and participate in its meetings.

Both the Parish Committee and the Executive Committee may meet as needed to provide timely response to urgent matters or to devote extended time to an important topic.

Responsibilities

The responsibilities of the Parish Committee include:

- Create and hold a long-term vision
- Create policy
- Promote the health of the community
- Hold legal responsibility for the actions of First Parish
- Prepare an annual budget, to be submitted to each Annual Meeting
- Send a biannual status report to the Massachusetts Architectural Access Board regarding variances for the walkway to the Massachusetts Avenue entrance and the kitchen
- Evaluate the minister and the overall ministry of the church annually
- Oversee and empower committees and their work
- Foster new initiatives and discern priorities among them
- Bear ultimate responsibility for the stewardship drive for the annual operating budget
- Bear ultimate responsibility for the condition of the physical property
- Hire and dismiss non-called program staff (currently Director of Religious Education, Music Director, and Office Manager)
- Speak for the congregation on matters of public concern

Calendar

June 12 (Tuesday) Parish Committee Meeting

June 23 (Retreat)	Spring Retreat: Choose the Parish Committee's goals for the year
July 25 (Wednesday)	Parish Committee Meeting
July 31	Massachusetts Architectural Access Board status report due
September 9 (Sunday)	In-Gathering
September 11 (Tuesday)	Parish Committee Meeting
September 15 (Saturday)	Fall Retreat
October 9 (Tuesday)	Parish Committee Meeting
November 13 (Tuesday)	Parish Committee Meeting
December 11 (Tuesday)	Parish Committee Meeting
January 8 (Tuesday)	Parish Committee Meeting
January 31	Massachusetts Architectural Access Board status report due – perhaps the final status report?
February 2 (Saturday)	Winter Retreat
February 12 (Tuesday)	Parish Committee Meeting
TBD	Minister Evaluation forms completed by Parish Committee members
March 12 (Tuesday)	Parish Committee Meeting
March 26 (Tuesday)	Joint meeting of Parish Committee and Committee on Ministry: minister and ministry evaluation
April 9 (Tuesday)	Parish Committee Meeting
April 23 (Tuesday)	Joint meeting of Parish Committee and Finance Committee: budget meeting
May 14 (Tuesday)	Parish Committee Meeting
May 19 (Sunday)	Annual Meeting: New officers and Parish Committee members elected
May 19 (Sunday)	Brief Parish Committee Meeting with new members
June 7 (Friday)	Spring Retreat
June 11 (Tuesday)	Parish Committee Meeting

Budget Calendar

Early Fall	The Stewardship Committee thanks individuals and the congregation for their support of First Parish's work. Stewardship Committee and Parish Committee illuminate what the congregation's generosity makes possible. Finance Committee collects input from staff and committees about expected income (other than the pledge campaign) and expenses in the following fiscal year. Marta solicits requests from staff.
October	The Parish Committee Chair and Vice Chair meet with Finance Committee chair and (separately) with Stewardship Committee chairs to share information.

- November** The Finance Committee presents a first draft of the budget to the Parish Committee. The Parish Committee identifies preliminary budget priorities and suggests a pledge goal to the Stewardship Committee.
- January-March** The Stewardship Committee conducts the pledge drive. The Parish Committee Chair and Vice Chair are in regular communication with the Stewardship and Finance Committees.
- April** The Finance Committee prepares a draft budget based on the pledge drive results and identified priorities. The Parish Committee and Finance Committee chair have a shared budget meeting at which the Parish Committee approves a proposed budget. The proposed budget is published on the website, with notices in the E-Bulletin and Sunday bulletin.
- April-May** The Parish Committee and Finance Committee host at least one meeting, preferably two where members of the congregation can ask questions about the proposed budget.
- May** The congregation approves the budget for the following year at the Annual Meeting.

Priorities and Metrics of Success for 2018-2019

<u>Priorities</u>	<u>Metrics of Success</u>
Associate Minister	<ul style="list-style-type: none"> • Develop and implement a funding strategy for the new position • Communicate with the congregation and solicit support • Clarify the role of the Associate Minister and work with others to develop a job description • Launch and support a search process • Hire or call an Associate Minister who will start work in September 2019
Planned Giving	<ul style="list-style-type: none"> • Support the Trustees in developing and implementing a plan for a planned giving campaign • Set and meet goals for participation and amount raised • Communicate with the congregation, so that most active members know about this opportunity whether or not they choose to participate in it
Communications	<ul style="list-style-type: none"> • Hire a website consultant who will design and launch a new and improved First Parish website by September 2019 • Develop and implement an architecture that will allow stakeholders to manage their own content and will facilitate future upgrades

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| | <ul style="list-style-type: none">• Create a multi-year plan and strategy that feeds into the budgeting process for future years |
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Reporting

The Parish Committee reports to the congregation at Annual Meeting. All meeting dates and times are made available to the congregation. Minutes are published on the First Parish website at www.firstparish.info and in hard copy in a binder in the First Parish office. ParSnip articles, with monthly updates on Parish Committee decisions and discussions, are a regular feature in the *Spire*.

Relationship with Professional Staff

The minister serves in an advisory capacity to all committees, including the Parish Committee as a non-voting *ex officio* member. With the Committee on Ministry, the Parish Committee conducts an annual evaluation of the called minister. The Parish Committee also approves the hiring and termination of non-called lead program staff, who at this time are the Music Director, Religious Education Director, and Office Manager.

Annual Budget and Spending Authority

The First Parish bylaws state that the Parish Committee is the “principal policy-forming and administrative body of the church. . . . The Parish Committee shall have general charge of the property and funds of the Church, exclusive of the property and funds under the custody and control of the Trustees of Trust Funds. The Parish Committee shall also have general charge of the conduct of all its business affairs”.

The bylaws require the Parish Committee to submit an operating budget for the coming fiscal year at each Annual Meeting. Once a budget is approved, the Parish Committee may authorize and expend the funds as budgeted. It may reallocate funds between line items as long as the amount reallocated does not exceed ten percent of the total budgeted expenditures. It may borrow money for church expenses, if necessary, as long as the amount borrowed does not exceed ten percent of the current annual operating budget. Beyond these limits, any additional expenses or loans require the approval of the congregation during a congregational meeting.

The Parish Committee controls a discretionary budget that is allocated in the annual operating budget.

Bylaws Related to the Parish Committee

ARTICLE VII—Parish Committee

Section 1. The Parish Committee, subject to the prime authority of the congregation, is the principal policy-forming and administrative body of the church. The Parish Committee has full authority and responsibility, except as limited by these bylaws, to act on the business and programs of the church. The Parish Committee shall have general charge of the property and funds of the Church, exclusive of the property and funds under the custody and control of the Trustees of Trust Funds. The Parish Committee shall also have general charge of the conduct of all its business affairs, and the control of its administration, including the appointment of such committees as it may deem necessary.

Section 2. The Parish Committee shall consist of the Clerk, the Treasurer, and seven other members, all of whom shall be members of the Church.

Section 3.

a. The members of the Parish Committee, other than the Clerk and the Treasurer, shall each be elected for a term of three years. A person who has served two consecutive three-year terms as a member of the Parish Committee shall not be eligible for election to any seat on the Parish Committee until after the expiration of one year running from one Annual Meeting to the next Annual Meeting.

b. The terms of office of all Parish Committee members so elected shall run from the end of the Annual Meeting at which they are elected until the end of the Annual Meeting at which their terms of office expire.

Section 4. The Parish Committee shall make a written report to the membership on at least an annual basis, and otherwise shall inform the membership of major policy decisions.

Section 5. Meetings of the Parish Committee shall be open to the membership, except when matters relating to personnel or litigation are taken up in executive session.

Section 6. A majority of the voting members of the Parish Committee shall constitute a quorum. Any action by the Parish Committee may be decided by a simple majority of the votes cast by those present at the meeting, unless this majority limit is otherwise specifically increased in the Parish Committee's policies or otherwise provided in these bylaws.

Section 7. Any officer of the Church or member of the Parish Committee may resign by giving notice in writing to the Chair or may be removed by a two-thirds majority vote of the members of the Parish Committee or by vote of a simple majority of the voting members present at a congregational meeting.

ARTICLE VIII—Officers

Section 1. The officers of the Church shall be the members of the Parish Committee, the Assistant Treasurer, the Moderator, and the Auditor.

Section 2. The following officers shall be elected by written ballot at an Annual Meeting: the Clerk, the Treasurer, the Assistant Treasurer, the Moderator, and the Auditor, each for a term of three years. A person who has served two consecutive three-year terms as an officer shall be ineligible for re-election until after the expiration of one year running from one Annual Meeting to the next Annual Meeting. Only members of the church are eligible to serve as officers. The Clerk shall be a resident of the Commonwealth of Massachusetts. The Moderator and the Auditor may not serve concurrently as members of the Parish Committee.

Section 3. The terms of office of all officers so elected shall run from the end of the Annual Meeting at which they are elected until the end of the Annual Meeting at which their terms of office expire.

Section 4. The Chair and Vice Chair of the Parish Committee shall be selected by the Parish Committee from among its members, excluding the Clerk and the Treasurer.

Section 5. Except as otherwise provided herein, the authority and duties of the officers shall be as prescribed in writing by the Parish Committee.

Section 6. The Chair shall coordinate the administrative functions of the Church and shall represent the Church on all appropriate occasions.

Section 7. The Vice Chair shall act in the absence of or at the request of the Chair, at which time she or he shall have all powers and functions applicable to the Chair.

Section 9. The Clerk shall be the official secretary of the Parish Committee and shall ensure that proper records are maintained and that proceedings of the Parish Committee are regularly reported to the congregation. The Clerk shall be responsible for notifying the membership by mail of all congregational meetings and of all matters to be acted upon at said meetings, shall preside at congregational meetings in the absence of the Moderator until a Moderator pro tem is chosen, and shall keep a record of the proceedings of such meetings. The Clerk shall perform the duties of the Chair in the event of the simultaneous absence or incapacity of both the Chair and Vice Chair.

Section 10. The Treasurer shall receive and safely keep all money and other property of the church entrusted to his or her care, which excludes monies, securities, and properties under the control of the Trustees of Trust Funds; make disbursements as directed or approved by the Parish Committee; keep a complete account of the finances of the Church in records belonging to the Church, including direction and coordination of any public accounting firm employed by the Church; render a current statement at each regular meeting of the Parish Committee and of the membership; and ensure that all federal, state or local returns, reports or other items required by law are properly prepared and filed with the appropriate authorities in a timely manner.

ARTICLE X—Committee and Duties

Section 3. The Parish Committee may appoint from time to time such ad hoc committees as it may deem necessary.

ARTICLE XII—Fiscal Matters

Section 2. In its management of the affairs of the Church, the Parish Committee shall expend only such sums as have been appropriated by adoption of the annual budget or by special vote taken at the Annual Meeting or at another congregational meeting or are designated gifts or grants that are intended by the giver to be used before the following fiscal year.

Section 3. At each Annual Meeting, the Parish Committee shall submit an operating budget for the coming fiscal year. The budgeted expenditures may not exceed the anticipated income. A budget shall be adopted by a simple majority vote of the voting members present at the meeting. Once a budget is approved, the Parish Committee may authorize and expend the funds as budgeted; however, the Parish Committee may reallocate funds among the line items of the approved budget so long as the amount reallocated does not exceed ten percent of the total budgeted expenditures.

Section 5. The Parish Committee may borrow money for church expenses, if necessary; however, no borrowing of money nor financial contract may be made without approval of the members of the Church in a congregational meeting if such borrowing or contract involves more than ten percent of the current annual operating budget.